

GUNNISON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA

DATE: Tuesday, October 15, 2024

Page 1 of 3

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

GUNNISON COUNTY BOARD OF EQUALIZATION MEETING:

8:30 am

- Call to Order
- Hearing Officer Recommendations for Properties appealed to the CBOE:
 1. CBOE #001; R040008; Rocking B Retreat
 2. CBOE #002; R043144; Matthew Smith
 3. CBOE #003; R043580; Heisenberg D Family Trust
 4. CBOE #004; R074369; Aaron M Smith
 5. CBOE #005; R030972; Robert R Valentine
 6. CBOE #008; R004971; George Dodson Harper
 7. CBOE #009; R005814; Audrey I Baker Living Trust
 8. CBOE #010; R005036; James K Jennings III
 9. CBOE #011; R012817; Emily G Bruno Revocable Trust
 10. CBOE #012; R031365; George A Sterner
 11. CBOE #013; R009675; Andrew Carl Raymond
- Assessor Recommendations for Changes to Properties not appealed to the CBOE
- Adjourn

>>PORTFOLIO INFORMATION: Please use this SharePoint link to view the individual folders for each 2024 CBOE petition listed above: [2024 Hearings, Recommendations, & Decisions](#)

GUNNISON/HINSDALE BOARD OF HUMAN SERVICES REGULAR MEETING:

8:40 am

- (See separate agenda)

GUNNISON COUNTY LOCAL LIQUOR LICENSING AUTHORITY MEETING:

8:55 am

- Call to Order
- 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. Alcohol Beverage License #03-10559; Kebler Corner Liquors LLC dba Kebler Corner Liquors; 10/2/2024 to 10/2/2025
 2. Alcohol Beverage License #13-37843-000; N D Enterprises LLC dba Crested Butte Country Club; 1/14/2025 to 1/14/2026
 3. Alcohol Beverage License #04-01630; Harmels Operation LLC dba Harmels Ranch Resort; 11/15/2024 to 11/15/2025
 4. Alcohol Beverage License #03-153994; Harmels Operation LLC dba Bites & Brews on the Taylor; 10/28/2024 to 10/28/2025
- Adjourn

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS REGULAR MEETING:

*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, October 15, 2024

Page 2 of 3

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

9:00 am

- Call to Order; Agenda Review
- Minutes Approval
 1. October 1, 2024 Regular Meeting
 2. October 8, 2024 Special Meeting
- Scheduling
- Consent Agenda: These items will not be discussed unless requested by a Commissioner or citizen. Items removed from consent agenda for discussion may be rescheduled later in this meeting, or at a future meeting.
 1. Acknowledgement of County Manager's signature; Fence Agreement; James Spehar, Robert Spehar, and Kapushion Land Co.; Public Works; \$15,750
 2. Letter; 6 CCR 1007-2, Part 1, Section 4.6.7(B); Colorado Department of Public Health; Finance; 12/31/2023
 3. Grant Application; Colorado Sexual Health Initiative Grant; Gunnison County Substance Abuse Prevention Project; Juvenile Services; \$48,884
 4. Grant Award Letter; Community Foundation of Gunnison Valley; Don Hirsch Gunnison Valley Senior Services Fund; Health and Human Services; \$4,500
 5. Acknowledgment of County Manager's signature; Stipend Request Form; Cover All Coloradans Community Health Ambassador Program; Health and Human Services; 10/15/2024 to 6/20/2025; \$25,000
 6. Grant Application; City of Gunnison Community Grant; Gunnison-Hinsdale Early Childhood Council and Multicultural Resource Services; Health and Human Services; \$10,000
 7. Acknowledgment; Funding Source Change Letter; Contract No 24 IBEH 182014; Health and Human Services; \$168,053
 8. 2024-2025 LEAP Outreach Incentive Program Agreement; Program # L305; Health and Human Services; 10/1/2024 to 9/20/2025; \$20,000
 9. Professional Services Agreement; Erin Wesley LLC; Juvenile Services; 10/15/2024 to 8/31/2025; \$4,200

9:04 am

- Contract Amendment #4; Contract No 2021CMIP027; Health and Human Services; 7/1/2020 to 6/30/2025; \$20,156.40

9:05 am

- County Manager's Reports

9:10 am

- Memorandum of Agreement; Gunnison Countywide Risk Mapping Assessment and Planning (MAP) Project – Phase 2 Data Development; Community Development

9:15 am

- Vouchers and Transfers
- Treasurer's Report

9:20 am

- Gunnison County Audited Financial Statements 2023

*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, October 15, 2024

Page 3 of 3

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

9:50 am

- Gunnison County 2025 Budget Draft Proposal #1
- **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

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

ZOOM MEETING DETAILS:

Join Zoom Meeting: <https://us02web.zoom.us/j/89798905619>

One tap mobile

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

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

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: CBOE Hearing Recommendations

Action Requested:

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

CBOE Hearing Recommendations

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: 10/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5

Agenda Date: 10/15/2024

2024 CBOE HEARING AND DECISION SUMMARY

CBOE #	ACCOUNTNO	PARCELNO	OWNER	NOTICE OF DETERMINATION	ASSESSOR RECOMMENDATION	PETITIONER REQUEST	HEARING OFFICER FINDING	HEARING OFFICER VALUE	CBOE DECISION	CBOE VALUE
1	R040008	3255-031-08-003	ROCKING B RETREAT LLC	1,685,310	1,685,310	1,685,310	DENY	1,685,310		
2	R043144	3701-140-07-004	MATTHEW SMITH	281,700	281,700	N/A	DENY	281,700		
3	R043580	3177-242-15-038	HEISENBERG D FAMILY TRUST	2,199,460	1,926,970	1,616,000	ADJUST	1,926,970		
4	R074369	2917-263-07-007	AARON M SMITH	862,130	862,130	200,000	DENY	862,130		
5	R030972	3177-264-35-001	ROBERT R VALENTINE	3,907,900	3,907,900	3,432,247	DENY	3,907,900		
8	R004971	3177-234-05-015	GEORGE DODSON HARPER	1,925,190	1,925,190	1,363,341	DENY	1,925,190		
9	R005814	3177-261-13-009	AUDREY I BAKER LIVING TRUST	622,890	622,890	300,000	DENY	622,890		
10	R005036	3177-234-07-027	JAMES K JENNINGS III	1,638,980	1,638,980	1,286,896	DENY	1,638,980		
11	R012817	3177-280-03-007	EMILY G BRUNO REVOCABLE TRUST	3,264,990	3,264,990	2,400,000	DENY	3,264,990		
12	R031365	3985-000-00-053	CHRISTINA STERNER	739,510	673,780	450,000	ADJUST	580,000		
13	R009675	3701-000-00-052	ANDREW CARL RAYMOND	155,330	77,670	75,000	ADJUST	77,670		

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Assessor Recommendations for Changes to Properties

Action Requested: Motion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

2024 Assessor recommendations for changes to properties not appealed to the CBOE

Fiscal Impact:

Submitted by: Alexandra Cohen

Submitter's Email Address: acohen@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: 10/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5

Agenda Date: 10/15/2024

2024 Assessor Recommendations for Changes to Properties Not Appealed to the CBOE

Account #	Legal Description	Current 2024 Value		CBOE Adjusted 2024 Value		Reason for Change
		Classification	Value	Classification	Value	
R005800	UNIT E-1, CRESTED MOUNTAIN CONDOMINIUMS, MT CRESTED BUTTE	Residential	\$1,359,790	Residential	\$1,250,000	2023 Arbitration Order
R005388	LOT 2, ELK RUN SUBDIVISION	Residential	\$2,165,960	Residential	\$2,150,000	2023 Arbitration Order
R071752	LOTS 8-13 AND PART OF ADJACENT STREET, BLOCK 14, TIN CUP	Residential	\$335,690	Residential	\$290,000	2023 Arbitration Order
R007443	TUNNEL LODE MINING CLAIM, SURVEY #15523, QUARTZ CREEK MINING DISTRICT	Residential	\$301,590	Residential	\$225,000	2023 Arbitration Order
R017207	EL CAPITAN NO. 4 LODE MINING CLAIM, SURVEY #15184, QUARTZ CREEK PROPERTIES SUBDIVISION	Residential	\$94,380	Residential	\$87,900	2023 BAA Order
R074123	LOTS 25-29, BLUE MESA SUBDIVISION - UNIT 1	Mixed Use	\$456,040	Mixed Use	\$436,000	2023 BAA Order
R033592	DEER PARK, ELDORADO, ELDORADO NO.2 & NO.5 LODE MINING CLAIMS, SURVEY #S: 3393, 6182, 16601 & 19393, TIN CUP MINING DISTRICT	Vacant	\$223,870	Vacant	\$93,000	2023 BAA Order
R005555	UNIT 309, CHATEAUX CONDOMINIUMS, MT CRESTED BUTTE	Residential	\$572,960	Residential	\$464,100	2023 BAA Stipulation
R007813	LOT 12, WOMBLE TRACTS SUBDIVISION	Vacant	\$240,100	Vacant	\$144,060	2023 BAA Stipulation
R027552	LOT 2, CHALET VILLAGE SUBDIVISION, ADDITION NO. 6	Residential	\$3,725,200	Residential	\$3,300,000	2023 BAA Stipulation
R071328	UNIT 2, PENELOPE'S CONDOMINIUMS, CRESTED BUTTE	Commercial	\$796,950	Commercial	\$765,400	2023 BAA Stipulation
R003150	LOTS 25 & 26, BLOCK 20, CRESTED BUTTE	Vacant	\$1,787,500	Vacant	\$1,562,500	2023 BAA Stipulation
R017456	LOT 2, LOST CANYON RESORT SUBDIVISION	Vacant	\$466,600	Vacant	\$307,600	2023 BAA Stipulation
R027197	TRACT 13, ROARING JUDY RANCH SUBDIVISION	Residential	\$1,170,630	Residential	\$632,650	2023 BAA Stipulation
R005463	0.177 ACRES IN SECTION 26, TOWNSHIP 13S, RANGE 86W	Commercial	\$2,324,950	Commercial	\$2,143,950	2023 BAA Stipulation
R015515	LOT S-4, SKYLAND SUBDIVISION	Vacant	\$522,160	Vacant	\$302,300	2023 BAA Stipulation
R031529	LOT 16, THE SUMMIT SUBDIVISION	Vacant	\$1,007,380	Vacant	\$665,160	2023 BAA Stipulation
R014631	1 ACRE IN SECTION 29, TOWNSHIP 51N, RANGE 4W	Vacant	\$81,500	Vacant	\$40,000	2023 BAA Stipulation
R043193	PARCEL 10, THE RESERVE ON THE EAST RIVER SUBDIVISION	Vacant	\$1,711,200	Vacant	\$1,150,000	2023 BAA Stipulation
R030210	LOT 4, THE SUMMIT SUBDIVISION	Vacant	\$1,007,380	Vacant	\$970,000	2023 BAA Stipulation
R033848	PART OF LODGE SITE 18, LODGE SITES AREA SUBDIVISION	Vacant	\$715,710	Vacant	\$393,640	2023 BAA Stipulation

2024 Assessor Recommendations for Changes to Properties Not Appealed to the CBOE

Account #	Legal Description	Current 2024 Value		CBOE Adjusted 2024 Value		Reason for Change
		Classification	Value	Classification	Value	
R002429	LOTS 17-23 & 29-43, BLOCK 48, GUERRIERI ADDITION TO WEST GUNNISON	Vacant	\$312,720	Agricultural	\$310	Change to agricultural classification
R002411	3.667 ACRES IN SECTION 2, TOWNSHIP 49N, RANGE 1W	Residential	\$1,174,510	Mixed Use	\$604,240	Change to agricultural classification
R002421	LOTS 13-18 & PART OF LOT 19, BLOCK 34, GUERRIERI ADDITION TO WEST GUNNISON	Vacant	\$126,330	Agricultural	\$1,510	Change to agricultural classification
R016397	49 ACRES IN SECTION 13, TOWNSHIP 47N, RANGE 6W	Residential	\$737,460	Mixed Use	\$661,960	Change to agricultural classification
R030539	183.357 ACRES IN SECTIONS 1 & 12, TOWNSHIP 47N, RANGE 6W	Vacant	\$384,770	Agricultural	\$20,410	Change to agricultural classification
R032895	31 ACRES IN SECTION 13, TOWNSHIP 47N, RANGE 6W	Vacant	\$131,390	Agricultural	\$1,760	Change to agricultural classification
R070956	283.22 ACRES IN SECTIONS 32 & 33, TOWNSHIP 47N, RANGE 6W	Vacant	\$753,080	Agricultural	\$18,550	Change to agricultural classification
R013644	LOT 3, DAVENPORT RANCH SUBDIVISION	Residential	\$1,666,270	Mixed Use	\$1,458,010	Change to agricultural classification
R008382	66.65 ACRES IN SECTION 35, TOWNSHIP 49N, RANGE 4W	Residential	\$523,800	Residential	\$306,820	Correction to land abstract code and improvement inventory
R009344	MATTIE NO. 1 LODE MINING CLAIM, SURVEY #6901, QUARTZ CREEK PROPERTIES SUBDIVISION	Vacant	\$30,990	Vacant	\$22,630	Correction to land attributes
R009005	HUMMINGBIRD LODE MINING CLAIM, SURVEY #14511, QUARTZ CREEK MINING DISTRICT	Vacant	\$21,120	Vacant	\$10,980	Correction to land attributes
R009059	FAIRVIEW #582, PITKIN BELL NO 1, NO 2 #6901, QUARTZ CREEK MD, NEW DOLLAR #586 QUARTZ CREEK SUBD 51N4E #644790	Vacant	\$143,960	Vacant	\$81,410	Correction to land attributes
R045073	UNDIVIDED 33.33% INTEREST IN: CELESTIAL LODE MINING CLAIM, SURVEY #2100, QUARTZ CREEK MINING DISTRICT	Vacant	\$11,360	Vacant	\$4,020	Correction to land attributes
R009302	UNDIVIDED 66.67% INTEREST IN: CELESTIAL LODE MINING CLAIM, SURVEY #2100, QUARTZ CREEK MINING DISTRICT	Vacant	\$22,730	Vacant	\$8,040	Correction to land attributes
R040304	LINDA BELLE LODE MINING CLAIM, SURVEY #930, QUARTZ CREEK MINING DISTRICT	Vacant	\$28,220	Vacant	\$9,980	Correction to land attributes
R074124	UNIT 1A, HIGHPOINT TOWNHOMES, CRESTED BUTTE SOUTH	Residential	\$811,510	Residential	\$736,220	Correction to townhome inventory
R074125	UNIT 2A, HIGHPOINT TOWNHOMES, CRESTED BUTTE SOUTH	Residential	\$732,250	Residential	\$664,880	Correction to townhome inventory
R074126	UNIT 3A, HIGHPOINT TOWNHOMES, CRESTED BUTTE SOUTH	Residential	\$732,250	Residential	\$664,880	Correction to townhome inventory
R074127	UNIT 4A, HIGHPOINT TOWNHOMES, CRESTED BUTTE SOUTH	Residential	\$732,250	Residential	\$664,880	Correction to townhome inventory
R074128	UNIT 5A, HIGHPOINT TOWNHOMES, CRESTED BUTTE SOUTH	Residential	\$732,250	Residential	\$664,880	Correction to townhome inventory
R074129	UNIT 6A, HIGHPOINT TOWNHOMES, CRESTED BUTTE SOUTH	Residential	\$811,510	Residential	\$736,220	Correction to townhome inventory
O052096	FALCON SEABOARD 11-90-12 #1 LOCATION: SWNW SEC 12 11S90W (API# 05-051-06047)	Oil & Gas	\$1,032,190	Oil & Gas	\$923,700	Misclassification of well and equipment - stored vs additional/condition & omitted equipment
O052797	FALCON SEABOARD 11-90-12 #2 LOCATION: NWNE SEC 12 11S90W (API# 05-051-06046)	Oil & Gas	\$1,038,690	Oil & Gas	\$948,380	Misclassification of well and equipment - stored vs additional/condition & omitted equipment
O070431	FEDERAL 11-90-26 #1 LOCATION: NENE SEC 26 11S90W (API# 05-051-06060)	Oil & Gas	\$0	Oil & Gas	\$25,400	Misclassification of well and equipment - stored vs additional/condition & omitted equipment
O071096	FEDERAL 24-2 WDW LOCATION: NWSW SEC 24 11S90W (API# 05-051-06084)	Oil & Gas	\$12,840	Oil & Gas	\$55,630	Misclassification of well and equipment - stored vs additional/condition & omitted equipment
O072674	FALCON SEABOARD 11-90-12 #5 LOCATION: NESW SEC 12 11S90W (API# 05-051-06139)	Oil & Gas	\$526,030	Oil & Gas	\$496,780	Misclassification of well and equipment - stored vs additional/condition & omitted equipment
O072990	ECK 12-90-1 #1 LOCATION: NENE SEC 1 12S90W (API# 05-051-06107)	Oil & Gas	\$2,760	Oil & Gas	\$28,320	Misclassification of well and equipment - stored vs additional/condition & omitted equipment

GUNNISON/HINSDALE BOARD OF HUMAN SERVICES
Meeting Agenda for October 15, 2024
County Commissioners' Meeting Room
200 E. Virginia Avenue; Gunnison, CO 81230
(REMOTE OPTION BELOW)

8:40 am

- Call to Order; Agenda Review

- Minutes Approval
 1. August 20, 2024

- Contract Amendment #4; Contract No 2021CMIP028; Hinsdale County; 7/1/2020 to 6/30/2025; \$7,097.62

- Financial Update:
 1. Financial Report Ending 8/31/2024

- Next Meeting: December 17, 2024

- Adjourn

Please Note: Packet materials for the above discussions will be available on the Gunnison County website at <http://www.gunnisoncounty.org/177/Agendas-Minutes-Portfolios> prior to the meeting.

ZOOM MEETING DETAILS:

Join Zoom Meeting: <https://us02web.zoom.us/j/89798905619>

One tap mobile

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

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: DRAFT HS Minutes; 8/20/2024

Action Requested:

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

DRAFT HS Minutes; 8/20/2024

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: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 10/15/2024

**GUNNISON/HINSDALE BOARD OF HUMAN SERVICES
MEETING MINUTES
August 20, 2024**

The August 20, 2024 meeting of the Gunnison/Hinsdale Board of Human Services 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:

Jonathan Houck, Chairperson	Joni Reynolds, Assistant County Manager (ACM) Health, Human & Safety Services
Liz Smith, Commissioner	Matthew Birnie, County Manager
Laura Puckett Daniels, Commissioner	Holly Perry, Clerk to the Board
(ABSENT) Greg Levine, Commissioner (Hinsdale)	Other Persons Present as Listed in Text

CALL TO ORDER: Commissioner Houck called the meeting to order at 11:41 am.

AGENDA REVIEW: There were no changes to the agenda.

MINUTES APPROVAL: **Moved** by Commissioner Houck seconded by Commissioner Smith to approve the meeting minutes of June 18, 2024 as presented.

1. June 18, 2024

UPDATES:

1. Management Evaluation (ME) Review – ACM Reynolds explained this review was done by the State Medicaid Department, Healthcare Policy and Finance (HCPF). It began in March but there was recently a site visit and ACM Reynolds is expected a preliminary report in the next couple weeks that will address findings and/or changes in the current practices, policies, or finance procedures. Once the preliminary report is received there will be a CURE period to address anything identified by HCPF and submit evidence back to HCPF. A final report will then be issued by HCPF and sent to the County Commissioners.
2. Child Welfare High-Acuity Data – ACM Reynolds relayed that this has been tracked for about a year from the State Human Service Director Association in relation to if there was availability for youth crisis services within the counties. It was reported there are about 70 youth a month that are in limbo status and unable to access crisis services, with one being in Gunnison County that was ultimately able to get placed for crisis services.

PROGRAM UPDATES:

1. Economic Security – Economic Security Services Supervisor Brian Gage stated that in May they finished processing a medical assistance renewal for every individual in Gunnison or Hinsdale Counties who was on Medicaid or a medical continuous coverage during Covid. The data is still new, but the first couple months are positive with less Medicaid renewals being denied which shows continuous coverage online was successful. ESSS Gage commented that they are getting back to a similar caseload before Covid with 2,600 individuals in Gunnison County and 50 in Hinsdale County. Commissioner Houck asked about policy changes since Covid and ESSS Gage confirmed there has not been anything substantial besides some emergency exceptions or change in protocol. ESSS Gage also explained that there has not been a similar change in the caseload for the Food Assistance Program, which has seen an increase since Covid, but they are reaching more people than they were before. Commissioner Puckett Daniels commented that it is great the service is being accessed but she would like to get to the core of the problem. ESSS Gage replied that cost of living and inflation may play a part. Commissioner Smith stated the examination into self-sufficiency is important. Commissioner Houck noted the utility rates have gone up as well. ESSS Gage relayed that a permanent program called Summer Electronic Benefit Transfer (SEBT) now provides assistance with food during the summer months at \$120 per child and approximately 300,000 students in the state will be receiving benefit. ESSS Gage then relayed some staff changes to the Board.
2. Child Support Services – Child Support Specialist Shelley Tucker explained there have been a couple House Bills such as one that licenses legal paraprofessionals which there have been some counties that are pulling away from child support workers but she hasn't really seen it here. Another is an assignment of child support to support foster youth where non-certified kinship homes will receive child support to supplement taking in a child. This is conditional on completing the required CBI background checks. A third bill was work to their Automated Child Support Enforcement System (ACES) which includes a vote from all counties to try to update the system to make it for efficient. CSS Tucker relayed with that system there has been an increase of 5% in Gunnison County and 66% increase in Hinsdale County in current payments and they are on track for their goals.
3. Childcare Assistance Program (CCAP) – Community Health Manager Margaret Wacker relayed that the purpose of this program remains the same but have had some program updates. The State changed the eligibility for this program from 200% of poverty to 185%, as well as having a rate increase for childcare providers happening on October 1st. CHM Wacker stated that the Colorado Department of Education has a three-year plan for increasing rates and meeting new federal guidelines. With this, large counties are going on a waitlist with 85% spent or a freeze with 95% spent. Gunnison County is on a waitlist and Hinsdale County is not. CHM Wacker said the number

of children served is similar to last year, but up from 2022. CCAP Coordinator Cheryl Smejkal elaborated that in 2022 they were on a freeze so they couldn't add additional families. CHM Wacker explained there are currently 12 children, all under 10 months old, waiting for an open slot. She then relayed what the current barriers were that they were facing which included lack of slots for 6 months to 2.5 years, Gunnison County being on a waitlist, need for appropriate child care environments, and evening, before school, and summer childcare. CHM Wacker stated the funding for fiscal year 25 was reduced due to the stimulus funding being reduced, however the base allocation is higher.

NEXT MEETING: The next meeting was scheduled for October 15, 2024.

ADJOURN: Commissioner Houck adjourned the meeting at 12:17 pm.

Minutes Prepared By:

Holly Perry, Clerk to the Board

Minutes Approved (insert date):

Jonathan Houck, Chairperson

DRAFT

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Contract Amendment #4; Contract No 2021CMIP028; Hinsdale County; 7/1/2020 to 6/30/2025; \$7,097.62

Action Requested: Other Review/Approval

Parties to the Agreement: The Colorado Department of Health Care Policy and Financing

Term Begins: July 1, 2020

Term Ends:

Grant Contract #: 2021CMIP027A4

Summary:

The purpose of this Contract is to create performance-based benchmarks and deliverables for county departments of human/social services to achieve certain performance standards related to County Administration. Medical Assistance Eligibility and cooperation with other Medical Assistance-

Fiscal Impact: State Fiscal Year 2025 \$7,097.62

Submitted by: Blair

Submitter's Email Address: bburgess@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\psolheim

Discharge Date: 9/19/2024

County Attorney Review:

Required

Not Required

Comments:

The CAO recommends against this agreement because it requires the County to indemnify the State (Section 15(S) on page 18) which is impermissible. Otherwise, legally sufficient. SO 10/11/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/11/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\Hperry

Discharge Date: 10/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 10/15/2024

STATE OF COLORADO CONTRACT MODIFICATION CONTRACT AMENDMENT #4

State Agency	Contract Performance Beginning Date	
Department of Health Care Policy and Financing	July 1, 2020	
Contractor	Current Contract Expiration Date	
Gunnison County	June 30, 2025	
Original Contract Number	Current Contract Maximum Amount	
2021CMIP027	Initial Term	
Amendment Contract Number	State Fiscal Year 2021	\$18,509.67
2021CMIP027A4	Extension Terms	
	State Fiscal Year 2022	\$18,509.67
	State Fiscal Year 2023	\$24,420.22
	State Fiscal Year 2024	\$21,459.75
	State Fiscal Year 2025	\$20,156.40
	Total for all State Fiscal Years	\$103,055.71

THE PARTIES HERETO HAVE EXECUTED THIS AMENDMENT

Each person signing this Amendment represents and warrants that he or she is duly authorized to execute this Amendment and to bind the Party authorizing his or her signature.

CONTRACTOR
Gunnison County

STATE OF COLORADO
Jared S. Polis, Governor
Department of Health Care Policy and Financing
Kim Bimestefer, Executive Director

Date: _____

Date: _____

STATE CONTROLLER
Robert Jaros, CPA, MBA, JD
Department of Health Care Policy and Financing
Jerrod Cotosman, Controller

Amendment Effective Date: _____

In accordance with §24-30-202, C.R.S., this Amendment is not valid until signed and dated above by the State Controller or an authorized delegate.

1. PARTIES

This Amendment (the “Amendment”) to the Original Contract shown on the Signature and Cover Page for this Amendment (the “Contract”) is entered into by and between the Contractor and the State.

2. TERMINOLOGY

Except as specifically modified by this Amendment, all terms used in this Amendment that are defined in the Contract shall be construed and interpreted in accordance with the Contract

3. AMENDMENT EFFECTIVE DATE AND TERM

A. Amendment Effective Date

This Amendment shall not be valid or enforceable until the Amendment Effective Date shown on the Signature and Cover Page for this Amendment. The State shall not be bound by any provision of this Amendment before that Amendment Effective Date, and shall have no obligation to pay Contractor for any Work performed or expense incurred under this Amendment either before or after of the Amendment term shown in **§3.B** of this Amendment.

B. Amendment Term

The Parties’ respective performances under this Amendment and the changes to the Contract contained herein shall commence on the Amendment Effective Date shown on the Signature and Cover Page for this Amendment.

4. PURPOSE

To modify the Contract Maximum Amount for State Fiscal Year 2025.

5. MODIFICATIONS

The Contract and all prior amendments thereto, if any, are modified as follows:

- C. The Contract Maximum Amount table on the Contract’s Signature and Cover Page is hereby deleted and replaced with the Current Contract Maximum Amount table shown on the Signature and Cover Page for this Amendment.

6. LIMITS OF EFFECT AND ORDER OF PRECEDENCE

This Amendment is incorporated by reference into the Contract, and the Contract and all prior amendments or other modifications to the Contract, if any, remain in full force and effect except as specifically modified in this Amendment. Except for the Special Provisions contained in the Contract, in the event of any conflict, inconsistency, variance, or contradiction between the provisions of this Amendment and any of the provisions of the Contract or any prior modification to the Contract, the provisions of this Amendment shall in all respects supersede, govern, and control. The provisions of this Amendment shall only supersede, govern, and control over the Special Provisions contained in the Contract to the extent that this Amendment specifically modifies those Special Provisions.

STATE OF COLORADO CONTRACT MODIFICATION CONTRACT AMENDMENT #4

State Agency	Contract Performance Beginning Date	
Department of Health Care Policy and Financing	July 1, 2021	
Contractor	Current Contract Expiration Date	
Hinsdale County	June 30, 2025	
Original Contract Number	Current Contract Maximum Amount	
2021CMIP028	Initial Term	
Amendment Contract Number	State Fiscal Year 2022	\$6,072.29
22-171376A4	Extension Terms	
	State Fiscal Year 2023	\$8,011.30
	State Fiscal Year 2024	\$7,392.10
	State Fiscal Year 2025	\$7,097.62
	Total for all State Fiscal Years	\$20,562.01

THE PARTIES HERETO HAVE EXECUTED THIS AMENDMENT

Each person signing this Amendment represents and warrants that he or she is duly authorized to execute this Amendment and to bind the Party authorizing his or her signature.

CONTRACTOR
Hinsdale County

STATE OF COLORADO
Jared S. Polis, Governor
Department of Health Care Policy and Financing
Kim Bimestefer, Executive Director

Date: _____

Date: _____

STATE CONTROLLER
Robert Jaros, CPA, MBA, JD
Department of Health Care Policy and Financing
Jerrod Cotosman, Controller

Amendment Effective Date: _____

In accordance with §24-30-202, C.R.S., this Amendment is not valid until signed and dated above by the State Controller or an authorized delegate.

1. PARTIES

This Amendment (the “Amendment”) to the Original Contract shown on the Signature and Cover Page for this Amendment (the “Contract”) is entered into by and between the Contractor and the State.

2. TERMINOLOGY

Except as specifically modified by this Amendment, all terms used in this Amendment that are defined in the Contract shall be construed and interpreted in accordance with the Contract

3. AMENDMENT EFFECTIVE DATE AND TERM

A. Amendment Effective Date

This Amendment shall not be valid or enforceable until the Amendment Effective Date shown on the Signature and Cover Page for this Amendment. The State shall not be bound by any provision of this Amendment before that Amendment Effective Date, and shall have no obligation to pay Contractor for any Work performed or expense incurred under this Amendment either before or after of the Amendment term shown in **§3.B** of this Amendment.

B. Amendment Term

The Parties’ respective performances under this Amendment and the changes to the Contract contained herein shall commence on the Amendment Effective Date shown on the Signature and Cover Page for this Amendment.

4. PURPOSE

To modify the Contract Maximum Amount for State Fiscal Year 2025.

5. MODIFICATIONS

The Contract and all prior amendments thereto, if any, are modified as follows:

- C. The Contract Maximum Amount table on the Contract’s Signature and Cover Page is hereby deleted and replaced with the Current Contract Maximum Amount table shown on the Signature and Cover Page for this Amendment.

6. LIMITS OF EFFECT AND ORDER OF PRECEDENCE

This Amendment is incorporated by reference into the Contract, and the Contract and all prior amendments or other modifications to the Contract, if any, remain in full force and effect except as specifically modified in this Amendment. Except for the Special Provisions contained in the Contract, in the event of any conflict, inconsistency, variance, or contradiction between the provisions of this Amendment and any of the provisions of the Contract or any prior modification to the Contract, the provisions of this Amendment shall in all respects supersede, govern, and control. The provisions of this Amendment shall only supersede, govern, and control over the Special Provisions contained in the Contract to the extent that this Amendment specifically modifies those Special Provisions.

STATE OF COLORADO INTERGOVERNMENTAL AGREEMENT

COVER PAGE

State Agency The Colorado Department of Health Care Policy and Financing	Contract Number 2021CMIP026		
Contractor Gunnison County	Contract Performance Beginning Date The later of the Effective Date or July 1, 2020		
Contract Maximum Amount Initial Term <div style="text-align: right; margin-right: 100px;"> State Fiscal Year 2021 \$18,509.67 </div>	Initial Contract Expiration Date June 30, 2021		
Contract Authority Authority to enter into this Contract exists in C.R.S. §25.5-1-101 et. seq. and 10 CCR 2505-10 et. seq.			
Contract Purpose The purpose of this Contract is to create performance-based benchmarks and deliverables for county departments of human/social services to achieve certain performance standards related to County Administration, Medical Assistance Eligibility and cooperation with other Medical Assistance-related entities.			
Exhibits and Order of Precedence The following Exhibits and attachments are included with this Contract: <ol style="list-style-type: none"> 1. Exhibit A – Statement of Work 2. Exhibit B – Rates 3. Exhibit C – Small, Medium and Large County List 4. Exhibit D – Sample Option Letter <p>In the event of a conflict or inconsistency between this Contract and any Exhibit or attachment, such conflict or inconsistency shall be resolved by reference to the documents in the following order of priority:</p> <ol style="list-style-type: none"> 1. Colorado Special Provisions in §0 of the main body of this Contract. 2. The provisions of the other sections of the main body of this Contract. 3. Exhibit A, Statement of Work. 4. Exhibit D, Sample Option Letter. 			
Principal Representatives <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> For the State: Joshua Montoya Department of Healthcare Policy and Financing Policy, Communications & Administration Office 1570 Grant Street Denver, CO 80203 Joshua.montoya@state.co.us </td> <td style="width: 50%; vertical-align: top;"> For Contractor: Joni Reynolds Gunnison County 225 North Pine Street Gunnison, CO 81230 jreynolds@gunnisoncounty.org </td> </tr> </table>		For the State: Joshua Montoya Department of Healthcare Policy and Financing Policy, Communications & Administration Office 1570 Grant Street Denver, CO 80203 Joshua.montoya@state.co.us	For Contractor: Joni Reynolds Gunnison County 225 North Pine Street Gunnison, CO 81230 jreynolds@gunnisoncounty.org
For the State: Joshua Montoya Department of Healthcare Policy and Financing Policy, Communications & Administration Office 1570 Grant Street Denver, CO 80203 Joshua.montoya@state.co.us	For Contractor: Joni Reynolds Gunnison County 225 North Pine Street Gunnison, CO 81230 jreynolds@gunnisoncounty.org		

SIGNATURE PAGE

THE PARTIES HERETO HAVE EXECUTED THIS CONTRACT

Each person signing this Contract represents and warrants that the signer is duly authorized to execute this Contract and to bind the Party authorizing such signature.

<p style="text-align: center;">CONTRACTOR Gunnison County</p> <div style="text-align: center;"> <p>DocuSigned by:</p>  <p>16E71D46CCE9492...</p> </div> <hr/> <p style="text-align: center;">By: Joni Reynolds 7/10/2020</p> <p>Date: _____</p>	<p style="text-align: center;">STATE OF COLORADO Jared S. Polis, Governor Health Care Policy and Financing Kim Bimestefer, Executive Director</p> <div style="text-align: center;"> <p>DocuSigned by:</p>  <p>0B6A84797EA8493...</p> </div> <hr/> <p style="text-align: center;">By: Kim Bimestefer, Executive Director 7/10/2020</p> <p>Date: _____</p>
<p style="text-align: center;">2nd State or Contractor Signature if Needed</p> <hr/> <p style="text-align: center;">By: _____</p> <p>Date: _____</p>	<p style="text-align: center;">LEGAL REVIEW Philip J. Weiser, Attorney General</p> <p>By: _____</p> <p style="text-align: center;">Assistant Attorney General</p> <p>Date: _____</p>
<p style="text-align: center;">In accordance with §24-30-202, C.R.S., this Contract is not valid until signed and dated below by the State Controller or an authorized delegate.</p> <p style="text-align: center;">STATE CONTROLLER Robert Jaros, CPA, MBA, JD</p> <div style="text-align: center;"> <p>DocuSigned by:</p>  <p>BBE0F4C030DC45C...</p> </div> <p style="text-align: center;">By: _____ Health Care Policy and Financing 7/10/2020</p> <p style="text-align: center;">Effective Date: _____</p>	

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1. PARTIES

This Contract is entered into by and between Contractor named on the Cover Page for this Contract (the “Contractor”), and the STATE OF COLORADO acting by and through the State agency named on the Cover Page for this Contract (the “State”). Contractor and the State agree to the terms and conditions in this Contract.

2. TERM AND EFFECTIVE DATE

A. Effective Date

This Contract shall not be valid or enforceable until the Effective Date. The State shall not be bound by any provision of this Contract before the Effective Date and shall have no obligation to pay Contractor for any Work performed or expense incurred before the Effective Date or after the expiration or sooner termination of this Contract.

B. Initial Term

The Parties’ respective performances under this Contract shall commence on the Contract Performance Beginning Date shown on the Cover Page for this Contract and shall terminate on the Initial Contract Expiration Date shown on the Cover Page for this Contract (the “Initial Term”) unless sooner terminated or further extended in accordance with the terms of this Contract.

C. Extension Terms - State’s Option

The State, at its discretion, shall have the option to extend the performance under this Contract beyond the Initial Term for a period, or for successive periods, of one year or less at the same rates and under the same terms specified in the Contract (each such period an

“Extension Term”). In order to exercise this option, the State shall provide written notice to Contractor in a form substantially equivalent to the Sample Option Letter attached to this Contract. Except as stated in **§2.D**, the total duration of this Contract, including the exercise of any options to extend, shall not exceed five years from its Effective Date absent prior approval from the State Purchasing Director in accordance with the Colorado Procurement Code.

D. Option to Increase or Decrease Statewide Quantity of Service

The Department may increase or decrease the statewide quantity of services described in the Contract based upon the rates established in the Contract. If the Department exercises the option, it will provide written notice to Contractor in a form substantially equivalent to **Exhibit D**. Delivery/performance of services shall continue at the same rates and terms. If exercised, the provisions of the Option Letter shall become part of and be incorporated into the original Contract.

E. End of Term Extension

If this Contract approaches the end of its Initial Term, or any Extension Term then in place, the State, at its discretion, upon written notice to Contractor as provided in **§14**, may unilaterally extend such Initial Term or Extension Term for a period not to exceed two months (an “End of Term Extension”), regardless of whether additional Extension Terms are available or not. The provisions of this Contract in effect when such notice is given shall remain in effect during the End of Term Extension. The End of Term Extension shall automatically terminate upon execution of a replacement contract or modification extending the total term of this Contract.

F. Early Termination in the Public Interest

The State is entering into this Contract to serve the public interest of the State of Colorado as determined by its Governor, General Assembly, or Courts. If this Contract ceases to further the public interest of the State, the State, in its discretion, may terminate this Contract in whole or in part. A determination that this Contract should be terminated in the public interest shall not be equivalent to a State right to terminate for convenience. This subsection shall not apply to a termination of this Contract by the State for breach by Contractor, which shall be governed by **§12.A.i**.

i. Method and Content

The State shall notify Contractor of such termination in accordance with **§14**. The notice shall specify the effective date of the termination and whether it affects all or a portion of this Contract, and shall include, to the extent practicable, the public interest justification for the termination.

ii. Obligations and Rights

Upon receipt of a termination notice for termination in the public interest, Contractor shall be subject to the rights and obligations set forth in **§12.A.i.a**.

iii. Payments

If the State terminates this Contract in the public interest, the State shall pay Contractor an amount equal to the percentage of the total reimbursement payable under this Contract that corresponds to the percentage of Work satisfactorily completed and accepted, as determined by the State, less payments previously made. Additionally, if

this Contract is less than 60% completed, as determined by the State, the State may reimburse Contractor for a portion of actual out-of-pocket expenses, not otherwise reimbursed under this Contract, incurred by Contractor which are directly attributable to the uncompleted portion of Contractor's obligations, provided that the sum of any and all reimbursement shall not exceed the maximum amount payable to Contractor hereunder.

3. DEFINITIONS

The following terms shall be construed and interpreted as follows:

- A. **“Breach of Contract”** means the failure of a Party to perform any of its obligations in accordance with this Contract, in whole or in part or in a timely or satisfactory manner. If Contractor is debarred or suspended under §24-109-105, C.R.S. at any time during the term of this Contract, then such debarment or suspension shall constitute a breach.
- B. **“Business Day”** means any day in which the State is open and conducting business, but shall not include Saturday, Sunday or any day on which the State observes one of the holidays listed in §24-11-101(1), C.R.S.
- C. **“Chief Procurement Officer”** means the individual to whom the Executive Director has delegated his or her authority pursuant to §24-102-202 to procure or supervise the procurement of all supplies and services needed by the State.
- D. **“Contract”** means this agreement, including all attached Exhibits, all documents incorporated by reference, all referenced statutes, rules and cited authorities, and any future modifications thereto.
- E. **“Contract Funds”** means the funds that have been appropriated, designated, encumbered, or otherwise made available for payment by the State under this Contract.
- F. **“CORA”** means the Colorado Open Records Act, §§24-72-200.1, *et. seq.*, C.R.S.
- G. **“End of Term Extension”** means the time period defined in §2.D.
- H. **“Effective Date”** means the date on which this Contract is approved and signed by the Colorado State Controller or designee, as shown on the Signature Page for this Contract. If this Contract is for a Major Information Technology Project, as defined in §24-37.5-102(2.6), C.R.S., then the Effective Date of this Contract shall be the later of the date on which this Contract is approved and signed by the State's Chief Information Officer or authorized delegate or the date on which this Contract is approved and signed by the State Controller or authorized delegate, as shown on the Signature Page for this Contract.
- I. **“Exhibits”** means the exhibits and attachments included with this Contract as shown on the Cover Page for this Contract.
- J. **“Extension Term”** means the time period defined in §2.C.
- K. **“Incident”** means any accidental or deliberate event that results in or constitutes an imminent threat of the unauthorized access, loss, disclosure, modification, disruption, or destruction of any communications or information resources of the State, which are included as part of the Work, as described in §§24-37.5-401 *et. seq.* C.R.S. Incidents include, without limitation (i) successful attempts to gain unauthorized access to a State system or State Information regardless of where such information is located; (ii) unwanted disruption or denial of service; (iii) the unauthorized use of a State system for the processing or storage of data; or (iv)

changes to State system hardware, firmware, or software characteristics without the State's knowledge, instruction, or consent."

- L. **"Initial Term"** means the time period defined in §2.B.
- M. **"Party"** means the State or Contractor, and "Parties" means both the State and Contractor.
- N. **"PCI"** means payment card information including any data related to credit card holders' names, credit card numbers, or the other credit card information as may be protected by state or federal law.
- O. **"PII"** means personally identifiable information including, without limitation, any information maintained by the State about an individual that can be used to distinguish or trace an individual's identity, such as name, social security number, date and place of birth, mother's maiden name, or biometric records; and any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information. PII includes, but is not limited to, all information defined as personally identifiable information in §§24-72-501 and 24-73-101, C.R.S.
- P. **"PHI"** means any protected health information, including, without limitation any information whether oral or recorded in any form or medium: (i) that relates to the past, present or future physical or mental condition of an individual; the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual; and (ii) that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual. PHI includes, but is not limited to, any information defined as Individually Identifiable Health Information by the federal Health Insurance Portability and Accountability Act.
- Q. **"Services"** means the services to be performed by Contractor as set forth in this Contract, and shall include any services to be rendered by Contractor in connection with the Goods.
- R. **"State Confidential Information"** means any and all State Records not subject to disclosure under CORA. State Confidential Information shall include, but is not limited to, PII, PHI, PCI, Tax Information, CJI, and State personnel records not subject to disclosure under CORA. State Confidential Information shall not include information or data concerning individuals that is not deemed confidential but nevertheless belongs to the State, which has been communicated, furnished, or disclosed by the State to Contractor which (i) is subject to disclosure pursuant to CORA; (ii) is already known to Contractor without restrictions at the time of its disclosure to Contractor; (iii) is or subsequently becomes publicly available without breach of any obligation owed by Contractor to the State; (iv) is disclosed to Contractor, without confidentiality obligations, by a third party who has the right to disclose such information; or (v) was independently developed without reliance on any State Confidential Information.
- S. **"State Fiscal Rules"** means that fiscal rules promulgated by the Colorado State Controller pursuant to §24-30-202(13)(a), C.R.S.
- T. **"State Fiscal Year"** means a 12 month period beginning on July 1 of each calendar year and ending on June 30 of the following calendar year. If a single calendar year follows the term, then it means the State Fiscal Year ending in that calendar year.
- U. **"State Records"** means any and all State data, information, and records, regardless of physical form, including, but not limited to, information subject to disclosure under CORA.

- V. **“Subcontractor”** means third-parties, if any, engaged by Contractor to aid in performance of the Work.
- W. **“Work”** means the Goods delivered and Services performed pursuant to this Contract.
- X. **“Work Product”** means the tangible and intangible results of the Work, whether finished or unfinished, including drafts. Work Product includes, but is not limited to, documents, text, software (including source code), research, reports, proposals, specifications, plans, notes, studies, data, images, photographs, negatives, pictures, drawings, designs, models, surveys, maps, materials, ideas, concepts, know-how, and any other results of the Work. “Work Product” does not include any material that was developed prior to the Effective Date that is used, without modification, in the performance of the Work.

Any other term used in this Contract that is defined in an Exhibit shall be construed and interpreted as defined in that Exhibit.

4. **STATEMENT OF WORK**

Contractor shall complete the Work as described in this Contract and in accordance with the provisions of Exhibit A. The State shall have no liability to compensate Contractor for the delivery of any goods or the performance of any services that are not specifically set forth in this Contract.

5. **PAYMENTS TO CONTRACTOR**

A. Maximum Amount

Payments to Contractor are limited to the unpaid, obligated balance of the Contract Funds. The State shall not pay Contractor any amount under this Contract that exceeds the Contract Maximum for that State Fiscal Year shown on the Cover Page for this Contract, unless the Contractor earns funding from the Remaining Funds Incentive Pool as described in Exhibit A. In no event will payments to the Contractor exceed more than the Contractor’s maximum local share paid.

B. Payment Procedures

i. Payment

Payment pursuant to this Contract will be made as earned. Any advance payments allowed under this Contract shall comply with State Fiscal Rules and be made in accordance with the provisions of this Contract. The State shall initiate payments by submitting the necessary information to the Colorado Department of Human Services for payment through the County Financial Management System.

ii. Payment Disputes

If Contractor disputes any calculation, determination or amount of any payment, Contractor shall follow the Dispute Resolution process as found in Exhibit A.

iii. Available Funds-Contingency-Termination

The State is prohibited by law from making commitments beyond the term of the current State Fiscal Year. Payment to Contractor beyond the current State Fiscal Year is contingent on the appropriation and continuing availability of Contract Funds in any subsequent year (as provided in the Colorado Special Provisions). Payments to be made pursuant to this Contract shall be made only from Contract Funds, and the State’s liability for such payments shall be limited to the amount remaining of such Contract Funds. If State, federal or other funds are not appropriated, or otherwise become

unavailable to fund this Contract, the State may, upon written notice, terminate this Contract, in whole or in part, without incurring further liability. The State shall, however, remain obligated to pay for Services and Goods that are delivered and accepted prior to the effective date of notice of termination, and this termination shall otherwise be treated as if this Contract were terminated in the public interest as described in §2.E.

6. REPORTING - NOTIFICATION

A. Litigation Reporting

If Contractor is served with a pleading or other document in connection with an action before a court or other administrative decision making body, and such pleading or document relates to this Contract or may affect Contractor's ability to perform its obligations under this Contract, Contractor shall, within 10 days after being served, notify the State of such action and deliver copies of such pleading or document to the State's principal representative identified on the Cover Page for this Contract.

7. CONTRACTOR RECORDS

A. Maintenance

Contractor shall maintain a file of all documents, records, communications, notes and other materials relating to the Work (the "Contractor Records"). Contractor Records shall include all documents, records, communications, notes and other materials maintained by Contractor that relate to any Work performed by Subcontractors, and Contractor shall maintain all records related to the Work performed by Subcontractors required to ensure proper performance of that Work. Contractor shall maintain Contractor Records until the last to occur of: (i) the date three years after the date this Contract expires or is terminated, (ii) final payment under this Contract is made, (iii) the resolution of any pending Contract matters, or (iv) if an audit is occurring, or Contractor has received notice that an audit is pending, the date such audit is completed and its findings have been resolved (the "Record Retention Period").

B. Inspection

Contractor shall permit the State to audit, inspect, examine, excerpt, copy and transcribe Contractor Records during the Record Retention Period. Contractor shall make Contractor Records available during normal business hours at Contractor's office or place of business, or at other mutually agreed upon times or locations, upon no fewer than two Business Days' notice from the State, unless the State determines that a shorter period of notice, or no notice, is necessary to protect the interests of the State.

C. Monitoring

The State, in its discretion, may monitor Contractor's performance of its obligations under this Contract using procedures as determined by the State. The State shall monitor Contractor's performance in a manner that does not unduly interfere with Contractor's performance of the Work.

8. CONFIDENTIAL INFORMATION-STATE RECORDS

A. Confidentiality

Contractor shall keep confidential, and cause all Subcontractors to keep confidential, all State Records, unless those State Records are publicly available. Contractor shall not, without prior

written approval of the State, use, publish, copy, disclose to any third party, or permit the use by any third party of any State Records, except as otherwise stated in this Contract, permitted by law or approved in Writing by the State. Contractor shall provide for the security of all State Confidential Information in accordance with all policies promulgated by the Colorado Office of Information Security and all applicable laws, rules, policies, publications, and guidelines. If Contractor or any of its Subcontractors will or may receive the following types of data, Contractor or its Subcontractors shall provide for the security of such data according to the following: **(i)** the most recently promulgated IRS Publication 1075 for all Tax Information and in accordance with the Safeguarding Requirements for Federal Tax Information attached to this Contract as an Exhibit, if applicable, **(ii)** the most recently updated PCI Data Security Standard from the PCI Security Standards Council for all PCI, **(iii)** the most recently issued version of the U.S. Department of Justice, Federal Bureau of Investigation, Criminal Justice Information Services Security Policy for all CJI, and **(iv)** the federal Health Insurance Portability and Accountability Act for all PHI and the HIPAA Business Associate Agreement attached to this Contract, if applicable. Contractor shall immediately forward any request or demand for State Records to the State's principal representative.

B. Other Entity Access and Nondisclosure Agreements

Contractor may provide State Records to its agents, employees, assigns and Subcontractors as necessary to perform the Work, but shall restrict access to State Confidential Information to those agents, employees, assigns and Subcontractors who require access to perform their obligations under this Contract. Contractor shall ensure all such agents, employees, assigns, and Subcontractors sign agreements containing nondisclosure provisions at least as protective as those in this Contract, and that the nondisclosure provisions are in force at all times the agent, employee, assign or Subcontractor has access to any State Confidential Information. Contractor shall provide copies of those signed nondisclosure provisions to the State upon execution of the nondisclosure provisions.

C. Use, Security, and Retention

Contractor shall use, hold and maintain State Confidential Information in compliance with any and all applicable laws and regulations in facilities located within the United States, and shall maintain a secure environment that ensures confidentiality of all State Confidential Information wherever located. Contractor shall provide the State with access, subject to Contractor's reasonable security requirements, for purposes of inspecting and monitoring access and use of State Confidential Information and evaluating security control effectiveness. Upon the expiration or termination of this Contract, Contractor shall return State Records provided to Contractor or destroy such State Records and certify to the State that it has done so, as directed by the State. If Contractor is prevented by law or regulation from returning or destroying State Confidential Information, Contractor warrants it will guarantee the confidentiality of, and cease to use, such State Confidential Information.

D. Data Protection and Handling

Contractor shall ensure that all State Records and Work Product in the possession of Contractor or any Subcontractors are protected and handled in accordance with the requirements of this Contract, including the requirements of any Exhibits hereto, at all times.

E. Safeguarding PII

If Contractor or any of its Subcontractors will or may receive PII under this Contract, Contractor shall provide for the security of such PII, in a manner and form acceptable to the State, including, without limitation, State non-disclosure requirements, use of appropriate technology, security practices, computer access security, data access security, data storage encryption, data transmission encryption, security inspections, and audits. Contractor shall be a "Third-Party Service Provider" as defined in §24-73-103(1)(i), C.R.S. and shall maintain security procedures and practices consistent with §§24-73-101 *et seq.*, C.R.S.

9. CONFLICTS OF INTEREST

A. Actual Conflicts of Interest

Contractor shall not engage in any business or activities, or maintain any relationships that conflict in any way with the full performance of the obligations of Contractor under this Contract. Such a conflict of interest would arise when a Contractor or Subcontractor's employee, officer or agent were to offer or provide any tangible personal benefit to an employee of the State, or any member of his or her immediate family or his or her partner, related to the award of, entry into or management or oversight of this Contract.

B. Apparent Conflicts of Interest

Contractor acknowledges that, with respect to this Contract, even the appearance of a conflict of interest shall be harmful to the State's interests. Absent the State's prior written approval, Contractor shall refrain from any practices, activities or relationships that reasonably appear to be in conflict with the full performance of Contractor's obligations under this Contract.

C. Disclosure to the State

If a conflict or the appearance of a conflict arises, or if Contractor is uncertain whether a conflict or the appearance of a conflict has arisen, Contractor shall submit to the State a disclosure statement setting forth the relevant details for the State's consideration. Failure to promptly submit a disclosure statement or to follow the State's direction in regard to the actual or apparent conflict constitutes a breach of this Contract.

10. INSURANCE

Contractor shall obtain and maintain, and ensure that each Subcontractor shall obtain and maintain, insurance as specified in this section at all times during the term of this Contract. All insurance policies required by this Contract that are not provided through self-insurance shall be issued by insurance companies as approved by the State.

A. Contractor Insurance

The Contractor is a "public entity" within the meaning of the Colorado Governmental Immunity Act, §24-10-101, *et seq.*, C.R.S. (the "GIA") and shall maintain at all times during the term of this Contract such liability insurance, by commercial policy or self-insurance, as is necessary to meet its liabilities under the GIA.

B. Subcontractor Requirements

Contractor shall ensure that each Subcontractor that is a public entity within the meaning of the GIA, maintains at all times during the terms of this Contract, such liability insurance, by commercial policy or self-insurance, as is necessary to meet the Subcontractor's obligations under the GIA. Contractor shall ensure that each Subcontractor that is not a public entity within the meaning of the GIA, maintains at all times during the terms of this Contract all of the following insurance policies:

i. Workers' Compensation

Workers' compensation insurance as required by state statute, and employers' liability insurance covering all Contractor or Subcontractor employees acting within the course and scope of their employment.

ii. General Liability

Commercial general liability insurance covering premises operations, fire damage, independent contractors, products and completed operations, blanket contractual liability, personal injury, and advertising liability with minimum limits as follows:

- a. \$1,000,000 each occurrence;
- b. \$1,000,000 general aggregate;
- c. \$1,000,000 products and completed operations aggregate; and
- d. \$50,000 any one fire.

iii. Automobile Liability

Automobile liability insurance covering any auto (including owned, hired and non-owned autos) with a minimum limit of \$1,000,000 each accident combined single limit.

iv. Protected Information

Liability insurance covering all loss of State Confidential Information, such as PII, PHI, PCI, Tax Information, and CJI, and claims based on alleged violations of privacy rights through improper use or disclosure of protected information with minimum limits as follows:

- a. \$1,000,000 each occurrence; and
- b. \$2,000,000 general aggregate.

v. Professional Liability Insurance

Professional liability insurance covering any damages caused by an error, omission or any negligent act with minimum limits as follows:

- a. \$1,000,000 each occurrence; and
- b. \$1,000,000 general aggregate.

vi. Crime Insurance

Crime insurance including employee dishonesty coverage with minimum limits as follows:

- a. \$1,000,000 each occurrence; and
- b. \$1,000,000 general aggregate.

C. Additional Insured

The State shall be named as additional insured on all commercial general liability policies (leases and construction contracts require additional insured coverage for completed operations) required of Contractor and Subcontractors.

D. Primacy of Coverage

Coverage required of Contractor and each Subcontractor shall be primary over any insurance or self-insurance program carried by Contractor or the State.

E. Cancellation

All commercial insurance policies shall include provisions preventing cancellation or non-renewal, except for cancellation based on non-payment of premiums, without at least 30 days prior notice to Contractor and Contractor shall forward such notice to the State in accordance with §14 within seven days of Contractor's receipt of such notice.

F. Subrogation Waiver

All commercial insurance policies secured or maintained by Contractor or its Subcontractors in relation to this Contract shall include clauses stating that each carrier shall waive all rights of recovery under subrogation or otherwise against Contractor or the State, its agencies, institutions, organizations, officers, agents, employees, and volunteers.

G. Certificates

For each commercial insurance plan provided by Contractor under this Contract, Contractor shall provide to the State certificates evidencing Contractor's insurance coverage required in this Contract within seven Business Days following the Effective Date. Contractor shall provide to the State certificates evidencing Subcontractor insurance coverage required under this Contract within seven Business Days following the Effective Date, except that, if Contractor's subcontract is not in effect as of the Effective Date, Contractor shall provide to the State certificates showing Subcontractor insurance coverage required under this Contract within seven Business Days following Contractor's execution of the subcontract. No later than 15 days before the expiration date of Contractor's or any Subcontractor's coverage, Contractor shall deliver to the State certificates of insurance evidencing renewals of coverage. At any other time during the term of this Contract, upon request by the State, Contractor shall, within seven Business Days following the request by the State, supply to the State evidence satisfactory to the State of compliance with the provisions of this §10.

11. BREACH OF CONTRACT

In the event of a Breach of Contract, the aggrieved Party shall give written notice of breach to the other Party. If the notified Party does not cure the Breach of Contract, at its sole expense, within 30 days after the delivery of written notice, the Party may exercise any of the remedies as described in §12 for that Party. Notwithstanding any provision of this Contract to the contrary, the State, in its discretion, need not provide notice or a cure period and may immediately terminate this Contract in whole or in part or institute any other remedy in this Contract in order to protect the public interest of the State; or if Contractor is debarred or suspended under §24-109-105, C.R.S., the State, in its discretion, need not provide notice or cure period and may terminate this Contract in whole or in part or institute any other remedy in this Contract as of the date that the debarment or suspension takes effect.

12. REMEDIES

A. State's Remedies

If Contractor is in breach under any provision of this Contract and fails to cure such breach, the State, following the notice and cure period set forth in §11, shall have all of the remedies listed in this section in addition to all other remedies set forth in this Contract or at law. The State may exercise any or all of the remedies available to it, in its discretion, concurrently or consecutively.

i. Termination for Breach

In the event of Contractor's uncured breach, the State may terminate this entire Contract or any part of this Contract. Contractor shall continue performance of this Contract to the extent not terminated, if any.

a. Obligations and Rights

To the extent specified in any termination notice, Contractor shall not incur further obligations or render further performance past the effective date of such notice, and shall terminate outstanding orders and subcontracts with third parties. However, Contractor shall complete and deliver to the State all Work not cancelled by the termination notice, and may incur obligations as necessary to do so within this Contract's terms. At the request of the State, Contractor shall assign to the State all of Contractor's rights, title, and interest in and to such terminated orders or subcontracts. Upon termination, Contractor shall take timely, reasonable and necessary action to protect and preserve property in the possession of Contractor but in which the State has an interest. At the State's request, Contractor shall return materials owned by the State in Contractor's possession at the time of any termination. Contractor shall deliver all completed Work Product and all Work Product that was in the process of completion to the State at the State's request.

b. Payments

Notwithstanding anything to the contrary, the State shall only pay Contractor for accepted Work received as of the date of termination. If, after termination by the State, the State agrees that Contractor was not in breach or that Contractor's action or inaction was excusable, such termination shall be treated as a termination in the public interest, and the rights and obligations of the Parties shall be as if this Contract had been terminated in the public interest under §2.E.

c. Damages and Withholding

Notwithstanding any other remedial action by the State, Contractor shall remain liable to the State for any damages sustained by the State in connection with any breach by Contractor, and the State may withhold payment to Contractor for the purpose of mitigating the State's damages until such time as the exact amount of damages due to the State from Contractor is determined. The State may withhold any amount that may be due Contractor as the State deems necessary to protect the State against loss including, without limitation, loss as a result of outstanding liens and excess costs incurred by the State in procuring from third parties replacement Work as cover.

ii. Remedies Not Involving Termination

The State, in its discretion, may exercise one or more of the following additional remedies:

a. Deny Payment

Deny payment for Work not performed, or that due to Contractor's actions or inactions, cannot be performed or if they were performed are reasonably of no value to the state; provided, that any denial of payment shall be equal to the value of the obligations not performed.

b. Intellectual Property

If any Work infringes, or if the State in its sole discretion determines that any Work is likely to infringe, a patent, copyright, trademark, trade secret or other intellectual property right, Contractor shall, as approved by the State (i) secure that right to use such Work for the State and Contractor; (ii) replace the Work with noninfringing Work or modify the Work so that it becomes noninfringing; or, (iii) remove any infringing Work and refund the amount paid for such Work to the State.

B. Contractor's Remedies

If the State is in breach of any provision of this Contract and does not cure such breach, Contractor, following the notice and cure period in §11 and the dispute resolution process in §13 shall have all remedies available at law and equity.

13. NOTICES AND REPRESENTATIVES

Each individual identified as a Principal Representative on the Cover Page for this Contract shall be the principal representative of the designating Party. All notices required or permitted to be given under this Contract shall be in writing, and shall be delivered (A) by hand with receipt required, (B) by certified or registered mail to such Party's principal representative at the address set forth below or (C) as an email with read receipt requested to the principal representative at the email address, if any, set forth on the Cover Page for this Contract. If a Party delivers a notice to another through email and the email is undeliverable, then, unless the Party has been provided with an alternate email contact, the Party delivering the notice shall deliver the notice by hand with receipt required or by certified or registered mail to such Party's principal representative at the address set forth on the Cover Page for this Contract. Either Party may change its principal representative or principal representative contact information, or may designate specific other individuals to receive certain types of notices in addition to or in lieu of a principal representative by notice submitted in accordance with this section without a formal amendment to this Contract.

14. RIGHTS IN WORK PRODUCT AND OTHER INFORMATION

A. Work Product

Contractor assigns to the State and its successors and assigns, the entire right, title, and interest in and to all causes of action, either in law or in equity, for past, present, or future infringement of intellectual property rights related to the Work Product and all works based on, derived from, or incorporating the Work Product. Whether or not Contractor is under contract with the State at the time, Contractor shall execute applications, assignments, and other documents, and shall render all other reasonable assistance requested by the State, to enable the State to secure patents, copyrights, licenses and other intellectual property rights related to the Work Product. To the extent that Work Product would fall under the definition of "works made for hire" under 17 U.S.C.S. §101, the Parties intend the Work Product to be a work made for hire.

i. Copyrights

To the extent that the Work Product (or any portion of the Work Product) would not be considered works made for hire under applicable law, Contractor hereby assigns to the State, the entire right, title, and interest in and to copyrights in all Work Product and all works based upon, derived from, or incorporating the Work Product; all copyright applications, registrations, extensions, or renewals relating to all Work Product and all works based upon, derived from, or incorporating the Work Product; and all moral rights or similar rights with respect to the Work Product throughout the world. To the extent that Contractor cannot make any of the assignments required by this section, Contractor hereby grants to the State a perpetual, irrevocable, royalty-free license to use, modify, copy, publish, display, perform, transfer, distribute, sell, and create derivative works of the Work Product and all works based upon, derived from, or incorporating the Work Product by all means and methods and in any format now known or invented in the future. The State may assign and license its rights under this license.

ii. Patents

In addition, Contractor grants to the State (and to recipients of Work Product distributed by or on behalf of the State) a perpetual, worldwide, no-charge, royalty-free, irrevocable patent license to make, have made, use, distribute, sell, offer for sale, import, transfer, and otherwise utilize, operate, modify and propagate the contents of the Work Product. Such license applies only to those patent claims licensable by Contractor that are necessarily infringed by the Work Product alone, or by the combination of the Work Product with anything else used by the State.

B. Exclusive Property of the State

Except to the extent specifically provided elsewhere in this Contract, any pre-existing State Records, State software, research, reports, studies, photographs, negatives or other documents, drawings, models, materials, data and information shall be the exclusive property of the State (collectively, "State Materials"). Contractor shall not use, willingly allow, cause or permit Work Product or State Materials to be used for any purpose other than the performance of Contractor's obligations in this Contract without the prior written consent of the State. Upon termination of this Contract for any reason, Contractor shall provide all Work Product and State Materials to the State in a form and manner as directed by the State.

C. Exclusive Property of Contractor

Contractor retains the exclusive rights, title, and ownership to any and all pre-existing materials owned or licensed to Contractor including, but not limited to, all pre-existing software, licensed products, associated source code, machine code, text images, audio and/or video, and third-party materials, delivered by Contractor under the Contract, whether incorporated in a Deliverable or necessary to use a Deliverable (collectively, "Contractor Property"). Contractor Property shall be licensed to the State as set forth in this Contract or a State approved license agreement: **(i)** entered into as exhibits to this Contract; **(ii)** obtained by the State from the applicable third-party vendor; or **(iii)** in the case of open source software, the license terms set forth in the applicable open source license agreement.

15. GENERAL PROVISIONS

A. Assignment

Contractor's rights and obligations under this Contract are personal and may not be transferred or assigned without the prior, written consent of the State. Any attempt at

assignment or transfer without such consent shall be void. Any assignment or transfer of Contractor's rights and obligations approved by the State shall be subject to the provisions of this Contract.

B. Subcontracts

Contractor shall not enter into any subcontract in connection with its obligations under this Contract without the prior, written approval of the State. Contractor shall submit to the State a copy of each such subcontract upon request by the State. All subcontracts entered into by Contractor in connection with this Contract shall comply with all applicable federal and state laws and regulations, shall provide that they are governed by the laws of the State of Colorado, and shall be subject to all provisions of this Contract.

C. Binding Effect

Except as otherwise provided in §17.A, all provisions of this Contract, including the benefits and burdens, shall extend to and be binding upon the Parties' respective successors and assigns.

D. Authority

Each Party represents and warrants to the other that the execution and delivery of this Contract and the performance of such Party's obligations have been duly authorized.

E. Captions and References

The captions and headings in this Contract are for convenience of reference only, and shall not be used to interpret, define, or limit its provisions. All references in this Contract to sections (whether spelled out or using the § symbol), subsections, exhibits or other attachments, are references to sections, subsections, exhibits or other attachments contained herein or incorporated as a part hereof, unless otherwise noted.

F. Counterparts

This Contract may be executed in multiple, identical, original counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

G. Entire Understanding

This Contract represents the complete integration of all understandings between the Parties related to the Work, and all prior representations and understandings related to the Work, oral or written, are merged into this Contract. Prior or contemporaneous additions, deletions, or other changes to this Contract shall not have any force or effect whatsoever, unless embodied herein.

H. Digital Signatures

If any signatory signs this agreement using a digital signature in accordance with the Colorado State Controller Contract, Grant and Purchase Order Policies regarding the use of digital signatures issued under the State Fiscal Rules, then any agreement or consent to use digital signatures within the electronic system through which that signatory signed shall be incorporated into this Contract by reference.

I. Modification

Except as otherwise provided in this Contract, any modification to this Contract shall only be effective if agreed to in a formal amendment to this Contract, properly executed and approved

in accordance with applicable Colorado State law and State Fiscal Rules. Modifications permitted under this Contract, other than contract amendments, shall conform to the policies issued by the Colorado State Controller.

J. Statutes, Regulations, Fiscal Rules, and Other Authority.

Any reference in this Contract to a statute, regulation, State Fiscal Rule, fiscal policy or other authority shall be interpreted to refer to such authority then current, as may have been changed or amended since the Effective Date of this Contract.

K. Severability

The invalidity or unenforceability of any provision of this Contract shall not affect the validity or enforceability of any other provision of this Contract, which shall remain in full force and effect, provided that the Parties can continue to perform their obligations under this Contract in accordance with the intent of this Contract.

L. Survival of Certain Contract Terms

Any provision of this Contract that imposes an obligation on a Party after termination or expiration of the Contract shall survive the termination or expiration of this Contract and shall be enforceable by the other Party.

M. Taxes

The State is exempt from federal excise taxes under I.R.C. Chapter 32 (26 U.S.C., Subtitle D, Ch. 32) (Federal Excise Tax Exemption Certificate of Registry No. 84-730123K) and from State and local government sales and use taxes under §§39-26-704(1), *et seq.*, C.R.S. (Colorado Sales Tax Exemption Identification Number 98-02565). The State shall not be liable for the payment of any excise, sales, or use taxes, regardless of whether any political subdivision of the state imposes such taxes on Contractor. Contractor shall be solely responsible for any exemptions from the collection of excise, sales or use taxes that Contractor may wish to have in place in connection with this Contract.

N. Third Party Beneficiaries

Except for the Parties' respective successors and assigns described in §17.A, this Contract does not and is not intended to confer any rights or remedies upon any person or entity other than the Parties. Enforcement of this Contract and all rights and obligations hereunder are reserved solely to the Parties. Any services or benefits which third parties receive as a result of this Contract are incidental to this Contract, and do not create any rights for such third parties.

O. Waiver

A Party's failure or delay in exercising any right, power, or privilege under this Contract, whether explicit or by lack of enforcement, shall not operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege preclude any other or further exercise of such right, power, or privilege.

P. CORA Disclosure

To the extent not prohibited by federal law, this Contract and the performance measures and standards required under §24-106-107, C.R.S., if any, are subject to public release through the CORA.

Q. Standard and Manner of Performance

Contractor shall perform its obligations under this Contract in accordance with the highest standards of care, skill and diligence in Contractor’s industry, trade, or profession.

R. Licenses, Permits, and Other Authorizations.

Contractor shall secure, prior to the Effective Date, and maintain at all times during the term of this Contract, at its sole expense, all licenses, certifications, permits, and other authorizations required to perform its obligations under this Contract, and shall ensure that all employees, agents and Subcontractors secure and maintain at all times during the term of their employment, agency or subcontract, all license, certifications, permits and other authorizations required to perform their obligations in relation to this Contract.

S. Indemnification

i. General Indemnification

Contractor shall indemnify, save, and hold harmless the State, its employees, agents and assignees (the “Indemnified Parties”), against any and all costs, expenses, claims, damages, liabilities, court awards and other amounts (including attorneys’ fees and related costs) incurred by any of the Indemnified Parties in relation to any act or omission by Contractor, or its employees, agents, Subcontractors, or assignees in connection with this Contract.

ii. Confidential Information Indemnification

Disclosure or use of State Confidential Information by Contractor in violation of §8 may be cause for legal action by third parties against Contractor, the State, or their respective agents. Contractor shall indemnify, save, and hold harmless the Indemnified Parties, against any and all claims, damages, liabilities, losses, costs, expenses (including attorneys’ fees and costs) incurred by the State in relation to any act or omission by Contractor, or its employees, agents, assigns, or Subcontractors in violation of §8.

iii. Intellectual Property Indemnification

Contractor shall indemnify, save, and hold harmless the Indemnified Parties, against any and all costs, expenses, claims, damages, liabilities, and other amounts (including attorneys’ fees and costs) incurred by the Indemnified Parties in relation to any claim that any Work infringes a patent, copyright, trademark, trade secret, or any other intellectual property right.

18. ADDITIONAL GENERAL PROVISIONS

A. Compliance with Applicable Law

The Contractor shall at all times during the execution of this Contract strictly adhere to, and comply with, all applicable federal and state laws, and their implementing regulations, as they currently exist and may hereafter be amended, which are incorporated herein by this reference as terms and conditions of this Contract. The Contractor shall also require compliance with these statutes and regulations in subcontracts and subgrants permitted under this contract. The federal laws and regulations include:

Age Discrimination Act of 1975, as amended	42 U.S.C. 6101, et seq.
Age Discrimination in Employment Act of 1967	29 U.S.C. 621-634

Americans with Disabilities Act of 1990 (ADA)	42 U.S.C. 12101, et seq.
Clean Air Act	42 U.S.C. 7401, et seq.
Equal Employment Opportunity	E.O. 11246, as amended by E.O. 11375, amending E.O. 11246 and as supplemented by 41 C.F.R. Part 60
Equal Pay Act of 1963	29 U.S.C. 206(d)
Federal Water Pollution Control Act, as amended	33 U.S.C. 1251, et seq.
Immigration Reform and Control Act of 1986	8 U.S.C. 1324b
Section 504 of the Rehabilitation Act of 1973, as amended	29 U.S.C. 794
Title VI of the Civil Rights Act of 1964, as amended	42 U.S.C. 2000d, et seq.
Title VII of the Civil Rights Act of 1964	42 U.S.C. 2000e
Title IX of the Education Amendments of 1972, as amended	20 U.S.C. 1681

State laws include:

Civil Rights Division	Section 24-34-301, CRS, <i>et seq.</i>
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The Contractor also shall comply with any and all laws and regulations prohibiting discrimination in the specific program(s) which is/are the subject of this Contract. In consideration of and for the purpose of obtaining any and all federal and/or state financial assistance, the Contractor makes the following assurances, upon which the State relies.

- i. The Contractor will not discriminate against any person on the basis of race, color, national origin, age, sex, religion or handicap, including Acquired Immune Deficiency Syndrome (AIDS) or AIDS-related conditions, in performance of Work under this Contract.
- ii. At all times during the performance of this Contract, 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.

The Contractor shall take all necessary affirmative steps, as required by 45 C.F.R. 92.36(e), Colorado Executive Order and Procurement Rules, to assure that small and

minority businesses and women's business enterprises are used, when possible, as sources of supplies, equipment, construction, and services purchased under this Contract.

B. Federal Audit Provisions

Office of Management and Budget (OMB) Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations, defines audit requirements under the Single Audit Act of 1996 (Public Law 104-156). All state and local governments and non-profit organizations expending \$500,000.00 or more from all sources (direct or from pass-through entities) are required to comply with the provisions of Circular No. A-133. The Circular also requires pass-through entities to monitor the activities of subrecipients and ensure that subrecipients meet the audit requirements. To identify its pass-through responsibilities, the State of Colorado requires all subrecipients to notify the State when expected or actual expenditures of federal assistance from all sources equal or exceed \$500,000.00.

C. Debarment and Suspension

- i. If this is a covered transaction or the Contract amount exceeds \$100,000.00, the Contractor certifies to the best of its knowledge and belief that it and its principals and Subcontractors are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency.
- ii. This certification is a material representation of fact upon which reliance was placed when the State determined to enter into this transaction. If it is later determined that the Contractor knowingly rendered an erroneous certification, in addition to other remedies available at law or by contract, the State may terminate this Contract for default.
- iii. The Contractor shall provide immediate written notice to the State if it has been debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded by any Federal department or agency.
- iv. The terms "covered transaction," "debarment," "suspension," "ineligible," "lower tier covered transaction," "principal," and "voluntarily excluded," as used in this paragraph, have the meanings set out in 2 C.F.R. Parts 180 and 376.
- v. The Contractor agrees that it will include this certification in all lower tier covered transactions and subcontracts that exceed \$100,000.00.

D. Force Majeure

Neither the Contractor nor the State shall be liable to the other for any delay in, or failure of performance of, any covenant or promise contained in this Contract, nor shall any delay or failure constitute default or give rise to any liability for damages if, and only to the extent that, such delay or failure is caused by "force majeure." As used in this Contract, "force majeure" means acts of God; acts of the public enemy; acts of the state and any governmental entity in its sovereign or contractual capacity; fires; floods; epidemics; quarantine restrictions; strikes or other labor disputes; freight embargoes; or unusually severe weather.

E. Disputes

Except as herein specifically provided otherwise, disputes concerning the performance of this Contract shall follow the established process of Dispute Resolution as in Exhibit A..

F. Lobbying

Contractor certifies, to the best of his or her knowledge and belief, that:

- i. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative Contract, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative Contract.
- ii. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an office or employee of any agency, a Member of Congress, an office or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative Contract, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- iii. The undersigned shall require that the language of this certification be included in the award documents for all sub awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative Contracts) and that all subrecipients shall certify and disclose accordingly.
- iv. This certification is a material representation of fact upon which reliance was placed when the transaction was made or entered into. Submission of the certification is a requisite for making or entering into transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000.00 and not more than \$100,000.00 for each such failure.

19. COLORADO SPECIAL PROVISIONS (COLORADO FISCAL RULE 3-3)

These Special Provisions apply to all contracts except where noted in italics.

A. STATUTORY APPROVAL. §24-30-202(1), C.R.S.

This Contract shall not be valid until it has been approved by the Colorado State Controller or designee. If this Contract is for a Major Information Technology Project, as defined in §24-37.5-102(2.6), then this Contract shall not be valid until it has been approved by the State's Chief Information Officer or designee.

B. FUND AVAILABILITY. §24-30-202(5.5), C.R.S.

Financial obligations of the State payable after the current State Fiscal Year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available.

C. GOVERNMENTAL IMMUNITY.

Liability for claims for injuries to persons or property arising from the negligence of the State, its departments, boards, commissions committees, bureaus, offices, employees and officials shall be controlled and limited by the provisions of the Colorado Governmental Immunity Act, §24-10-101, et seq., C.R.S.; the Federal Tort Claims Act, 28 U.S.C. Pt. VI, Ch. 171 and 28 U.S.C. 1346(b), and the State's risk management statutes, §§24-30-1501, et seq. C.R.S. No term or condition of this Contract shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protections, or other provisions, contained in these statutes.

D. 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.

E. 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.

F. PROHIBITED TERMS.

Any term included in this Contract that requires the State to indemnify or hold Contractor harmless; requires the State to agree to binding arbitration; limits Contractor's liability for damages resulting from death, bodily injury, or damage to tangible property; or that conflicts with this provision in any way shall be void ab initio. Nothing in this Contract shall be construed as a waiver of any provision of §24-106-109 C.R.S.

G. 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.

H. 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.

EXHIBIT A, STATEMENT OF WORK

1. TERMINOLOGY

- 1.1. The following list is provided to assist the reader in understanding acronyms, abbreviations and terminology used throughout this document.
 - 1.1.1. Applicant – An individual for whom the Contractor is performing a Determination.
 - 1.1.2. Backlogged Determination – Any Untimely Determination that was not completed by the timeliness requirements as set in Section 1.1.32.
 - 1.1.3. Backlogged Redetermination – Any Untimely Redetermination that was not completed by the timeliness requirements as set in Section 1.1.33.
 - 1.1.4. Child Health Plan *Plus* (CHP+) – public low-cost health insurance for certain children and pregnant women.
 - 1.1.5. COGNOS/Decision Support System 01 (DSS01) – the Department’s data reporting systems that use information from the Colorado Benefits Management System (CBMS).
 - 1.1.6. Colorado Benefits Management System (CBMS) – the State’s eligibility determination system.
 - 1.1.7. Colorado Department of Human Services (CDHS) – The Colorado Department of Human Services connects Coloradans to assistance, resources and support for living independently in the state. CDHS is the state agency responsible for the administration of the Supplemental Nutrition Assistance Program.
 - 1.1.8. Colorado Information Security Policies (CISP) - Colorado Information Security Policies promulgated by the Chief Information Security Officer in the Governor’s Office of Information Technology pursuant to §§24-37.5-401, *et seq.*, C.R.S.
 - 1.1.9. Colorado interChange (interChange) – the State’s claims payment system and related subsystems that utilize eligibility information from CBMS to pay providers for medical and/or other claims. The system and related subsystems also collects and analyzes data related to those payments.
 - 1.1.10. County Administration website – the Department’s public-facing website where contract documentation is kept for the County Incentives Program (<http://www.colorado.gov/hcpf/county-admin>).
 - 1.1.11. County Financial Management System (CFMS) – the accounting system utilized by the Contractor to record expenditures against county administration funding for Colorado’s Medical Assistance Program. The system is also used to issue Performance Incentive Payments to eligible Contractors.
 - 1.1.12. County Incentives Program – program that provides specific funding to county departments of human/social services for meeting Medicaid-related Performance Incentive Standards in their counties. Also referenced as Performance Incentive Standard Program throughout this Agreement.
 - 1.1.13. Determination – The act of using CBMS to determine if an Applicant is eligible for the Colorado Medical Assistance Program based on information submitted on a new application, a redetermination or a change in member circumstance.

- 1.1.14. Disenroll or Disenrollment – The act of processing a change in circumstance that affects a member’s eligibility and makes them ineligible for coverage within Health First Colorado or Child Health Plan *Plus*.
- 1.1.15. Governor’s Office of Information Technology (OIT) – The office created by and described in §§24-37.5.101, *et seq.* C.R.S. OIT is the Information Technology Service Provider for Consolidated State Agencies.
- 1.1.16. HCPF Memo Series - The Department’s policy, operational and informational communications that are utilized to provide contract clarifications, provide data and operational guidance and share information pertaining to the County Incentives Program.
- 1.1.17. Health First Colorado – the member-facing name for Colorado's Medical Assistance Program, which includes all programs that use the Modified Adjusted Gross Income (MAGI) methodology.
- 1.1.18. Home and Community-Based Services (HCBS) - HCBS waiver programs provide additional benefits and services to eligible populations in addition to the standard benefit package offered to all members.
- 1.1.19. Information Technology Service Provider (ITSP) – A Service Provider that provides information technology services to the Contractor. The ITSP may be an internal department, a third-party vendor or OIT.
- 1.1.20. Learning Management System (LMS) – the system utilized by the Health Care and Economic Security Staff Development Center to track course registration, completions and other training-related documentation for Medical Assistance training.
- 1.1.21. Long Term Care (LTC) - Long-Term Care is a Medical Assistance program that provides nursing-home care, home-health care, personal or adult day care for individuals aged at least 65 years or with a chronic or disabling condition.
- 1.1.22. Long Term Services and Supports (LTSS) – for the purposes of this Agreement, LTSS refers to determinations and redeterminations made for LTC, HCBS and PACE.
- 1.1.23. Member – An individual who is eligible for the Colorado Medical Assistance Program. Also known as a client.
- 1.1.24. Program for the All-Inclusive Care for the Elderly (PACE) – Program provides comprehensive medical and social support services to certain frail individuals 55 years of age and over. The goal of PACE is to keep individuals in their homes and communities through comprehensive care coordination.
- 1.1.25. Reporting Period – The period of time for each performance standard used to measure whether the Contractor met that standard.
 - 1.1.25.1. The First Reporting Period for a SFY shall begin on July 1 of that SFY and end on December 31 of that SFY.
 - 1.1.25.2. The Second Reporting Period for a SFY shall begin on January 1 of that SFY and end on June 30 of that SFY.
- 1.1.26. Redetermination – A Determination as defined under 10 C.C.R. 2505-8.100.3.P.
- 1.1.27. State Fiscal Year (SFY) – The period beginning July 1 of each calendar year and ending on June 30 of the following calendar year. Also referred to as fiscal year in this Exhibit.

- 1.1.28. Status Report – a communication to the Contractor that details which Performance Incentive Standards were met for each Reporting Period.
- 1.1.29. Timely Determination – Any Determination that is completed within the timeliness requirements set forth in 10 C.C.R. 2505-8.100.3.D.
- 1.1.30. Timely Disenrollment – Processing a change in a member’s circumstance and making a determination within fifteen (15) calendar days.
- 1.1.31. Timely Redetermination – Any Redetermination that is completed by the last day of the month prior to the month in which the member’s new annual enrollment period begins.
- 1.1.32. Untimely Determination – Any Determination that is not completed within the timeliness requirements set forth in 10 C.C.R. 2505-8.100.3.D.
- 1.1.33. Untimely Redetermination – Any Redetermination that is not completed by the last day of the month prior to the month in which the member’s new annual enrollment period begins. This is based on the CBMS RRR Due Date.

2. COUNTY DETERMINATIONS

- 2.1. The Contractor shall perform all Medicaid eligibility-related work within the Contractor’s county, required under C.R.S. §25.5-1-101 *et seq.* The Department and the Contractor share the costs of this work performed by the Contractor as defined in those statutes and this Contract shall not impact the allocated amount of that cost sharing.

3. SYSTEMS USED TO DETERMINE COMPLIANCE WITH PERFORMANCE INCENTIVES STANDARDS

- 3.1. Systems Utilized to Determine Compliance
 - 3.1.1. To determine whether the Contractor met any or all the Performance Incentives Standards when completing determinations and redeterminations within the Contractor’s county, the Department will utilize the COGNOS/DSS01 systems to pull data tracking and reports that track the Contractor’s compliance with certain Performance Incentive Standards.
 - 3.1.2. To determine whether the Contractor met any or all the Performance Incentives Standards when working with Medicaid populations within the Contractor’s county, the Department may utilize data from the Colorado interChange system.
 - 3.1.3. The above list of systems is not all-inclusive and the Department will, at its discretion, utilize additional data and reports from the COGNOS/DSS01, interChange, and/or other systems to determine whether the Contractor met any or all the Performance Incentives Standards.
 - 3.1.4. The date the data or reports will be pulled from the COGNOS/DSS01, interChange, and/or other systems will be defined in each applicable Performance Incentive Standard.
 - 3.1.5. The Contractor should utilize policy, operational and informational guidance provided in this Exhibit and through the HCPF Memo Series for each Performance Incentives Standard to assist with implementing the Performance Incentives Standard and pulling applicable data and reports to determine the Contractor’s compliance with any or all the Performance Incentives Standards.
- 3.2. Communications Utilized to Determine Compliance

- 3.2.1. To fulfill the requirements in Exhibit A Statement of Work and earn a Performance Incentive Payment, the Contractor shall utilize and comply with guidance issued through the HCPF Memo Series.
- 3.2.2. The Contractor will utilize the HCPF Memo Series to find any forms, templates, program contacts or additional information needed to operationalize the Incentives Performance Standard Program referenced throughout this Agreement.
- 3.2.3. If additional guidance or contract clarification is needed, the Department may release additional guidance to the Contractor through the HCPF Memo Series.

4. PERFORMANCE INCENTIVES STANDARD PROGRAM

- 4.1. The Contractor may earn Performance Incentive Payments to reimburse it for a portion of its cost sharing as described in Section 2.
- 4.2. Eligibility Performance Incentive Standard
 - 4.2.1. The Contractor may earn an Eligibility Performance Incentive Payment for each Reporting Period in which the Contractor meets at least three (3) out of the four (4) following benchmarks: Timeliness of Determinations and Redeterminations, Timeliness of LTSS Determinations and Redeterminations, Backlogged Determinations and Redeterminations and Timeliness of Case Maintenance and Disenrollment as found in section 4.2.
 - 4.2.1.1. Timeliness of Determinations and Redeterminations
 - 4.2.1.1.1. The Contractor shall complete at least ninety-five percent (95%) of all Determinations and Redeterminations as Timely Determinations and Timely Redeterminations.
 - 4.2.1.1.2. The Department will total all Timely Determinations and Timely Redeterminations the Contractor completed within the Reporting Period and divide that by the total number of Determinations and Redeterminations the Contractor completed during that Reporting Period to determine the timeliness percent. The Department will round these calculated percentages to two (2) decimal places.
 - 4.2.1.1.3. Determining Compliance with the Timeliness of Determinations and Redeterminations
 - 4.2.1.1.3.1. The Department will utilize the MA County Incentives Timeliness Report – Summary and MA County Incentives Timeliness Report – Detail to determine compliance with timeliness benchmark of the Eligibility Timeliness and Backlog Performance Incentive Standard.
 - 4.2.1.1.3.2. The MA County Incentives Timeliness Report – Summary and MA County Incentives Timeliness Report – Detail will be pulled the second Monday after the end of each Reporting Period to determine the Contractor’s performance over the entire six-month Reporting Period.
 - 4.2.1.2. Backlogged Determinations and Redeterminations
 - 4.2.1.2.1. The Contractor’s Backlogged Determinations average and Backlogged Redeterminations average at the end of each Reporting Period shall be within the limits described in the following table:
 - 4.2.1.2.2. County Backlog Table

	County Size	Limit
New Applications		
	Large	≤ 75
	Medium	≤ 10
	Small	≤ 3
Redeterminations		
	Large	≤280
	Medium	≤28
	Small	≤10

- 4.2.1.2.3. To determine the Backlogged Determinations average, the Department will total the Backlogged Determinations of each month of the Reporting Period and divide by the number of months in the Reporting Period.
- 4.2.1.2.3.1. The MA County Incentives Backlog Report – Summary and MA County Incentives Backlog Report - Detail will be used to determine the Contractor’s amount of Backlogged Determinations for each month of each Reporting Period.
- 4.2.1.2.3.2. The MA County Incentives Backlog Report – Summary and MA County Incentives Backlog Report – Detail will be pulled on the second working day of each month.
- 4.2.1.2.4. To determine the Backlogged Redeterminations average, the Department will total the Backlogged Redeterminations of each month of the Reporting Period and divide by the number of months in the Reporting Period.
- 4.2.1.2.4.1. The MA County Incentives Backlog Report – Summary and MA County Incentives Backlog Report - Detail will be used to determine the Contractor’s amount of Backlogged Redeterminations for each month of each Reporting Period.
- 4.2.1.2.4.2. The MA County Incentives Backlog Report – Summary and MA County Incentives Backlog Report – Detail will be pulled on the second working day of each month.
- 4.2.1.2.4.3. The Department will round both the Backlogged Determinations average and Backlogged Redeterminations average to the nearest whole number.
- 4.2.1.2.5. When a Determination or Redetermination is Considered Backlogged
- 4.2.1.2.5.1. A Determination or Redetermination will be considered backlogged for the First Reporting Period if the due date for the Determination or Redetermination is on or before December 31 and the Determination or Redetermination was not completed on or before the due date.
- 4.2.1.2.5.2. A Determination or Redetermination will be considered backlogged for the Second Reporting Period if the due date for the Determination or Redetermination

is on or before June 30 and the Determination or Redetermination was not completed on or before the due date.

4.2.1.3. Timeliness of LTSS Determinations and Redeterminations

4.2.1.3.1. The Contractor shall complete at least ninety-five percent (95%) of all LTC, HCBS, and PACE Determinations and Redeterminations as Timely Determinations and Timely Redeterminations.

4.2.1.3.1.1. The Department will total all Timely Determinations and Timely Redeterminations for LTC, HCBS, and PACE the Contractor completed within the Reporting Period and divide that by the total number of LTC, HCBS, and PACE Determinations and Redeterminations the Contractor completed during that Reporting Period to determine the timeliness percent. The Department will round these calculated percentages to two (2) decimal places.

4.2.1.3.1.2. Determining Compliance with the Timeliness of LTSS Determinations and Redeterminations

4.2.1.3.1.2.1. The Department will utilize the MA County Incentives LTSS Timeliness Report – Summary and MA County Incentives LTSS Timeliness Report – Detail to determine compliance with the timeliness benchmarks of the LTSS Performance Incentive Standard.

4.2.1.3.1.2.2. The MA County Incentives LTSS Timeliness Report – Summary and MA County Incentives LTSS Timeliness Report – Detail will be pulled the second Monday after the end of each Reporting Period.

4.2.1.4. Timeliness of Case Maintenance and Disenrollment

4.2.1.4.1. The Contractor shall process changes in a member’s circumstance within fifteen (15) calendar days and shall complete eighty-five percent (85%) of the Contractor’s disenrollments within fifteen (15) calendar days.

4.2.1.4.1.1. Processing and Timeframes for a Member’s Change in Circumstances

4.2.1.4.1.1.1. The Contractor shall process all member and partner agency-reported change in circumstances within fifteen (15) calendar days.

4.2.1.4.1.1.2. The fifteen (15) calendar day clock begins on the date the member’s change in circumstance is reported to the Contractor and ends on the date the eligibility determination based on the change is authorized in CBMS.

4.2.1.4.1.1.3. The fifteen (15) calendar day benchmark applies to changes reported by a member, by a partner agency such as the Single Entry Point or Community Centered Board or external agencies such as nursing facilities.

4.2.1.4.1.1.4. The Contractor shall not pre-screen changes in circumstances to determine if the change results in a disenrollment. The Contractor shall process the change in circumstance by entering the information into CBMS within fifteen (15) calendar days.

4.2.1.4.1.1.5. The Contractor shall follow existing policy and operational guidance for entering information relating to a change in circumstances into CBMS.

- 4.2.1.4.1.1.5.1. The calculation for Timely Disenrollments is based on data entry into CBMS. The Contractor shall ensure that information is correctly entered into CBMS, including the date the change in circumstance was reported, to ensure the Timely Disenrollment calculation is accurate.
- 4.2.1.4.1.2. Timely Disenrollments
 - 4.2.1.4.1.2.1. The Contractor will disenroll all members where a change in circumstance has resulted in ineligibility within fifteen (15) calendar days.
 - 4.2.1.4.1.3. Determining Compliance for Timely Disenrollments
 - 4.2.1.4.1.3.1. The Department will utilize the MA Disenrollment Processing Times Report to determine the Contractor's compliance with the Timely Disenrollment percentage.
 - 4.2.1.4.1.3.2. The MA Disenrollment Processing Times Report will be pulled the second Monday of the first month after the end of each Reporting Period.
 - 4.2.1.4.1.3.3. To determine the Contractor's percentage of timely disenrollments, the Department will take the total number of timely disenrollments over each Reporting Period and divide that by the total number of disenrollments completed. The Department will round the number to two decimal places.
- 4.2.2. Small County and Sample Size Exceptions
 - 4.2.2.1.1. If the Contractor processes a total of two-hundred and forty (240) or fewer Determinations and two-hundred and forty (240) or fewer Redeterminations per month, the Contractor shall be deemed to have met the timeliness percentage of the Eligibility Performance Incentive Standard so long as they had eighteen (18) or fewer Untimely Determinations and Untimely Redeterminations during that Reporting Period.
 - 4.2.2.1.2. If the Contractor processes a total of ten (10) or fewer LTSS Determinations and twenty (20) or fewer LTSS Redeterminations per Reporting Period, the Contractor shall be deemed to have met the LTSS timeliness percentage benchmark for the Eligibility Performance Incentive Standard so long as they had six (6) or fewer Untimely LTSS Determinations and Untimely LTSS Redeterminations during that Reporting Period.
 - 4.2.2.1.3. If the Contractor processes a total of eight (8) or fewer disenrollments during any given month, the Contractor shall be deemed to have met the Timely Disenrollment percentage benchmark for the Eligibility Performance Incentive Standard so long as they had at least sixty percent (60%) of disenrollments as Timely Disenrollments.
 - 4.2.2.1.4. There are no Small County or Sample Size Exceptions for backlogged Determinations and Redeterminations.
- 4.2.3. Exemptions for Unusual Circumstances
 - 4.2.3.1. The Contractor may request an exemption for unusual circumstances for failure to meet the Timeliness of Determinations and Redeterminations benchmark as described in section 4.2.1.1, failure to meet Backlogged Determinations and Redeterminations benchmark as described in section 4.2.1.2 or failure to meet the Timeliness of LTSS Determinations and Redeterminations benchmark as described in section 4.2.1.3.

- 4.2.3.1.1. The Contractor is not eligible to request an exemption for unusual circumstances for failure to meet the Timeliness of Case Maintenance and Disenrollment benchmark as described in section 4.2.1.4.
- 4.2.3.2. The exemption process for unusual circumstances is described in section 6, Exemptions.
- 4.2.4. BENCHMARK: Three (3) out of the following four (4): 95% timeliness average over each Reporting Period for determinations and redeterminations as described in section 4.2.1.1; backlogged determination and redetermination averages below limit based on county size over each Reporting Period as described in section 4.2.1.2.; 95% timeliness average over each Reporting Period for LTSS determinations and redeterminations as described in section 4.2.1.3.; eighty-five percent (85%) of disenrollments completed within fifteen (15) calendar days as described in section 4.2.1.4.
- 4.3. Exceptional Eligibility Performance Incentive Standard
 - 4.3.1. The Contractor may earn an Exceptional Eligibility Performance Incentive Payment for each Reporting Period in which the Contractor meets all four (4) of following benchmarks: Timeliness of Determinations and Redeterminations, Timeliness of LTSS Determinations and Redeterminations, Backlogged Determinations and Redeterminations and Timeliness of Case Maintenance and Disenrollment as found in section 4.2.
 - 4.3.2. BENCHMARK: Four (4) out of the following four (4): 95.00% timeliness average over each Reporting Period for determinations and redeterminations as described in section 4.2.1.1; backlogged determination and redetermination averages below limit based on county size over each Reporting Period as described in section 4.2.1.2.; 95.00% timeliness average over each Reporting Period for LTSS determinations and redeterminations as described in section 4.2.1.3.; eighty-five percent (85.00%) of disenrollments completed within fifteen (15) calendar days as described in section 4.2.1.4.
- 4.4. Training and Quality Performance Incentive Standard
 - 4.4.1. The Contractor may earn the Training and Quality Performance Incentive Payment for each Reporting Period if at least seventy five percent (75%) of Contractor CBMS users with the security profile to update and authorize Medical Assistance cases complete the required number of training hours as described in section 4.4 and attend one hundred percent (100%) of the scheduled Quarterly Quality Check Ins during the fiscal year. The Contractor's staff that are subject to the Training requirement is described in section 4.4.1.1.
 - 4.4.1.1. Number of Training Hours and Staff Subject to Training Hours Requirement
 - 4.4.1.1.1. The Contractor's CBMS users shall be responsible for six (6) hours of training in the contractual period if the Contractor's staff has the security profile to update and authorize Medical Assistance cases as described in section 4.4.1.2.
 - 4.4.1.1.2. Contractor CBMS users outside of each county's human/social services agency that are granted security profiles to update and authorize Medical Assistance cases are also subject to the six (6) hours of training requirements, including related requirements mentioned in section 4.4.
 - 4.4.1.1.3. Contractor CBMS users with security profile to update and authorize Medical Assistance cases are only responsible to complete the approved six (6) hours of trainings provided by the Department and SDC for the Contractor of their primary employment. If the Contractor's staff is secondarily employed by another county,

then that staff shall not be responsible to complete the training requirement for the secondary employment.

4.4.1.2. Approved and Allowable Trainings

4.4.1.2.1. The six (6) hours of training shall be completed from the following Approved Training List:

4.4.1.2.1.1. Building and/or Expanding Foundations for MAGI, Non-MAGI and Long Term Care

4.4.1.2.1.2. CBMS Medical Assistance-specific Build Trainings (every other month)

4.4.1.2.1.3. SDC-released Medical Assistance trainings (months alternating CBMS Build Trainings)

4.4.1.2.1.4. Other trainings identified by the Department and SDC, which will be listed on the SDC's website

4.4.1.2.1.5. Contractor-developed trainings that follow the requirements in section 4.4.1.2.5

4.4.1.2.2. Trainings from the Approved Training List shall only be trained by SDC trainers or an SDC-certified county trainer using SDC-approved materials.

4.4.1.2.3. External trainings that are not delivered by SDC-certified trainers shall not be eligible for the Approved Training List and will not count towards the Training and Quality Performance Incentive Standard.

4.4.1.2.4. Contractors are not allowed to modify, update, or add language to the existing SDC-approved materials trained by an SDC-certified county trainer without prior approval from the Department and SDC, following the established training modification guidelines outlined within the SDC's Certified Trainer policies and materials (i.e. Red, Yellow, Green Light).

4.4.1.2.5. Contractor-developed trainings are eligible to count towards the total number of training hours if the Contractor-developed training is approved by the SDC prior the training being offered and the training is delivered by an SDC-certified trainer. Contractor-developed trainings must be approved by the SDC prior to offering the training to staff to ensure the training meets the standards outlined in section 4.4.

4.4.1.2.6. Contractor-developed eligible trainings' content must be specific to the improvement of Medical Assistance programs' initiatives including, but not limited to: program accuracy, timeliness, knowledge, skills and ability.

4.4.1.3. Training Completion Timeframes and Previously Completed Trainings

4.4.1.3.1. The required amount of training can be completed during the First and Second Reporting Periods, if the required amount is met by the conclusion of the Second Reporting Period.

4.4.1.3.2. The Contractor's staff may re-take a previously completed course and be granted credit so long as the course was not originally taken within the current fiscal year and as long as the course is still on the Approved Training List for the current fiscal year.

4.4.1.3.2.1. Courses re-taken from a previous fiscal year shall be tracked per the requirements in section 4.4.1.4.2.

4.4.1.4. Quarterly Quality Check Ins

- 4.4.1.4.1. To address ongoing quality issues with Medicaid eligibility determinations and redeterminations, the Contractor shall attend one hundred percent (100%) of scheduled meetings between Department and Contractor quality assurance, policy and processing staff. These scheduled meetings will occur once every calendar quarter for the fiscal year.
- 4.4.1.4.2. The Contractor shall identify the appropriate staff to participate in the Quarterly Quality Check Ins and will provide contact information to the Department for those identified staff no later than July 15, 2020.
- 4.4.1.4.3. The Quarterly Quality Check Ins shall include a standardized agenda which includes the following:
 - 4.4.1.4.3.1. Overall state audit data review, such as data provided by the Office of State Auditor (OSA), Office of Inspector General (OIG), Medicaid Eligibility Quality Control (MEQC) or Payment Error Rate Measurement (PERM), internal reviewers or other auditors
 - 4.4.1.4.3.2. Review of county-specific quality data, if available
 - 4.4.1.4.3.3. Review of performance data, metrics and dashboards, if available
 - 4.4.1.4.3.4. Review of Help Desk tickets submitted to identify training and/or process issues, if available
 - 4.4.1.4.3.5. Review of policy clarification requested from the Medicaid Eligibility Inbox, if available
 - 4.4.1.4.3.6. Discussion and review of the Contractor's Quality Assurance (QA) program, if one exists. If not, the Department may provide recommendations to implement an adequate QA program and processes
 - 4.4.1.4.3.7. Feedback Session that is open and encourages the Contractor to provide feedback on challenges and ongoing issues while providing solution-focused contributions to the Department
- 4.4.1.4.4. The Quarterly Quality Check Ins will be documented through a shared document between the Contractor and the Department. This document will also track attendance and action items to complete to ensure compliance with the Quarterly Quality Check In requirements.
- 4.4.1.5. Determining Compliance with the Training and Quality Performance Incentive Standard
 - 4.4.1.5.1. The Contractor shall log all eligible training hours in the Department's Learning Management System (LMS). Only training hours logged in the LMS system will count towards the Training and Quality Performance Incentive Standard.
 - 4.4.1.5.1.1. After a Contractor-developed training has been approved by the SDC, the Contractor will follow the instructions from the SDC on how to appropriately add the approved course to the LMS and ensure the training hours count towards the Training and Quality Performance Incentive Standard.
 - 4.4.1.5.2. Trainings and courses re-taken shall be added into the LMS by selecting the "Request" feature (in lieu of "Launch") when registering for those courses. The record of completion reflecting the current date/time of the re-taken training or course will be reflected in the LMS.

- 4.4.1.5.2.1. If a course has not yet been completed in the LMS, then the Contractor's staff shall register for the course through the standard course registration process and not request approval via the process described in section 4.4.1.4.2.
- 4.4.1.5.3. To determine compliance with the required number of training hours, the Department will pull data from CBMS on users with security profiles listed in section 4.4.1.1. A cross-comparison with the security profiles data pull from CBMS and LMS completion reports will determine if the Contractor complied with the seventy five percent (75%) requirement for the Training and Quality Performance Incentive Standard.
- 4.4.1.5.4. To determine compliance with the required Quarterly Quality Check Ins, the Department will compile data on each Contractor's attendance. Failure to attend any one or more of the Quarterly Quality Check Ins will result in the Contractor being ineligible for a Training and Quality Performance Incentive Payment.
- 4.4.1.5.5. To be eligible for a Training and Quality Performance Incentive Payment, the Contractor must meet requirements in both sections 4.4.1.5.3 and 4.4.1.5.4.
- 4.4.2. BENCHMARKS: 75% of county CBMS users with security profiles listed in section 4.4.1. and 4.4.1.1 complete six (6) hours of training from the Approved Training List within the contract period as described in section 4.4.1.2 and attend one hundred percent (100%) of the scheduled Quarterly Quality Check Ins within the fiscal year as described in section 4.4.1.4.
- 4.5. Cybersecurity Performance Incentive Standard
 - 4.5.1. The Contractor may earn one Cybersecurity Performance Incentive Payment for both Reporting Periods in which the Contractor submits the required deliverable(s) relating to cybersecurity standards and Remediation Plans for the Colorado Information Security Policies (CISP) as described in section 4.5. The Department will provide additional guidance through the HCPF Memo Series, which can be found on the [County Administration](#) website.
 - 4.5.2. Fiscal Year Deliverable
 - 4.5.2.1. No later than the semi-annual reporting due date for the Second Reporting Period, the Contractor shall review whether its IT systems and other data privacy and protection safeguards comply with the CISPs identified by the Department as a priority. If the Contractor is not in compliance with those CISPs, the Contractor shall create and submit a Remediation Plan. The Remediation Plan will address areas of non-compliance and set a timeline to gain compliance.
 - 4.5.2.1.1. In instances where the Contractor's ITSP is OIT, OIT shall be responsible for CISP compliance only for those CISPs which OIT manages on behalf of the Contractor.
 - 4.5.2.1.1.1. The Contractor shall not be responsible for compliance with the CISPs for any policies which are the responsibility of OIT or the State.
 - 4.5.2.1.2. Full compliance with the CISPs does not need to be met by the semi-annual due date for the Second Reporting Period; rather, the Contractor, through the Remediation Plan, shall create a reasonable timeframe for which it would gain CISP compliance, considering workload, funding and other factors.
 - 4.5.3. DELIVERABLE: Completed Remediation Plan submitted no later than the semi-annual due date for the Second Reporting Period.

4.6. Continuous Eligibility Performance Incentive Standard

4.6.1. The Contractor may earn a Continuous Eligibility Performance Incentive Payment for the fiscal year in which the Contractor meets its specified benchmarks relating to the percentage of Medical Assistance members who have a redetermination of eligibility within ninety (90) calendar days of the end of the COVID-19 public health emergency as described in section 4.6.

4.6.1.1. Notification of end of continuous eligibility and COVID-19 public health emergency

4.6.1.1.1. Upon notification from the federal government that the continuous eligibility requirement for Medical Assistance members has ended, the Contractor will be notified through the HCPF Memo Series. The communication will include the starting date of the ninety (90) calendar day period to redetermine eligibility for those members impacted by the continuous eligibility requirement.

4.6.1.2. Percentages of Medical Assistance members with a required redetermination of eligibility

4.6.1.2.1. The Contractor shall redetermine eligibility within ninety (90) calendar days for at least ninety percent (90.00%) of Health First Colorado and CHP+ members that require a redetermination due to the end of the COVID-19 public health emergency.

4.6.1.2.2. The Contractor shall redetermine eligibility within ninety (90) calendar days for at least ninety percent (90.00%) of Long Term Services and Supports members that require a redetermination due to the end of the COVID-19 public health emergency.

4.6.1.3. Members who require a redetermination of eligibility

4.6.1.3.1. The Department will work with the CBMS contractor to redetermine eligibility for those members who have the necessary information at the end of the COVID-19 public health emergency. For those members who do not have the necessary information to redetermine eligibility, the Contractor will be responsible for ensuring the timely completion of eligibility redetermination within ninety (90) calendar days of the end of COVID-19 public health emergency.

4.6.1.4. Determining Compliance with the Continuous Eligibility benchmarks

4.6.1.4.1. The Department will total the number of Health First Colorado and CHP+ members that the Contractor completed a redetermination of eligibility within ninety (90) calendar days of the end of the COVID-19 public health emergency and divide that by the total number of all Health First Colorado and CHP+ members that required a redetermination of eligibility due to COVID-19 public health emergency in the Contractor's county.

4.6.1.4.2. The Department will total the number of LTSS members that the Contractor completed a redetermination of eligibility within ninety (90) calendar days of the end of the COVID-19 public health emergency and divide that by the total number of all LTSS members that required a redetermination of eligibility due to COVID-19 public health emergency in the Contractor's county.

4.6.1.4.3. To earn a Continuous Eligibility Performance Incentive Payment, the Contractor shall meet both the benchmarks described in section 4.6.1.2.

4.6.1.4.4. The Department will utilize a data pull from CBMS to determine compliance with the benchmarks of the Continuous Eligibility Performance Incentive Standard.

- 4.6.2. BENCHMARKS: Redetermination benchmarks for ninety percent (90.00%) of Health First Colorado, CHP+ and LTSS members who require a redetermination of eligibility due to the end of the COVID-19 public health emergency as described in section 4.6.

5. SEMI-ANNUAL REPORTING

- 5.1.1. The Contractor shall submit documentation to the Department to verify the Contractor's compliance with each Performance Incentive Standard and will submit such documentation on a semi-annual basis. The Contractor must submit documentation to HCPFCountyRelations@state.co.us, unless otherwise specified through the HCPF Memo Series.
- 5.1.1.1. For the First Reporting Period, the Contractor will submit the following documentation:
- 5.1.1.1.1. Any Eligibility Performance Incentive Standard exemption forms for the Reporting Period, if the Contractor failed to meet specified benchmarks. The Contractor submits the form upon the Department's request.
- 5.1.1.1.2. DUE DATE: January 5, 2021
- 5.1.1.2. For the Second Reporting Period, the Contractor will submit the following documentation:
- 5.1.1.2.1. Any Eligibility Performance Incentive Standard exemption forms for the Reporting Period, if the Contractor failed to meet specified benchmarks. The Contractor submits the form upon the Department's request.
- 5.1.1.2.2. Any Cybersecurity Performance Incentive Standard Remediation Plans or other documents listed as deliverables under this agreement or specified through the HCPF Memo Series.
- 5.1.1.2.3. DUE DATE: July 5, 2021

6. EXEMPTIONS

- 6.1. Exemptions for Unusual Circumstances for the Eligibility Performance Incentive Standard and the Exceptional Eligibility Performance Incentive Standard
- 6.1.1. If a Determination or Redetermination is delayed for unusual circumstances as defined under 10 C.C.R. 2505-8.100.3.D (d), the Contractor is eligible to submit an exemption form.
- 6.1.1.1. The Department will not include any Untimely Determinations and Untimely Redeterminations in its calculation of the Eligibility Performance Incentive Standard if the Department has approved that Untimely Determination and Untimely Redetermination as being untimely because of unusual circumstances as specified in section 6.1.1.
- 6.1.1.2. The Contractor shall be responsible for submitting one (1) exemption form that details each of the cases for which the Contractor is requesting an exemption.
- 6.1.1.2.1. The Contractor cannot request exemptions for unusual circumstances based on staff vacancies and trainings, personnel or other related issues.
- 6.1.2. The Department may approve or reject any request for Untimely Determination and Untimely Redetermination exemptions and may limit the total number of exempted Untimely Determinations and Untimely Redeterminations for the Eligibility Performance Incentive Standard.

- 6.1.2.1. The Department will deny exemption requests that do not meet timeliness definition set forth in 10 C.C.R. 2505-8.100.3.D (d) and section 1.1 due to the fault of the Contractor and/or any exemption requests based on the following:
 - 6.1.2.1.1. Failure of the Contractor to timely act on a Determination or Redetermination which resulted in a failure to meet the timeliness requirements in Sections 1.1 and 1.1.
 - 6.1.2.1.2. Failure of the Contractor to act on member verification that was submitted timely which was requested for a Determination or Redetermination.
 - 6.1.2.1.3. Failure of the Contractor to manually authorize a Determination or Redetermination with a mass update exception.
 - 6.1.2.1.4. Failure of the Contractor to manually authorize a Redetermination when the auto re-enrollment or Ex Parte processes were not successful.
 - 6.1.2.1.5. Failure of the Contractor to pull all applicable COGNOS reports for the purposes of fulfilling Exhibit A, Statement of Work.
- 6.1.2.2. The reasons for denial of an exemption as stated in section 6 are not all-inclusive and the Department reserves the right to deny any exemption for reasons not stated in section 6.
 - 6.1.2.2.1. Prior to denying an exemption for reasons beyond those stated in section 6, the Department may, at its discretion, request further information from the Contractor to determine whether the request for exemption meets the exemption standards as stated in section 6, Exemptions.
- 6.1.2.3. The Department may approve or reject any request for exemption due to unusual circumstances and may limit the total number of exemption requests.
- 6.2. Exemptions for Unusual Circumstances for Performance Incentive Standards other than the Eligibility Performance Incentive Standard
 - 6.2.1. Exemptions for unusual circumstances will not be considered for any Performance Incentive Standard listed under section 6.2.1.
 - 6.2.1.1. Training Performance Incentive Standard
 - 6.2.1.2. Cybersecurity Performance Incentive Standard
 - 6.2.1.3. Continuous Eligibility Performance Incentive Standard
 - 6.2.2. The Contractor's performance and compliance with the Performance Incentive Standards listed under section 6.2.1 will be deemed final, as determined by the Department, and Performance Incentive Payments made without the opportunity to submit an exemption for unusual circumstances.

7. NOTIFICATIONS

- 7.1. After each Reporting Period, the Contractor will be provided a Status Report that details which Performance Incentive Standards were met.
 - 7.1.1. The Contractor's Reporting Period Status Report will only detail which Performance Incentive Standards were met for the Reporting Period in question. Funding amounts will not be provided until the conclusion of the fiscal year.

- 7.1.2. If the Contractor has more than one Reporting Period in the fiscal year to meet any Performance Incentive Standards, the Reporting Period Status Report will not include the Contractor's performance in those Performance Incentive Standards.
- 7.2. After the conclusion of the fiscal year, the Department will provide the Contractor a final Status Report that details which Performance Incentive Standards were met and how much Performance Incentive Payments were earned by the Contractor.
 - 7.2.1. The final Status Report cannot be disputed; if the Contractor disagreed with the Department's determination of compliance with any Performance Incentive Standard, the Contractor must have disputed that result based on the Reporting Period Status Report.
- 7.3. Each Reporting Period Status Report and the final Status Report will be sent to the county human/social services director and will act as the official notification of the Contractor's compliance with the Performance Incentives Standards.
- 7.4. Status Reports for each Reporting Period will be sent within ten (10) calendar days after the Semi-Annual Reporting due date for each Reporting Period as found in Section 5, Semi-Annual Reporting. The date on which the Status Report for each Reporting Period is sent to the Contractor will be considered the Status Report Date.
 - 7.4.1. If unusual circumstances have delayed the Contractor's Reporting Period or final Status Reports, the Department will inform the Contractor of the delay and an anticipated date of resolution.
- 7.5. The final Status Report will be sent upon the Department's determination of final Performance Incentive Payment amounts.
- 7.6. The Contractor will have the opportunity to dispute the Status Report results as defined in section 8, Dispute Resolution.

8. DISPUTE RESOLUTION

- 8.1. Opportunity and Timeframe for Dispute Resolution
 - 8.1.1. In the event the Contractor disagrees with the findings of the official notification as found in section 7, Notifications, the Contractor will have the opportunity to dispute the Reporting Period Status Report for the Reporting Period in question.
 - 8.1.1.1.1. The final Status Report cannot be disputed per section 7.2.1.
 - 8.1.1.2. The Contractor will have ten (10) calendar days from the Status Report Date to review each Reporting Period Status Report and dispute the results.
 - 8.1.1.3. If the Contractor fails to dispute the Reporting Period Status Report within ten (10) calendar days from the Status Report Date, the Status Report results will be deemed final. No further disputes will be allowed, and compensation will be made per section 9 based on the results of the non-disputed Status Report.
- 8.2. Allowable Disputes
 - 8.2.1. The Contractor will be allowed to dispute the results of the Status Report based on the following reasons:
 - 8.2.1.1. The Contractor submitted documentation that was required for a Performance Incentive Standard, so long as the Contractor has proof that the required documentation was submitted on or before the contractually-required due date.

- 8.2.1.2. The Contractor requests a re-review of the Contractor's submitted documentation that was used to determine compliance with any Performance Incentive Standard.
- 8.2.1.3. The Contractor has available data, such as systems reports or other tracking methodologies, that conflicts with the Department's available data that will be utilized to determine compliance with a Performance Incentive Standard.
 - 8.2.1.3.1. The Contractor will be responsible for providing all necessary and relevant data available to the Department in order to determine if the Contractor's data actually conflicts with the Department's data.
 - 8.2.1.3.2. The Department will make the final determination when a conflict of data occurs and will make Performance Incentive Standard Payments based on its final determination.
- 8.2.2. The Department reserves the right to add additional allowable dispute reasons throughout the fiscal year based on additional information made available from the Department and/or Contractor. These additional allowable dispute reasons will be considered on a case-by-case basis, and the Department's determination of additional allowable dispute reasons are final and not subject to the Dispute Resolution process as outlined in section 8.

8.3. Nonallowable Disputes

- 8.3.1. The Contractor will not be allowed to dispute the results of the Status Report based on the following reasons:
 - 8.3.1.1. The Contractor failed to meet contractually-specified requirements relating to the content of submission of deliverables and the timely submission of deliverables.
 - 8.3.1.2. The Contractor failed to meet contractually-specified requirements relating to performance benchmarks of any Performance Incentive Standard.
 - 8.3.1.3. The Contractor's failure to review and utilize County Incentives Program documentation, including policy, informational, and operational guidance issued through the HCPF Memo Series, that resulted in the Contractor failing to meet performance benchmarks and deliverables relating to any Performance Incentive Standard.
 - 8.3.1.4. The Department's final determination of the Contractor's exemption request(s) for the Eligibility Performance Incentive Standard.
- 8.3.2. The Department reserves the right to deny a Contractor's dispute based on any reason not included under section 8.3.1. The Department's determination is final and is not subject to dispute or appeal.

9. COMPENSATION

9.1. Compensation

9.1.1. Performance Incentive Payment

- 9.1.1.1. The Department shall pay the Contractor, after the end of the fiscal year in which the work was performed, a Performance Incentive Payment for each Performance Incentive Standard it meets during the applicable Reporting Period as follows:
 - 9.1.1.1.1. The Department shall pay the Contractor an Eligibility Performance Incentive Payment and an Exceptional Eligibility Performance Incentive Payment, if applicable, as shown in Exhibit B for each Reporting Period that the Contractor meets the requirements for that Performance Incentive Standard.

- 9.1.1.1.2. The Department shall pay the Contractor a Training and Quality Performance Incentive Payment as shown in Exhibit B for each Reporting Period that the Contractor meets the requirements for that Performance Incentive Standard.
- 9.1.1.1.3. The Department shall pay the Contractor a Cybersecurity Performance Incentive Payment as shown in Exhibit B for each Reporting Period that the Contractor meets the requirements for that Performance Incentive Standard.
- 9.1.1.1.4. The Department shall pay the Contractor a Continuous Eligibility Performance Incentive Payment as shown in Exhibit B for each Reporting Period that the Contractor meets the requirements for that Performance Incentive Standard.
- 9.1.2. Remaining Funds Incentive Pool Payment
 - 9.1.2.1. The Department will create a Remaining Funds Incentive Pool each SFY.
 - 9.1.2.1.1. The Remaining Funds Incentive Pool shall include the following:
 - 9.1.2.1.1.1. The total amount of all base Performance Incentive Payments allocated to any Contractor that selected to not participate in the Performance Incentive Standards Program for that SFY.
 - 9.1.2.1.1.2. Each of the base Performance Incentive Payments from the Training and Quality Performance Incentive Standard, the Cybersecurity Performance Incentive Standard and the Continuous Eligibility Performance Incentive Standard that were not earned by the Contractor during a Reporting Period in that SFY.
 - 9.1.2.1.1.2.1. The Contractor shall be eligible for Remaining Funds Incentive Pool payments for the Eligibility Performance Incentive Standard only if the Contractor was in compliance with the Exceptional Eligibility Performance Incentive Standard.
 - 9.1.2.1.2. If the Remaining Funds Incentive Pool is zero dollars (\$0.00) for any SFY, the Contractor shall not receive a Remaining Funds Incentive Pool Payment for that SFY.
 - 9.1.2.2. The Remaining Funds Incentive Pool will be paid as follows:
 - 9.1.2.2.1. The Contractor shall be eligible for payment from the Remaining Funds Incentive Pool based on the dollar amount of Incentives met during that SFY.
 - 9.1.2.2.2. Based on the proportion of total Incentive funds that the Contractor is eligible to be paid in each SFY, the Contractor shall receive the same proportion of funds from the Remaining Funds Incentive Pool.
 - 9.1.2.2.3. The Contractor's payment of funds from the Remaining Funds Incentive Pool shall never exceed the county's share of Medicaid expenditure, as specified in Section 2, County Determinations.
- 9.2. Payment Procedures
 - 9.2.1. The Contractor shall receive Performance Incentive Payments for each Reporting Period within ninety days (90) days following the end of the fiscal year in which the Performance Incentive Standards were met. This allocation will reflect the maximum the Contractor can earn for each Performance Incentive Standard per Reporting Period.

- 9.2.1.1. If the Contractor's county administration line item is over-expended during the county administration closeout process, Settlement Accounting and the Department may utilize the Contractor's earned Performance Incentive Payments during the closeout process.
- 9.2.2. Actual Performance Incentive Payment maximums are dependent on the Contractor's share of Medicaid county administration expenditure. In no event shall the Contractor be paid more than the Contractor's county share of Medicaid county administration expenditure in any Reporting Period or fiscal year.
- 9.2.3. The Department may add any unearned funds from the First Reporting Period into the Second Reporting Period allocation for any SFY.
- 9.2.3.1. The Contractor shall be paid the Performance Incentive Payments through the County Financial Management System (CFMS).
- 9.2.4. The Department may use any unearned Second Reporting Period Performance Incentive Payments during the county administration close out process.

EXHIBIT B, RATES

SFY 2020-21 Incentives Payment Table

Incentive Payment Name	% of Funding	Payment Amount
Eligibility Performance Incentive Payment	15%	\$2,776.45
Exceptional Eligibility Performance Incentive Payment	5%	\$925.48
Continuous Eligibility Performance Incentive Payment	20%	\$3,701.93
Training and Quality Performance Incentive Payment	30%	\$5,552.90
Cybersecurity Performance Incentive Payment	30%	\$5,552.90
Total Maximum Available for all Performance Incentive Payments		\$18,509.67

EXHIBIT C, SMALL, MEDIUM AND LARGE COUNTY LIST

The below categorizes counties as small, medium and large for purposes of qualification of exemptions for timeliness and/or backlog incentives.

Small

Archuleta	Grand	Phillips
Baca	Gunnison	Pitkin
Bent	Hinsdale	Rio Blanco
Cheyenne	Jackson	Routt
Clear Creek	Kiowa	San Juan
Costilla	Kit Carson	San Miguel
Crowley	Lake	Sedgwick
Custer	Lincoln	Summit
Dolores	Mineral	Washington
Elbert	Ouray	Yuma
Gilpin	Park	

Medium

Alamosa	Garfield	Morgan
Broomfield	Huerfano	Otero
Chaffee	La Plata	Prowers
Conejos	Las Animas	Rio Grande
Delta	Logan	Saguache
Douglas	Moffat	Teller
Eagle	Montezuma	
Fremont	Montrose	

Large

Adams
Arapahoe
Boulder
Denver
El Paso
Jefferson
Larimer
Mesa
Pueblo
Weld

Exhibit D, Sample Option Letter

State Agency Insert Department's or IHE's Full Legal Name	Option Letter Number Insert the Option Number (e.g. "1" for the first option)
Contractor Insert Contractor's Full Legal Name	Original Contract Number Insert CMS number or Other Contract Number of the Original Contract
Current Contract Maximum Amount Initial Term State Fiscal Year 20xx \$0.00	Option Contract Number Insert CMS number or Other Contract Number of this Option
Extension Terms State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00	Contract Performance Beginning Date Month Day, Year
Total for All State Fiscal Years \$0.00	Current Contract Expiration Date Month Day, Year

1. OPTIONS:

- A. Option to extend for an Extension Term
- B. Option to change the quantity of Goods under the Contract
- C. Option to change the quantity of Services under the Contract
- D. Option to modify Contract rates
- E. Option to initiate next phase of the Contract

2. REQUIRED PROVISIONS:

- A. **For use with Option 1(A):** In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option for an additional term, beginning Insert start date and ending on the current contract expiration date shown above, at the rates stated in the Original Contract, as amended.
- B. **For use with Options 1(B and C):** In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to Increase/Decrease the quantity of the Goods/Services or both at the rates stated in the Original Contract, as amended.
- C. **For use with Option 1(D):** In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to modify the Contract rates specified in Exhibit/Section Number/Letter. The Contract rates attached to this Option Letter replace the rates in the Original Contract as of the Option Effective Date of this Option Letter.
- D. **For use with Option 1(E):** In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to initiate Phase indicate which Phase: 2, 3, 4, etc, which shall begin on Insert start date and end on Insert ending date at the cost/price specified in Section Number.
- E. **For use with all Options that modify the Contract Maximum Amount:** The Contract Maximum Amount table on the Contract's Signature and Cover Page is hereby deleted and replaced with the Current Contract Maximum Amount table shown above.

3. OPTION EFFECTIVE DATE:

- A. The effective date of this Option Letter is upon approval of the State Controller or _____, whichever is later.

<p align="center">STATE OF COLORADO Jared S. Polis, Governor INSERT-Name of Agency or IHE INSERT-Name & Title of Head of Agency or IHE</p> <p>_____ By: Name & Title of Person Signing for Agency or IHE</p> <p>Date: _____</p>	<p align="center">In accordance with §24-30-202, C.R.S., this Option is not valid until signed and dated below by the State Controller or an authorized delegate.</p> <p align="center">STATE CONTROLLER Robert Jaros, CPA, MBA, JD</p> <p>By: _____ Name of Agency or IHE Delegate-Please delete if contract will be routed to OSC for approval</p> <p align="center">Option Effective Date: _____</p>
--	---

Contract Number	
P&C Specialist	

Executive Director Contract Summary

Program Contact	Joshua Montoya	Phone Ext	303-866-2403
ELT Member	Rachel Reiter	Type of Procurement	Contract
Contractor Name	County departments of human/social services		
Summary of Services Provided	<p>Through this Contract, county departments of human/social services are held accountable through performance-based benchmarks and deliverable:</p> <ul style="list-style-type: none"> • Eligibility Performance: timeliness of determinations and redeterminations, timeliness of LTSS determinations and redeterminations, backlogged determinations and redeterminations, timeliness of case maintenance and disenrollment; • Training and Quality: minimum amount of training hours, including audit trainings, and quality data review meetings; • Cybersecurity: Remediation Plans for the Colorado Information Security Policies; • Continuous Eligibility: ensuring 90% of cases requiring redetermination or documentation completed within 90 calendar days of end of COVID public health emergency 		
Total Contract Amount (Include all SFYs)	\$5,744,717.00 (split across all 64 counties)		
For Amendments and Option Letters Only			
Modification Amount (the amount being added to the Contract in this modification)			
Key Modifications (What is changing in this modification)			

(/)

Home HCPF-Home (/Pages/Home.aspx) / eClearance

eClearance Documents (https://cohcpf.sharepoint.com/eClearance/eClearanceDocuments/Updated - FY 20-21 New Contract - Intergovernmental Agreement - County Incentives Program)

Document Set Properties

Instructions

1. Open and review documents - use Ctrl + click to open each document
2. Click on "Edit Properties" on the left side of this page to approve or not
3. Save

Updated - FY 20-21 New Contract - Intergovernmental Agreement - County Incentives Program

The purpose of this Contract is to create performance-based benchmarks and deliverables for county departments of human/social services to achieve certain performance standards related to County Administration, Medical Assistance Eligibility and cooperation with other Medical Assistance-related entities.

ClearanceType Contracts (Program Approvals After P&C R (https://cohcpf.sharepoint.com/eClearance/PageType=4&ListId={58d5a54a-ff6d-49985cf991a436ec}&ID=15&RootFolder=*))

Originating Division Policy Communications and Administrator

Primary Contact Mulatu, Rahem (/eClearance/_layouts/15/u

eClearance Status Complete

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Workflow History

Title	Activity	Con
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70296)	Sent to 1: Montoya, Joshua	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70372)	Approved	Few edit Gre
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70373)	Sent to 2: Geduldig, Sarah	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70402)	Approved	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70403)	Sent to 3: Reiter, Rachel	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70797)	Approved	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70798)	Sent to 4: Massey, Tom	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70972)	Approved	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70973)	Sent to 5: Severn, Nichola...	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=71026)	Approved	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceapprovalsWorkflow Log/DispForm.aspx?ID=71027)	All complete	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceApproverWorkflow Log/DispForm.aspx?ID=71131)	Sent to 6: Bimestefer, Kim	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=71284)	Approved	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceapprovalsWorkflow Log/DispForm.aspx?ID=71285)	All complete	

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HCPF 20-21 Contract Checklist (6-4-2020) (/eClearance/eClearanceDocuments/Updated - FY 20-21 New Contract - Intergovernmental Agreement - County Incentives Program/HCPF 20-21 Contract Checklist (6-4-2020).docx)	Mulatu, Rahem (/eClearance/_layouts/15/userdisp.aspx?ID=1754)	
County Incentives Intergovernmental Agreement - Final (6-4-2020) (/eClearance/eClearanceDocuments/Updated - FY 20-21 New Contract - Intergovernmental Agreement - County Incentives Program/County Incentives Intergovernmental Agreement - Final (6-4-2020).docx)	Mulatu, Rahem (/eClearance/_layouts/15/userdisp.aspx?ID=1754)	
Executive Director Contract Summary (/eClearance/eClearanceDocuments/Updated - FY 20-21 New Contract - Intergovernmental Agreement - County Incentives Program/Executive Director Contract Summary.docx)	Mulatu, Rahem (/eClearance/_layouts/15/userdisp.aspx?ID=1754)	

DEPARTMENT VALUES

Person-Centeredness • Accountability • Continuous Improvement • Employee Engagement • Integrity • Transparency

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Financial Report Ending 8/31/2024

Action Requested: Discussion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Dept of Human Services Financial Stmts

Fiscal Impact:

Submitted by: Lupita Halligan

Submitter's Email Address: lhalligan@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 10/10/2024

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: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5

Agenda Date: 10/15/2024



Gunnison/Hinsdale DHS Financial Report
for the Period Ending 08/31/2024

<i>Expense</i>	YTD Expense <i>Gunnison</i>	YTD Expense <i>Hinsdale</i>	<i>Total</i>	Estimate of Gunnison County Only \$\$
155 HB 1451	38,759.38	-	38,759.38	-
340 Colorado Works (TANF)	208,123.80	15,292.05	223,415.85	41,624.76
340 Child Care	175,239.98	29,049.26	204,289.24	35,048.00
350 County Admin	510,340.71	2,238.97	512,579.68	102,068.14
350 Adult Protective Services	56,234.40	-	56,234.40	11,246.88
360 Child Welfare	703,413.53	25,606.61	729,020.14	140,682.71
360 Core Services	73,617.95	20,287.52	93,905.47	14,723.59
365 Child Support Enforcement	82,573.76	943.53	83,517.29	28,075.08
380 LEAP	96,266.85	6,548.97	102,815.82	-
380 Aid to Needy Disabled	20,028.83	-	20,028.83	4,005.77
380 Old Age Pension	105,701.43	438.00	106,139.43	-
380 Food Assistance	1,670,067.09	34,719.48	1,704,786.57	-
380 Grants	45,016.40	-	45,016.40	-
	<u>3,785,384.11</u>	<u>135,124.39</u>	<u>3,920,508.50</u>	<u>377,474.92</u>

Signatures

Director, Gunnison/Hinsdale DHS

Chair, Gunnison/Hinsdale Board Human Services



Gunnison/Hinsdale DHS Financial Report
for the Period Ending 08/31/2024

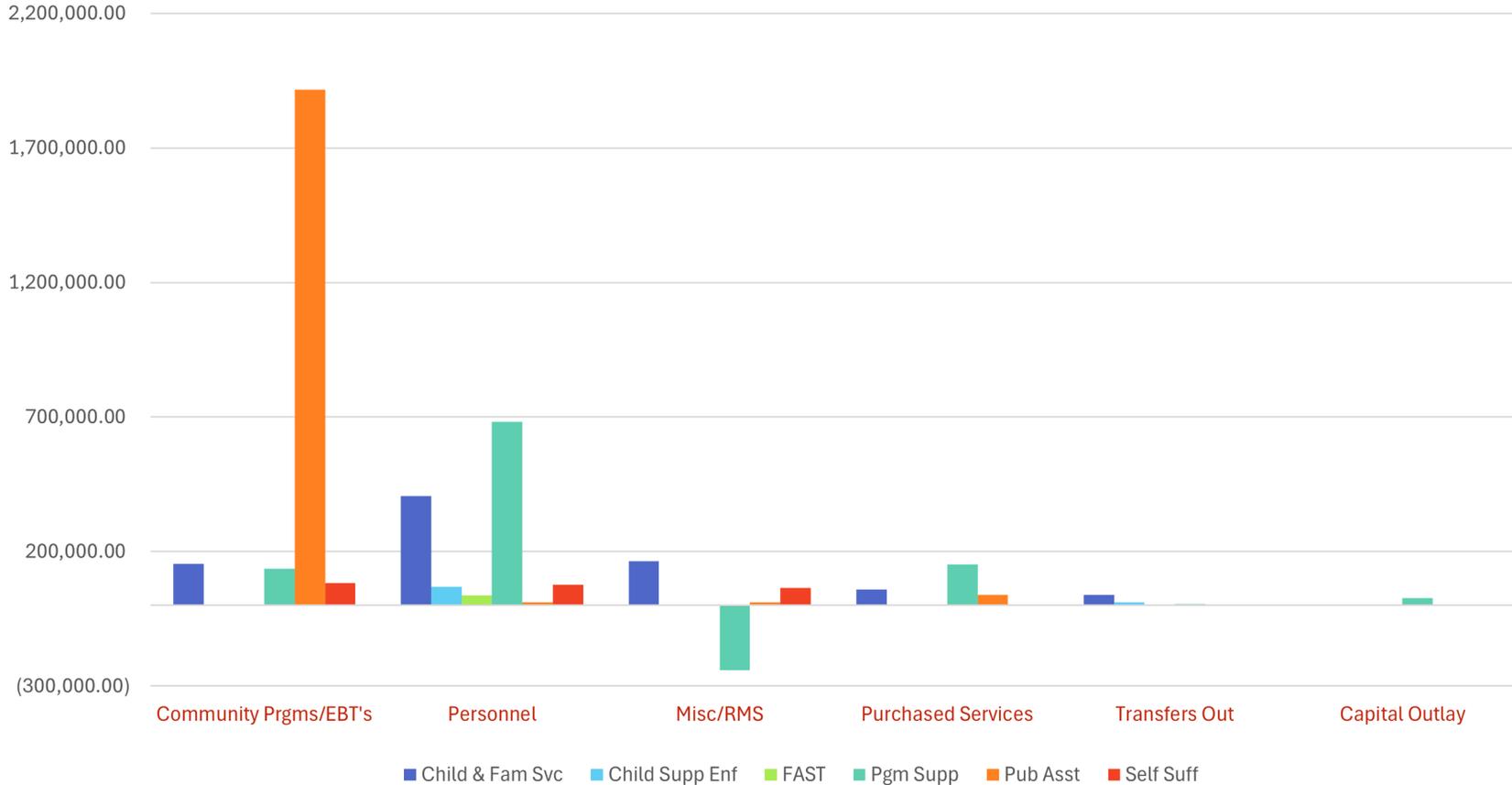
Expense	Aid to Needy Disabled Gunnison	Aid to Needy Disabled Hinsdale	Child Care Gunnison	Child Care Hinsdale	Child Supp Enforcement Gunnison	Child Supp Enforcement Hinsdale	Child Welfare Gunnison	Child Welfare Hinsdale	CO Works Gunnison	CO Works Hinsdale	CORE Services Gunnison	CORE Services Hinsdale	County Admin APS Gunnison	County Admin APS Hinsdale	County Admin Gunnison	County Admin Hinsdale	Food Assistance Benefits Gunnison	Food Assistance Benefits Hinsdale	HB 1451 Gunnison	LEAP Gunnison	LEAP Hinsdale	Old Age Pension Gunnison	Old Age Pension Hinsdale	Public Assistance Gunnison	Grand Total	
Salaries-Dept Head/Supervisor					51,537.86	520.58	224,880.70	17,343.45	47,652.00	11,913.00	57,201.68	15,785.44	7,311.02	373,877.30					10,729.07		4,838.97			1,476.80	62,500.00	
Salaries-Full Time																									820,228.90	
Salaries-Part Time			24,942.92	7,589.98									21,687.61	36,453.88					20,836.69	4,838.97				4,336.96	120,687.01	
Overtime														15,566.12		1,644.51									17,210.63	
Payroll Tax -FICA			1,827.22	533.95	3,684.98	37.22	16,369.29	1,224.11	3,633.82	909.61	4,160.69	1,150.54	2,143.57	36,835.90		112.80			2,403.02	370.38				440.28	75,837.38	
Health Insurance			1,046.12	607.33	9,772.05	98.66	27,345.39	2,377.60	6,189.39	1,519.87	6,675.22	1,874.41	2,021.86	46,836.49					867.67						183.17	107,415.23
Life Insurance Benefit			49.03	18.34	140.92	1.42	562.73	43.32	92.41	22.66	156.99	42.29	28.10	1,483.80					66.97	6.63					4.46	2,720.07
Retirement			910.42	325.34	2,495.86	220.28	12,408.88	959.44	2,758.21	679.58	3,265.19	885.90	1,116.96	24,314.85					927.24	84.42					88.38	51,440.95
Unemployment Insurance			516.27	164.38	1,060.99	10.72	4,542.17	350.85	817.52	200.30	1,128.77	310.68	129.21	8,616.46					640.53	63.04					35.69	18,589.58
Workman's Comp Insurance			55.21	13.97	44.24	0.42	2,883.13	219.39	35.31	8.71	783.17	218.79	33.68	435.66					27.47	9.24					6.40	4,774.79
Employee Assistance Premium			29.46	7.65	32.19	0.32	136.62	9.89	36.09	8.87	31.80	9.09	37.50	318.27					27.11	19.01					12.88	716.75
LifeLock Benefit			13.30	7.70	137.26	1.35	157.53	13.98	120.36	29.45	34.44	10.38	21.53	328.85					7.55	3.79						687.47
Office Supplies							1,293.55						28.58	6,894.50							44.73					8,351.36
Operating Supplies							629.00							762.03												1,391.03
Postage					22.26		19.06							649.73												691.05
Photocopy														43.98					136.36							180.34
Telephone - Service							2,075.04							5,603.47												7,678.51
Telephone - Cell Phone							2,400.00						1,000.00	880.00												4,280.00
Internet														1,333.36												1,333.36
Travel - Transportation							624.29							54.52	628.01				410.60	72.25						1,789.67
Travel - Motor Pool							629.13							187.60						88.44						905.17
Travel - Meals							37.39							119.65												157.04
Travel - Lodging							103.39							783.99					360.38							1,247.76
Other Professional Services				20,000.00	457.00		51,151.58						1,271.89	748.09										38,431.38	112,059.94	
Meetings-Supplies														245.31												245.31
Meetings-Meals							618.36							2,366.00												2,984.36
Meetings-Registrations					199.00		83.08						600.00	615.00												1,497.08
Rental - Buildings and Land														64,176.00												64,176.00
Dispatch Fees														3,617.00												3,617.00
Administration Fees			13.05		423.35	2.55	4.35		60.88				8,137.33	481.66												9,123.17
Books & Subscriptions														84.99												84.99
Software Subscriptions					1,247.99									234.00												1,481.99
Advertising & Legal Notices							214.32							825.34						1,183.71						2,233.37
Printing & Publishing														547.73												547.73
Dues & Memberships							219.79						50.00	834.97												884.97
Schools & Training																										219.79
Auditing														3,857.38												3,857.38
Insurance & Bonds														13,877.55												13,877.55
Mapping Services														176.64												176.64
Computer Services														16,233.36					666.64							16,900.00
Equipment Usage														3,073.28												3,073.28
Electronic Benefits Transfers	20,028.83		126,214.62	2,077.00			154,054.35		81,973.18			180.00		8,816.18			1,670,067.09	34,719.48			89,570.68	6,548.97	94,150.42	438.00		2,288,838.80
Transfer to General Fund					11,227.81	50.01	38,087.39	768.20					1,586.87	4,657.64												56,377.92
Equipment														26,683.54												26,683.54
Random Moment (RMS) Expense			19,620.36	(2,296.38)			161,883.02	2,296.38	64,754.63				17,111.50	(274,920.52)									11,551.01			
Flex for Families																			563.64							563.64
Totals	20,028.83	-	175,239.98	29,049.26	82,573.76	943.53	703,413.53	25,606.61	208,123.80	15,292.05	73,617.95	20,287.52	56,234.40	510,340.71	2,238.97	1,670,067.09	34,719.48	38,759.38	96,266.85	6,548.97	105,701.43	438.00	45,016.40	3,920,508.50		

ALL																								
2024 YTD Actual	20,028.83	-	175,239.98	29,049.26	82,573.76	943.53	703,413.53	25,606.61	208,123.80	15,292.05	73,617.95	20,287.52	56,234.40	510,340.71	2,238.97	1,670,067.09	34,719.48	38,759.38	96,266.85	6,548.97	105,701.43	438.00	45,016.40	3,920,508.50
2024 Budget	20,000.00	800.00	327,081.00	46,544.00	160,101.00	3,376.00	1,002,721.00	61,990.00	309,403.00	27,202.00	201,718.00	30,033.00	114,535.00	811,194.48	1,400.00	2,500,000.00	25,000.00	90,000.00	200,000.00	15,000.00	118,000.00	2,000.00	61,500.00	6,129,596.48
% Used	100.14%	0.00%	53.58%	62.41%	51.58%	27.95%	70.15%	41.31%	67.27%	56.22%	36.50%	67.55%	49.10%	62.91%	159.93%	66.80%	138.88%	43.07%	48.13%	43.66%	89.58%	21.90%	73.20%	63.96%
Budget Variance	(28.83)	800.00	151,841.02	17,494.74	77,527.24	2,432.47	299,307.47	36,383.39	101,279.20	11,909.95	128,100.05	9,745.48	58,300.60	300,853.77	(838.97)	829,932.91	(9,719.48)	51,240.62	103,733.15	8,451.03	12,298.57	1,562.00	16,483.60	2,209,089.98

EBT ONLY																								
Electronic Benefits Transfers	20,028.83	-	126,214.62	2,077.00	-	-	154,054.35	-	81,973.18	-	-	180.00	-	8,816.18	-	1,670,067.09	34,719.48	-	89,570.68	6,548.97	94,150.42	438.00	-	2,288,838.80
2024 EBT Budget	16,000.00	640.00	228,728.00	11,877.00	-	-	105,950.00	3,200.00	116,811.00	6,000.00	25,000.00	-	-	-	-	2,500,000.00	25,000.00	-	200,000.00	15,000.00	100,000.00	2,000.00	-	3,354,206.00
% Used	125.18%	0.00%	55.67%	17.49%			145.40%	0.00%	70.18%	0.00%	0.72%					66.80%	138.88%		44.79%	43.66%	94.15%	21.90%		68%
Budget Variance	(4,028.83)	640.00	100,513.38	9,800.00	-	-	(48,104.35)	3,200.00	34,837.82	6,000.00	24,820.00	-</												

DHS Expenses

Period Ending 08/31/2024



AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Alcohol Beverage License #03-10559; Kebler Corner

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Kathy Simillion, County Clerk

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Liquor License renewal for Kebler Corner Liquors LLC

Fiscal Impact:

Submitted by: Kathy Simillion, County Clerk

Submitter's Email Address: ksimillion@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 10/2/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/2/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/4/2024

Consent Agenda Regular Agenda Worksession

Time Allotted: 0

Agenda Date: 10/15/2024



GUNNISON COUNTY

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

GUNNISON COUNTY

GUNNISON COUNTY CLERK

221 N. WISCONSIN STREET

GUNNISON, COLORADO 81230

LICENSE TYPE

ALCOHOL BEVERAGE LICENSE #03-10559

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

KEBLER CORNER LIQUORS LLC DBA KEBLER CORNER LIQUORS

30682 COUNTY ROAD 12 UNIT A

SOMERSET, COLORADO 81434

Fee \$100.00

Effective Dates: 10.02.2024 - 10.02.2025

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

Kathy Simillion 9-27-24

Gunnison County Clerk

Date

Board of County Commissioners Date

Kathy Simillion

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

DR 8402 (07/01/2012)

**STATE OF COLORADO
DEPARTMENT OF REVENUE**

LIQUOR ENFORCEMENT DIVISION

1707 Cole Blvd, Suite 300

Lakewood, CO 80401

**KEBLER CORNER LIQUORS LLC
dba KEBLER CORNER LIQUORS
30682 COUNTY ROAD 12 UNIT A
Somerset CO 81434**

ALCOHOL BEVERAGE LICENSE

Liquor License Number 03-10559	License Expires at Midnight October 02, 2025
License Type RETAIL LIQUOR STORE (COUNTY)	
Authorized Beverages MALT, VINOUS AND SPIRITUOUS LIQUOR	

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

In testimony whereof, I have hereunto set my hand. 9/26/2024 KWL

Michelle Stone-Principato

Michelle Stone-Principato, Division Director

Heidi Humphreys

Heidi Humphreys, Executive Director

DR 8400 (02/16/24)
COLORADO DEPARTMENT OF REVENUE
Liquor Enforcement Division
PO BOX 17087
Denver CO 80217-0087
(303) 205-2300

received
received
9-9-24
15

Submit to Local Licensing Authority

KEBLER CORNER
LIQUORS
30682 COUNTY ROAD 12
UNIT A
Somerset CO 81434

Fees Due	
Annual Renewal Application Fee (\$125 Effective July 1, 2023 - June 30, 2024 and \$250.00 for application received by LED on or after July 1st, 2024)	\$
Renewal Fee	437.50
Storage Permit \$100 X _____	\$
Sidewalk Service Area \$75.00	\$
Additional Optional Premise Hotel & Restaurant \$100 X _____	\$
Related Facility - Campus Liquor Complex \$160.00 per facility	\$
Amount Due/Paid	\$ 437.50

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

Retail Liquor License Renewal Application

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

Note that the Division will not accept cash.

- Paid by check
- Paid Online

Uploaded to MoveIt on Date

[Empty box for upload date]

Licensee Name

KEBLER CORNER LIQUORS LLC

Doing Business As Name (DBA)

KEBLER CORNER LIQUORS

Liquor License Number

03-10559

License Type

Retail Liquor Store (county)

Sales Tax License Number

34556329

Expiration Date

10/02/2024

Due Date

08/18/2024

Business Address

Street Address

30682 COUNTY ROAD 12 UNIT A

Phone Number

9704714485

City, State, ZIP Code

Somerset CO 81434

Mailing Address

Street Address

30682 COUNTY ROAD 12 UNIT A

City, State, ZIP Code

Somerset CO 81434

Email

emily@keblercorner.com

Operating Manager

Emily St Ruth

Date of Birth

6/8/77

1. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime?..... Yes No

If yes, attach a detailed explanation.

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

If yes, attach a detailed explanation.

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

If yes, attach a detailed explanation.

Affirmation & Consent

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

Type or Print Name of Applicant/Authorized Agent of Business

Emily W. St Ruth

Title

Owner

Signature

Emily W. St Ruth

Date (MM/DD/YY)

09/06/2024

Report & Approval of City or County Licensing Authority

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 44, Articles 4 and 3, C.R.S., and Liquor Rules.

Therefore this application is approved.

Local Licensing Authority For

Gunnison County

Title

County Clerk - Gunnison

Signature

Kathy Simillio

Attest

[Signature]

Date (MM/DD/YY)

9-9-2024

Name (Individual/Business)

Kebler Corner Liquors, LLC

Social Security Number/Tax Identification Number

82-5095453

Home Phone Number

970-929-5029

Business/Work Phone Number

970-929-5029

Street Address

30682 CR 12

City

Somerset

State ZIP Code

CO

81434

Printed name of person signing on behalf of the Applicant/Licensee

Emily W. St Ruth

Applicant/Licensee's Signature (Signature authorizing the disclosure of confidential tax information) Date Signed

Emily W. St Ruth

9/6/24

Privacy Act Statement

Providing your Social Security Number is voluntary and no right, benefit or privilege provided by law will be denied as a result of refusal to disclose it. § 7 of Privacy Act, 5 USCS § 552a (note).

Home Address

Street Address		Phone Number
30682 CR 12		970-929-5629
City	State	ZIP Code
Somerset	CO	81434

1. Do you have legal possession of the premises at the street address? Yes No

Are the premises owned or rented? Owned Rented*

*If rented, expiration date of lease

1. Are you renewing a storage permit, additional optional premises, sidewalk service area, or related facility? Yes No

If yes, please see the table in the upper right hand corner and include all fees due.

2. Are you renewing a takeout and/or delivery permit? Yes No

(Note: must hold a qualifying license type and be authorized for takeout and/or delivery license privileges)

If selecting 'Yes', an additional \$11.00 is required to renew the permit.

If so, which are you renewing? Delivery Takeout Both Takeout and Delivery

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

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

4. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? Yes No

If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested.

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Alcohol Beverage License #13-37843-000; N D Enterp

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Kathy Simillion, County Clerk

Term Begins:

Term Ends:

Grant Contract #:

Summary:

N D Enterprises Country Club LLC dba Crested Butte Country Club

Fiscal Impact:

Submitted by: Kathy Simillion, County Clerk

Submitter's Email Address: ksimillion@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 10/8/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/8/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/10/2024

Consent Agenda Regular Agenda Worksession

Time Allotted: 0

Agenda Date: 10/15/2024

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

DR 8402 (07/01/2012)

**STATE OF COLORADO
DEPARTMENT OF REVENUE**

**LIQUOR ENFORCEMENT DIVISION
1707 Cole Blvd, Suite 300
Lakewood, CO 80401**

**N D ENTERPRISES LLC
dba CRESTED BUTTE COUNTRY CLUB
385 COUNTRY CLUB DRIVE
Crested Butte CO 81224**

ALCOHOL BEVERAGE LICENSE

Liquor License Number 13-37843-0000	License Expires at Midnight January 14, 2026
License Type HOTEL & RESTAURANT / OPTIONAL (COUNTY)	
Authorized Beverages MALT, VINOUS AND SPIRITUOUS LIQUOR	

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

In testimony whereof, I have hereunto set my hand. 10/8/2024 JP

Michelle Stone-Principato

Michelle Stone-Principato, Division Director

Heidi Humphreys

Heidi Humphreys, Executive Director

DR 8400 (02/16/24)
COLORADO DEPARTMENT OF REVENUE
 Liquor Enforcement Division
 PO BOX 17087
 Denver CO 80217-0087
 (303) 205-2300

received
 10-3-24
 16

Submit to Local Licensing Authority

**CRESTED BUTTE
 COUNTRY CLUB
 PO BOX 879
 Crested Butte CO 81224-
 0879**

Fees Due	
Annual Renewal Application Fee	\$
Renewal Fee	750.00
Storage Permit \$100 X _____	\$
Sidewalk Service Area \$75.00	\$
Additional Optional Premise Hotel & Restaurant \$100 X <u>1</u>	\$ 100
Related Facility - Campus Liquor Complex \$160.00 per facility	\$
Amount Due/Paid	\$ 850.00

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

Retail Liquor License Renewal Application

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

Note that the Division will not accept cash.

- Paid by check
 Paid Online

Uploaded to MoveIt on Date

Licensee Name

N D ENTERPRISES LLC

Doing Business As Name (DBA)

CRESTED BUTTE COUNTRY CLUB

Liquor License Number

13-37843-0000

License Type

Hotel & Restaurant / Optional (county)

Sales Tax License Number

13378430000

Expiration Date

01/14/2025

Due Date

11/30/2024

Business Address

Street Address

385 COUNTRY CLUB DRIVE

Phone Number

~~970-496-127~~
970-349-8601

City, State, ZIP Code

Crested Butte CO 81224

Mailing Address

Street Address

PO BOX 879

City, State, ZIP Code

Crested Butte CO 81224-0879

Email

Ben@clubatcrestedbutte.com

Operating Manager

Ben Breslauer

Date of Birth

05/02/1982

Home Address

Street Address		Phone Number
22 Crested Mountain Lane		860-309-2697
City	State	ZIP Code
Mount Crested Butte	CO	81225

1. Do you have legal possession of the premises at the street address?..... Yes No

Are the premises owned or rented? Owned Rented*

*If rented, expiration date of lease

1. Are you renewing a storage permit, additional optional premises, sidewalk service area, or related facility?..... Yes No

If yes, please see the table in the upper right hand corner and include all fees due.

2. Are you renewing a takeout and/or delivery permit?..... Yes No

(Note: must hold a qualifying license type and be authorized for takeout and/or delivery license privileges)

If selecting 'Yes', an additional \$11.00 is required to renew the permit.

If so, which are you renewing?..... Delivery Takeout Both Takeout and Delivery

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

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

4. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)?..... Yes No

If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested.

1. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime?..... Yes No

If yes, attach a detailed explanation.

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

If yes, attach a detailed explanation.

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

If yes, attach a detailed explanation.

Affirmation & Consent

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

Type or Print Name of Applicant/Authorized Agent of Business

Ben Breslauer

Title

VP of Operations

Signature

[Handwritten Signature]

Date (MM/DD/YY)

10/02/24

Report & Approval of City or County Licensing Authority

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 44, Articles 4 and 3, C.R.S., and Liquor Rules.

Therefore this application is approved.

Local Licensing Authority For

Gunnison County

Title

Gunnison County Clerk

Attest

[Handwritten Signature]

Signature

[Handwritten Signature]

Date (MM/DD/YY)

10-3-24

Name (Individual/Business)

NB Enterprises LLC

Social Security Number/Tax Identification Number

84-1357496

Home Phone Number

860-309-2607

Business/Work Phone Number

970-349-8611

Street Address

385 Country Club Dr.

City

Crested Butte

State

Co

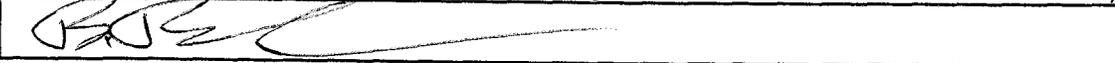
ZIP Code

81224

Printed name of person signing on behalf of the Applicant/Licensee

Ben Breslawer

Applicant/Licensee's Signature (Signature authorizing the disclosure of confidential tax information)



Date Signed

10/02/24

Privacy Act Statement

Providing your Social Security Number is voluntary and no right, benefit or privilege provided by law will be denied as a result of refusal to disclose it. § 7 of Privacy Act, 5 USCS § 552a (note).

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Alcohol Beverage License #04-01630; Harmels Operat

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Kathy Simillion, County Clerk

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Liquor License renewals for:
Harmels Operation LLC

Fiscal Impact:

Submitted by: Kathy Simillion, County Clerk

Submitter's Email Address: ksimillion@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

Comments:
Legally sufficient. SO 10/2/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/2/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/4/2024

Consent Agenda Regular Agenda Worksession

Time Allotted: 0

Agenda Date: 10/15/2024



GUNNISON COUNTY

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

GUNNISON COUNTY

GUNNISON COUNTY CLERK

221 N. WISCONSIN STREET

GUNNISON, COLORADO 81230

FERMENTED MALT BEVERAGE AND WINE

ALCOHOL BEVERAGE LICENSE #04-01630

**to sell/Malt Liquor and wine for off premises
consumption in the County of Gunnison, Colorado.**

HARMELS OPERATION LLC DBA HARMELS RANCH RESORT

6748 COUNTY ROAD 742

ALMONT, COLORADO 81210

Fee \$100.00

Effective Dates: 11.15.24 - 11.15.2025

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

Kathy Simillion 9-23-2024

Gunnison County Clerk

Date

Board of County Commissioners Date

Kathy Simillion

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

DR 8402 (07/01/2012)

**STATE OF COLORADO
DEPARTMENT OF REVENUE**

LIQUOR ENFORCEMENT DIVISION
1707 Cole Blvd, Suite 300
Lakewood, CO 80401

**HARMELS OPERATIONS LLC
dba HARMELS RANCH RESORT
6748 COUNTY ROAD 742
Almont CO 81210**

ALCOHOL BEVERAGE LICENSE

Liquor License Number 04-01630	License Expires at Midnight November 15, 2025
License Type FERMENTED MALT BEVERAGE AND WINE(COUNTY)	
Authorized Beverages FERMENTED MALT BEVERAGE AND WINE	

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

In testimony whereof, I have hereunto set my hand. 10/1/2024 KWL

Michelle Stone-Principato

Michelle Stone-Principato, Division Director

Heidi Humphreys

Heidi Humphreys, Executive Director

DR 8400 (02/16/24)
COLORADO DEPARTMENT OF REVENUE
Liquor Enforcement Division
PO BOX 17087
Denver CO 80217-0087
(303) 205-2300

Submit to Local Licensing Authority

received
9-23-2024
19

**HARMELS RANCH
RESORT
6748 COUNTY ROAD 744
Almont CO 81210**

Please Correct
to CR 742

Fees Due	
Annual Renewal Application Fee	\$
Renewal Fee	367.50
Storage Permit \$100 X _____	\$
Sidewalk Service Area \$75.00	\$
Additional Optional Premise Hotel & Restaurant \$100 X _____	\$
Related Facility - Campus Liquor Complex \$160.00 per facility	\$
Amount Due/Paid	\$367.50

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

Retail Liquor License Renewal Application

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

Note that the Division will not accept cash.

Paid by check # 3396
 Paid Online

Uploaded to MoveIt on Date

[Empty box for upload date]

Licensee Name

HARMELS OPERATIONS LLC

Doing Business As Name (DBA)

HARMELS RANCH RESORT

Liquor License Number

04-01630

License Type

Fermented Malt Beverage and Wine(county)

Sales Tax License Number

94943745

Expiration Date

11/15/2024

Due Date

10/01/2024

Business Address

Street Address

~~6748 COUNTY ROAD 744~~

Phone Number

9707124526

City, State, ZIP Code

Almont CO 81210

Mailing Address

Street Address

6748 COUNTY ROAD 744

City, State, ZIP Code

Almont CO 81210

Email

terri@harmels.com

dave@harmels.com

12/14/1968

Operating Manager

Terri Reynolds

Date of Birth

06/09/1970

Home Address

Street Address

Phone Number

1000 CR 744	970-773-1706
-------------	--------------

City

State

ZIP Code

Almont,	CO	81210
---------	----	-------

1. Do you have legal possession of the premises at the street address? Yes No

Are the premises owned or rented? Owned Rented*

*If rented, expiration date of lease

1. Are you renewing a storage permit, additional optional premises, sidewalk service area, or related facility? Yes No

If yes, please see the table in the upper right hand corner and include all fees due.

2. Are you renewing a takeout and/or delivery permit? Yes No

(Note: must hold a qualifying license type and be authorized for takeout and/or delivery license privileges)

If selecting 'Yes', an additional \$11.00 is required to renew the permit.

If so, which are you renewing? Delivery Takeout Both Takeout and Delivery

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

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

4. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? Yes No

If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested.

1. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? Yes No

If yes, attach a detailed explanation.

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

If yes, attach a detailed explanation.

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

If yes, attach a detailed explanation.

Bites & Brews on the Taylor - Restaurant/
Bar located on the same property 03-15394

Affirmation & Consent

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

Type or Print Name of Applicant/Authorized Agent of Business

Terri Reynolds

Title

Member

Signature

Terri Reynolds

Date (MM/DD/YY)

09/20/24

Report & Approval of City or County Licensing Authority

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 44, Articles 4 and 3, C.R.S., and Liquor Rules.

Therefore this application is approved.

Local Licensing Authority For

Gunnison County

Title

Gunnison County Clerk

Signature

Kathy Semillion

Attest

[Signature]

Date (MM/DD/YY)

9-23-24

Name (Individual/Business)

Harmels Operations, LLC

Social Security Number/Tax Identification Number

Home Phone Number

Business/Work Phone Number

87-1744355

970-773-1706

970-641-1740

Street Address

6748 CR 742

City

State

ZIP Code

Almont

CO

81210

Printed name of person signing on behalf of the Applicant/Licensee

Terri Reynolds

Applicant/Licensee's Signature (Signature authorizing the disclosure of confidential tax information)

Date Signed

Terri Reynolds

09/20/24

Privacy Act Statement

Providing your Social Security Number is voluntary and no right, benefit or privilege provided by law will be denied as a result of refusal to disclose it. § 7 of Privacy Act, 5 USCS § 552a (note).



GUNNISON COUNTY

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

**GUNNISON COUNTY
GUNNISON COUNTY CLERK
221 N. WISCONSIN STREET
GUNNISON, COLORADO 81230**

LICENSE TYPE

**ALCOHOL BEVERAGE LICENSE #03-15394
to sell/serve malt, vinous, spirituous liquor for (on the)-premises
consumption in the County of Gunnison, Colorado.**

**HARMELS OPERATIONS LLC DBA BITES & BREWS ON THE TAYLOR
6748 COUNTY ROAD 742
ALMONT, COLORADO 81210**

Fee \$100.00

Effective Dates: 10.28.2024 - 10.28.2025

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

Kathy Simillion 9-23-24
Gunnison County Clerk Date
Kathy Simillion

Board of County Commissioners Date

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

DR 8402 (07/01/2012)

**STATE OF COLORADO
DEPARTMENT OF REVENUE**

LIQUOR ENFORCEMENT DIVISION

1707 Cole Blvd, Suite 300
Lakewood, CO 80401

**HARMELS OPERATIONS LLC
dba BITES & BREWS ON THE TAYLOR
6748 COUNTY ROAD 744
Almont CO 81210**

ALCOHOL BEVERAGE LICENSE

Liquor License Number 03-15394	License Expires at Midnight October 28, 2025
License Type HOTEL & RESTAURANT (COUNTY)	
Authorized Beverages MALT, VINOUS AND SPIRITUOUS LIQUOR	

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

In testimony whereof, I have hereunto set my hand. 10/1/2024 KWL

Michelle Stone-Principato

Michelle Stone-Principato, Division Director

Heidi Humphreys

Heidi Humphreys, Executive Director

DR 8400 (02/16/24)
COLORADO DEPARTMENT OF REVENUE
Liquor Enforcement Division
PO BOX 17087
Denver CO 80217-0087
(303) 205-2300

received
9-23-2024
KS

Submit to Local Licensing Authority

**BITES & BREWS ON THE
TAYLOR
6748 CR 742
Almont CO 81210**

Fees Due	
Annual Renewal Application Fee	\$
Renewal Fee	750.00
Storage Permit \$100 X _____	\$
Sidewalk Service Area \$75.00	\$
Additional Optional Premise Hotel & Restaurant \$100 X _____	\$
Related Facility - Campus Liquor Complex \$160.00 per facility	\$
Amount Due/Paid	\$ 750.00

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

Retail Liquor License Renewal Application

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

Note that the Division will not accept cash.

^{*3440} Paid by check
 Paid Online

Uploaded to Movelt on Date

Licensee Name

HARMELS OPERATIONS LLC

Doing Business As Name (DBA)

BITES & BREWS ON THE TAYLOR

Liquor License Number

03-15394

License Type

Hotel & Restaurant (county)

Sales Tax License Number

94943745

Expiration Date

10/28/2024

Due Date

09/13/2024

Business Address

Street Address

6748 COUNTY ROAD 744

Phone Number

9707124526

City, State, ZIP Code

Almont CO 81210

Mailing Address

Street Address

6748 CR 742

City, State, ZIP Code

Almont CO 81210

Email

terri@harmels.com

dave@harmels.com

12/14/1968

Operating Manager

Date of Birth

Terri Reynolds

06/09/1970

Home Address

Street Address

Phone Number

1000 CR 744	970-773-1706
-------------	--------------

City

State

ZIP Code

Almont	CO	81210
--------	----	-------

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

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

2. Are you renewing a takeout and/or delivery permit?..... Yes No
- (Note: must hold a qualifying license type and be authorized for takeout and/or delivery license privileges)
- If selecting 'Yes', an additional \$11.00 is required to renew the permit.
- If so, which are you renewing?..... Delivery Takeout Both Takeout and Delivery

3. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant, been found in final order of a tax agency to be delinquent in the payment of any state or local taxes, penalties, or interest related to a business?..... Yes No
- Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant failed to pay any fees or surcharges imposed pursuant to section 44-3-503, C.R.S.?..... Yes No

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

1. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime?.....

Yes No

If yes, attach a detailed explanation.

2. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked?.....

Yes No

If yes, attach a detailed explanation.

Convenience Store/Gift Shop located on same property (04-016305)

3. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee?.....

Yes No

If yes, attach a detailed explanation.

wrote above in wrong space
← 32

Affirmation & Consent

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

Type or Print Name of Applicant/Authorized Agent of Business

Terri Reynolds

Title

Member

Signature

Terri Reynolds

Date (MM/DD/YY)

09/20/24

Report & Approval of City or County Licensing Authority

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 44, Articles 4 and 3, C.R.S., and Liquor Rules.

Therefore this application is approved.

Local Licensing Authority For

Gunnison County

Title

Gunnison County Clerk

Signature

Kathy Semillia

Attest

[Signature]

Date (MM/DD/YY)

9-23-2024

Name (Individual/Business)

Harmels Opecations, LLC

Social Security Number/Tax Identification Number

87-1744355

Home Phone Number

970-773-1706

Business/Work Phone Number

970-641-1740

Street Address

6748 CR 742

City

Almont

State

CO

ZIP Code

81210

Printed name of person signing on behalf of the Applicant/Licensee

Terri Reynolds

Applicant/Licensee's Signature (Signature authorizing the disclosure of confidential tax information)

Terri Reynolds

Date Signed

09/20/24

Privacy Act Statement

Providing your Social Security Number is voluntary and no right, benefit or privilege provided by law will be denied as a result of refusal to disclose it. § 7 of Privacy Act, 5 USCS § 552a (note).

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: DRAFT BOCC Minutes 10/1/2024

Action Requested:

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

DRAFT BOCC Minutes 10/1/2024

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: 10/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 10/15/2024

**GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS
REGULAR MEETING MINUTES
October 1, 2024**

The October 1, 2024 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:

Jonathan Houck, Chairperson
Elizabeth Smith, Vice-Chairperson
Laura Puckett Daniels, Commissioner
Matt Hoyt, County Attorney
Matthew Birnie, County Manager
Holly Perry, Deputy County Clerk
Others Present as Listed in Text

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS REGULAR MEETING:

CALL TO ORDER: Commissioner Houck called the meeting to order at 8:31 am.

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

MINUTES APPROVAL: Moved by Commissioner Puckett Daniels, seconded by Commissioner Smith to approve the minutes from September 17, 2024. Motion carried unanimously.

- 1. September 17, 2024

SCHEDULING: The Upcoming Meetings Schedule was discussed and updated.

CONSENT AGENDA: Moved by Commissioner Puckett Daniels, seconded by Commissioner Smith to approve the consent agenda as presented. Motion carried unanimously.

- 1. Resolution; A Resolution Repealing Resolution No: 2019-21 and Approving Removal and Sale of Snowmobiles/Grooming Machines Abandoned on County Road #12, Kebler Pass, its Adjacent Winter Trailhead Parking Area and Other County Property; Public Works
- 2. Acknowledgement of County Manager’s Signature; Professional Services Agreement; Pioneer Development Company; 9/12/2024 to 12/31/2024; \$2,500
- 3. Acknowledgement; Option Letter #4; CSBG-24-026; Health and Human Services; 8/30/2024 to 9/30/2027; \$672
- 4. Contract Amendment #4; Contract No 23 IBEH 174456; 7/1/2022 to 6/30/2025; \$167,656
- 5. Grant Application; Public Service Grant Application; Gunnison County Substance Abuse Prevention Project; Juvenile Services; \$10,000
- 6. Funding Award; Energy Outreach Colorado Bill Payment Assistance funding; Health and Human Services; 10/1/2024 to 9/30/2025; \$12,900
- 7. Master Service Agreement; Lexipol; Sheriff’s Office; Annual Law Enforcement Policy Manual & Daily Training Bulletins; 12 months; \$10,645
- 8. Amendment; Intergovernmental Agreement for Winter Road Maintenance; Town of Pitkin; 11/1/2024 to 5/31/2025
- 9. Contract No GUNNISON-RDAI-2024-2025; Vaisala; RoadAI; Public Works; 1 Year; \$9,736
- 10. Water Line Easement Agreement; Craig Raisig and Dale Raisig; Public Works
- 11. Professional Services Agreement; Pinnacle Insight LLC; Juvenile Services; 9/1/2024 to 8/31/2025; \$4,200
- 12. Resolution; A Resolution Updating Gunnison County Finance, Procurement and Travel Policies; Finance

COUNTY MANAGER’S REPORTS:

- 1. Mayors and Managers – CM Birnie relayed Assistant County Manager for Public Works Martin Schmidt will present the Safe Streets for All Grant at this meeting.
- 2. Colorado Department of Transportation (CDOT) – CM Birnie expressed that he and ACM Schmidt are still having regular once a week meetings with CDOT. Commissioner Puckett Daniels noted the repairs on County Road 26 are changing from Wednesdays to Sundays.
- 3. Sawtooth – CM Birnie stated they are racing to try to get the asphalt down but the wells for the geothermal heating are completed.

SALES TAX AND LOCAL MARKETING TAX; JULY 2024 Chief Financial Officer Perry Solheim was present for discussion.

Commissioner Puckett Daniels asked about comparison to other years as well as with the Town of Crested Butte and Mount Crested Butte. She reiterated that with the bridge issues she would like a deeper dive on the changes. She also noted the Local Marketing District tax is up, but the sales tax is down. Commissioner Houck clarified there were less visitors, but higher rates.

GUNNISON COUNTY FAIRGROUNDS POLICY UPDATE Event Manager Anthony Janssen and Assistant County Manager for Operations and Sustainability John Cattles were present for discussion.

ACM John Cattles noted that like Sawtooth, they are trying to get the asphalt down for the fairgrounds this year, but if not, they are confident they can get it down in early spring.

Event Manager Janssen noted he went through the policy and updated the policy per advised in the work session which will be fully operating on January 1, 2025. Commissioner Houck noted it was updated for the cost of services provided. Commissioner Puckett Daniels inquired about the tiers. Event Manager Janssen clarified they went with the tier 3 prices with an amendment in order to maintain the facility and foresees that he will review the prices every 2 years. Commissioner Puckett Daniels asked about communicating the change to the public. Event Manager Janssen stated he is wanting to have a user meeting for his regular users, but he has also foreshadowed this change happening to users as well. Event Manager Janssen also discussed potentially using the event scheduling system where they can request to sign up for notifications. Commissioner Smith asked about grant funding for facilities. Event Manager Janssen commented he will work with Juvenile Services about grant funding. **Moved** by Commissioner Puckett Daniels, seconded by Commissioner Smith to approve and adopt the new fairgrounds policies, procedures, and pricing for 2024 and beyond. Motion carried unanimously.

A RESOLUTION SETTING FORTH A REVISED KEBLER PASS WINTER TRAILHEAD MANAGEMENT PLAN AND PERMITTING SYSTEM DUE TO THE MT. EMMONS LAND EXCHANGE AND TO REGULATE USE OF SNOWMOBILES AND OVER-THE-SNOW VEHICLES AT THE KEBLER PASS TRAILHEAD Assistant County Manager for Public Works Martin Schmidt was present for discussion.

ACM Schmidt noted he had a small group meeting with the Irwin HOA and he has provided a memo with what was discussed in the meeting and potential future meetings. He relayed they were able to answer questions straightforwardly based on costs and what fees will go towards. ACM Schmidt followed up with the recommendation of two vehicles, five snowmobile permits, and no trailer parking. He also added a new map that follows the drainage which will also be posted online on the Public Works page under maps.

ACM Schmidt relayed they can now ask permit holders to move property to plow efficiently and will ask in the notice to plow email. They are also beta testing text messaging and is currently working with emergency management to use their Genesis program but have run into a few issues. It was noted that the email will be sent out 48 hours prior to plowing. ACM Schmidt commented they are looking to have a follow up meeting in the spring to discuss concerns. For this meeting they will send notices to every permittee and do a public notification.

ACM Schmidt stated he went over a couple different scenarios for a graduated payment and found that it was more expensive than a flat fee for individuals who were to purchase two spots, which was found to be the majority. He proposed a \$300 per spot fee.

Commissioner Puckett Daniels noted a desire for communication and understanding of what the long-term plan and vision are. Commissioner Smith stated she feels more inclined to have a flat rate. Commissioner Puckett Daniels also leans towards the flat fee as well in terms of fairness. CA Hoyt reminded that the law states you can charge to cover the costs of services.

Commissioner Houck appreciated that ACM Schmidt included further data to discuss this. CA Hoyt noted that certain commercial operators have permits that expire in 2028 and were required by the land exchange. **Moved** by Commissioner Puckett Daniels, seconded by Commissioner Smith to approve Resolution 24-34 a Resolution Setting Forth a Revised Kebler Pass Winter Trailhead Management Plan and Permit Permitting System. The motion was amended as Commissioner Houck stated there was one typo change that does not change the policies or fees of the resolution. Motion carried unanimously.

UNSCHEDULED PUBLIC COMMENT:

1. Marcus Martin – Mr. Martin noted that he believes that Commissioner Puckett Daniels recusal should be from process not just the vote after a conflict arises. He also requests that prior to voting, they inform the public of their response to his September 20th letter. Mr. Martin also asked for a Colorado Open Records Act (CORA) request to the County for a Code of Ethics that is applicable to the Commissioners, and he has concluded no such document exists. He asked for response from the Attorney for reasoning of document given. Lastly, he encouraged each to review transcript of planning commissions initial meeting for Whetstone on October 20th, 2022.

COMMISSIONER ITEMS:

Commissioner Puckett Daniels:

1. Gunnison Valley Regional Transport Authority (RTA) – Chair of the Board Janet Farmer is leaving so there will be a new chair in the next couple months.
2. Land Use Conservation and Stewardship – Commissioner Puckett Daniels went to Chaffee County and had several discussions during Connecting Colorado. Commissioner Puckett Daniels relayed that their land management partners have treated 10,000 acres of forest and plan to do another 20,000 acres by 2030 for wildfire mitigation. She commented they were surprised

with answers to a survey done in 2017 which had a 90%+ consensus. She also attended 2 sessions on stewardship at the GovCon Conference.

- 3. Sustainable Tourism and Outdoor Recreation Committee (STOR) – Commissioner Puckett Daniels attended a meeting last week and stated there were good conversations regarding the intersections between ranching and recreation. She commented the committee would like to see Code of the West updated. She also noted they spoke on a gate replacement program for better gate compliance and a general education campaign. Commissioner Houck stated that he and Commissioner Smith can take a revisit the Code of the West and give comments. Commissioner Puckett Daniels would like to include sage-grouse specific items.

Commissioner Smith:

- 1. Welcoming Week – Commissioner Smith was able to attend almost all events. She expressed it was very successful and had a lot of positive comments.
- 2. Colorado Park and Wildlife (CPW) – Commissioner Smith relayed that Nate Seward is moving on, so they are rethinking leadership on Gunnison Basin Sage-grouse Strategic Committee. She wanted to publicly acknowledge Nate’s service and commitment to protect the sage-grouse locally.
- 3. Legacy Showing – All 3 commissioners attended. Commissioner Smith found it moving and powerful.
- 4. Statewide Opioid Abatement Conference – Commissioner Smith attended in Loveland and noted she had some great conversations. She emphasized how they use limited resources for maximum impact.
- 5. Attorney General – Commissioner Smith was asked to testify for the Attorney General’s case regarding the Albertsons and Kroger proposed merger.

Commissioner Houck:

- 1. Homecoming at Western Colorado University – Commissioner Houck attended the football game and talked to previous residents and discussed positive changes within the community.
- 2. Legacy Showing – Commissioner Houck found it very important with a powerful and strong discussion afterwards.
- 3. CB Land Trust – Commissioner Houck attended an event that gave thanks to their donors and collaborators.
- 4. Drought Contingency Task Force – Commissioner Houck attended a meeting with Upper Gunnison River Water Conservation District to help utilize funding programs and resources by having a community plan.
- 5. Governor’s Tourism Conference – Commissioner Houck attended a couple sessions in Mount Crested Butte including one about transforming the visitor centers into community hubs.
- 6. Region 10 – Commissioner Houck attended an Executive Committee meeting last week. Nothing abnormal to report.
- 7. Metropolitan Recreation (MetRec) – Commissioner Houck attended the planning efforts for multimodal transportation, trails, and connectivity.
- 8. Senator Bennet – Commissioner Houck attended a Thursday morning press conference with Senator Bennet who sponsored the Gunnison Outdoor Resource Protection Act (GORP) and introduced it to the Senate.

EXECUTIVE SESSION PURSUANT TO COLO. REV. STAT. § 24-6-402(4)(B): CONFERENCE WITH THE COUNTY ATTORNEY OR DEPUTY COUNTY ATTORNEY TO RECEIVE LEGAL ADVICE IN RELATION TO LAKE IRWIN COALITION, INC. V. SMITH, 2017CV30060 (D. COLO.). Moved

by Commissioner Houck, seconded by Commissioner Puckett Daniels that pursuant to Colorado Revised Statute 24-6-402(4)(b): conference with the County Attorney or Deputy County Attorney to receive legal advice in relation to Lake Irwin Coalition, Inc. versus Smith, 2017CV30060. The participants in the executive session will be the Board of County Commissioners, the County Attorney, and County Manager. Because we are receiving advise from our County Attorney, there will be no contemporaneous record kept of it.

The board went into executive session at 10:05 am. *Executive sessions of the Board of County Commissioners are conducted as per C.R.S. 24-6-402(4). This specific session was conducted as per C.R.S. 24-6-402(4)(b).*

Attorney Statement Regarding Executive Session

Pursuant to C.R.S. 24-6-402(4), I attest that I am the Gunnison County Attorney, that I represent the Gunnison County Board of County Commissioners, that I attended all of the above referenced executive session, that all of the executive session was confined to the topic authorized for discussion pursuant to C.R.S. 24-6-402(4) and that, because in my opinion all of the discussion during the executive session constituted a privileged attorney-client communication, no record of the executive session was required to be kept and no such record was kept.

Date: _____

Matthew Hoyt

Gunnison County Attorney

Chairperson Statement Regarding Executive Session

Pursuant to C.R.S. 24-6-402(4), I attest that I am the Chairperson of the Gunnison County Board of Commissioners, that I attended all of the above referenced executive session, and that all of that executive session was confined to the topic authorized for discussion pursuant to C.R.S. 24-6-402(4).

Date: _____

Jonathan Houck, Chairperson
Gunnison County Board of Commissioners

Moved by Commissioner Houck, seconded Commissioner Puckett Daniels to come out of executive session. The participants are consistent with those read into the record to the enter the executive session. We stayed on topic and received legal counsel from the County Attorney. The Board came out of executive session at 10:47 am. Motion carried unanimously.

Commissioner Houck asked CA Hoyt to give some direction. CA Hoyt noted Gunnison County is a defendant in a case filed in State Court in 2017. When the case went to Federal Court the County was realigned as a plaintiff by court order. The case is set for trial end of March or early April 2025. On September 19th the court issued an order requiring parties to participate in a mediation. CA Hoyt then asked the Board to appoint a delegate and alternate delegate with full settlement authority to compromise the case should that occur. **Moved** by Commissioner Puckett Daniels, seconded by Commissioner Smith to designate Jonathan Houck as a delegate to represent the County in any mediation scheduled pursuant to the Court’s Mediation Order in Lake Irwin Coalition v. Smith and to designate me (Laura Puckett Daniels) as the alternate, and to give these delegates the full authority to settle the case on behalf of the County. Motion carried unanimously.

ADJOURN: Commissioner Houck adjourned the meeting at 10:53 am.

Jonathan Houck, Chairperson

Elizabeth Smith, Vice-Chairperson

Laura Puckett Daniels, 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

**BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GUNNISON, COLORADO
RESOLUTION NO: 2024 - 32**

A RESOLUTION REPEALING RESOLUTION No: 2019-21 AND APPROVING REMOVAL AND SALE OF SNOWMOBILES/GROOMING MACHINES ABANDONED ON COUNTY ROAD #12, KEBLER PASS, ITS ADJACENT WINTER TRAILHEAD PARKING AREA AND OTHER COUNTY PROPERTY

WHEREAS, the Board of County Commissioners of Gunnison County, Colorado has the authority pursuant to C.R.S. § 18-9-117 to limit or prohibit certain types of conduct on public property, including restriction on, or limitation of, the use of all vehicles as to place, time, manner, or permitted activities; and

WHEREAS, C.R.S. § 33-14-101(11) defines a "snowmobile" as a "self-propelled vehicle primarily designed or altered for travel on snow or ice when supported in part by skis, belts, or cleats"; and

WHEREAS, for the purposes of this Resolution, "snowmobile" means any self-propelled vehicle designed or altered for travel over snow or ice, including snowcats, driven by a track or tracks in contact with the snow, and which may be steered by a ski or skis in contact with the snow; and

WHEREAS, the Board of County Commissioners of Gunnison County, Colorado has the authority pursuant to C.R.S. § 33-14-118 to regulate the use of snowmobiles on public lands, waters and property under Gunnison County's jurisdiction and on public roads and highways within County boundaries; and

WHEREAS, pursuant to C.R.S. § 33-14-119, every peace officer of the State of Colorado and the political subdivisions of Colorado shall have the authority to enforce the provisions of a resolution adopted pursuant to C.R.S. § 33-14-118; and

WHEREAS, the Board of County Commissioners of Gunnison County, Colorado has the authority pursuant to C.R.S. §§ 42-13-101, 102, 103, 104, 107, 108 and 109 regarding the disposition of property reasonably believed to be abandoned; and

WHEREAS, Gunnison County previously administered a winter trailhead parking area(s) adjacent to and part of County Road 12 (a/k/a Kebler Pass Road) pursuant to an easement granted to the County by the United States on September 5, 1979; and

WHEREAS, On September 3rd, 2019, Gunnison County adopted Resolution 2019-21 approving removal and sale of snowmobiles and grooming machines abandoned on County Road #12, Kebler Pass; and

WHEREAS, on or about August 23, 2024, Mt. Emmons Mining Company, through a land exchange with the United States Forest Service, received a portion of County Road 12 and the adjacent winter trailhead parking area(s), and Mt. Emmons Mining Company contemporaneously deeded this portion of the aforementioned road and parking area(s) to Gunnison County, thereby rendering them County property under the County's jurisdiction and control; and

WHEREAS, it is in the best interests of the public and Gunnison County for such authorizations to be operationalized regarding snowmobiles;

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

2. It is a violation of this Resolution for any snowmobile to remain on any public road right-of-way or County-owned or administered parking area or other property in violation of signage posted by Gunnison County or for more than twenty-four (24) hours after notification to move the snowmobile is placed on the snowmobile by the Gunnison County Public Works Department . The owner will be responsible for proportionate share of the charges associated with removal and the actual costs of storage, which at a minimum shall be Thirty Dollars and No/100 (\$30.00) per day. Any unit not claimed by September 1st of the same year will be offered for sale at a Sheriff's sale pursuant to this Resolution and Colorado law.
3. The Gunnison County Sheriff's Department, or its designee, is authorized to remove any snowmobile that is in violation of this Resolution.

This Resolution shall remain in force until and unless further action by the Board of County Commissioners is taken. This Resolution repeals and replaces any prior resolution of the Board currently in effect regarding this subject matter, including but not limited to Resolution No. 2019-21.

INTRODUCED by Commissioner Smith, seconded by Commissioner Puckett Daniels, and adopted this 1st day of October 2024.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

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

BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY, COLORADO RESOLUTION NO. 2024-33

A RESOLUTION UPDATING GUNNISON COUNTY FINANCE, PROCUREMENT AND TRAVEL POLICIES

WHEREAS, Gunnison County is a statutory county with an elected Board of Commissioners that is responsible for setting policy, appointing administrative personnel and the adoption of an annual budget in accordance with state statutes; and

WHEREAS Gunnison County has established a uniform policy format and an adoption and periodic review process to promote consistency and uniformity throughout the organization; and

WHEREAS, Gunnison County’s current Financial Policies (1.2.1.3) Procurement Policy (1.2.10) and Travel Policy (4.3.6) have undergone review by the Finance Department; and

WHEREAS, Gunnison County’s current Financial Policies (1.2.1.3) Procurement Policy (1.2.10) and Travel Policy (4.3.6) required changes to more clearly document policy best practices already followed by Gunnison County personnel and more specifically address requirements of certain state funding agencies; and

WHEREAS, the attached Financial Policies (1.2.1.3) Procurement Policy (1.2.10) and Travel Policy (4.3.6) (Exhibit A) were updated to document Gunnison County’s current practices related to financial operations, procurement procedures and travel policy.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado that the attached Financial Policies (1.2.1.3) Procurement Policy (1.2.10) and Travel Policy (4.3.6) (Exhibit A) are adopted;

INTRODUCED by Commissioner Smith, seconded by Commissioner Puckett Daniels, and adopted this 1st day of October 2024.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

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

**BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO RESOLUTION NO: 24-34**

**A RESOLUTION SETTING FORTH A REVISED KEBLER PASS WINTER TRAILHEAD
MANAGEMENT PLAN AND PERMITTING SYSTEM DUE TO THE MT. EMMONS LAND EXCHANGE
AND TO REGULATE USE OF
SNOWMOBILES AND OVER-THE-SNOW VEHICLES AT THE KEBLER PASS TRAILHEAD**

WHEREAS, Gunnison County previously administered a winter trailhead parking area(s) adjacent to and part of County Road 12 (a/k/a Kebler Pass Road) pursuant to an easement granted to the County by the United States on September 5, 1979;

WHEREAS, on or about August 23, 2024, Mt. Emmons Mining Company, through a land exchange with the United States Forest Service, received a portion of County Road 12 and the adjacent winter trailhead parking area(s) (“Kebler Pass Trailhead”), and Mt. Emmons Mining Company contemporaneously deeded this portion of the aforementioned road and parking area(s) to Gunnison County, thereby rendering them County property under the County’s jurisdiction and control;

WHEREAS, in order for the land exchange to satisfy federal policy and regulation, Gunnison County has issued parking permits for the Keber Pass Trailhead containing terms and conditions substantially similar to those permits issued by the United States Forest Service: CB Motor Sports Inc. (USFS Permit No. GUN1313); Action Adventures, LLC (USFS Permit No. GUN1336); Colorado Adventure Rentals (USFS Permit No. GUN1522); Burt Rentals, LLC (USFS Permit No. GUN1337); Colorado Backcountry LLC (USFS Permit No. GUN1391); Irwin Backcountry Guides LLC (USFS Permit No. GUN1396); Gunnison County Sno Trackers (USFS Permit No. GUN1512);

WHEREAS, historically users have experienced issues with parking availability at the Kebler Pass Trailhead during the winter season;

WHEREAS, on November 14, 2014, this matter was brought to the attention of the Board of County Commissioners of the County of Gunnison, Colorado (“Board”);

WHEREAS, pursuant to Col. Rev. Stat. § 18-9-117, the Board has the authority to adopt rules and regulations for the administration, protection and maintenance of public buildings and property including:

1. Restriction or limitation of the use of such public property as to time, manner, or permitted activities; and
2. Use of all vehicles as to place, time and manner of use;

WHEREAS, C.R.S. § 33-14-101(11) defines a "snowmobile" as a "self-propelled vehicle primarily designed or altered for travel on snow or ice when supported in part by skis, belts, or cleats";

WHEREAS, the Board has the authority pursuant to C.R.S. § 33-14-118 to regulate the use of snowmobiles on public lands, waters and property under Gunnison County's jurisdiction and on public roads and highways within County boundaries;

WHEREAS, pursuant to C.R.S. § 33-14-119, every peace officer of the State of Colorado and the political subdivisions of Colorado shall have the authority to enforce the provisions of a resolution adopted pursuant to C.R.S. § 33-14-118;

WHEREAS, C.R.S. § 42-4-106(3)(d)(II) permits the County, when snow-packed conditions exist or otherwise during a seasonal period on Kebler Pass Road, designate all or a portion of Kebler Pass Road for over-snow use only and to place restrictions on such over-snow use;

WHEREAS, C.R.S. § 42-4-106(3)(d)(III) defines "over-snow use" as "travel on top of snow by human-powered or animal-powered means or by an off-highway vehicle ["OHV"] that is primarily designed or altered for use over snow and runs without tires on a continuous belt track or on one or more skis while in use over snow";

WHEREAS, pursuant to C.R.S. § 42-4-106(8)(a), a violation of County restrictions on a County Road regarding over the snow use constitutes a class B traffic infraction;

WHEREAS, C.R.S. § 42-4-1803 provides that "[n]o person shall abandon any motor vehicle upon public property";

WHEREAS, C.R.S. § 42-4-1803 empowers law enforcement and other public officials to move or cause to move any vehicle or trailer that obstructs a public road in order to eliminate any such obstruction;

WHEREAS, after conducting public meeting(s) and receiving public comments, the Board approved a policy for the Kebler Pass Winter Trailhead Management Plan Permitting System which is set forth in the October 1, 2024 Memorandum attached hereto and incorporated herein by reference as Appendix "A";

WHEREAS, the Board has agreed to continue, with modifications due to the land exchange, the Kebler Pass Winter Trailhead Management Plan Permitting System;

NOW THEREFORE BE IT RESOLVED that the Board wishes to reaffirm and ratify the continuance of the Kebler Pass Winter Trailhead Management Plan Permitting System as follows:

1. For purposes of this Resolution:
 - a. "Property Owner" means a person that has a legal, beneficial, or equitable interest in residential real property subject to C.R.S. § 38-13-102 ("Property").
 - b. "Property" further means property that is:
 1. Complies with all Federal, State, and Gunnison County regulations, including but not limited to the County's Land Use Resolution, applicable Building and Onsite Wastewater Treatment System Codes, and remains in compliance during the entire term of the Property Owner's permit;
 2. Fit for human occupation throughout the winter season;
 3. Not the subject of, nor becomes the subject of during the term of the Property Owner's permit, any Notice of Violation, Stop Work Order, or other regulatory or civil action in relation to Federal, State or County law or regulation; and
 4. Located within the applicable geographic area bounded by the Bracken Creek Drainage and the Coal Creek Drainage and the Splain's Gulch Drainage (including the Floresta townsite plat) where there is only over-the-snow access to the subject property during the winter months. Such applicable area is generally described by the map set forth on page 4 in the memorandum attached to this Resolution as Appendix A.
2. Certain Currently Permitted Commercial Parking Due to Mt. Emmons Land Exchange. The rules governing parking for the following commercial entities shall be set forth in such entities' respective permits and this Resolution. Should any conflict exist between the provisions of this Resolution any entities' respective permit, the express terms of said permit shall control. Such entities are as follows:

- a. CB Motor Sports Inc.;
- b. Action Adventures, LLC;
- c. Colorado Adventure Rentals;
- d. Burt Rentals, LLC;
- e. Colorado Backcountry, LLC;
- f. Irwin Backcountry Guides LLC; and
- g. Gunnison County Sno Trackers.

Upon expiration of the foregoing entities' current permits, the terms of this Resolution, any future resolution on this subject matter, and any new permit issued by Gunnison County shall control. For the avoidance of doubt, nothing in the foregoing entities' permits provides any such entity any right, privilege or entitlement beyond the express terms of their respective permits.

- 3. Other Commercial Parking: All commercial entities that receive a commercial parking permit from Gunnison County, including but not limited to the foregoing, shall:
 - a. obtain a permit from Gunnison County prior to using the Kebler Pass Trailhead for commercial operations or purposes;
 - b. Submit a work plan to Gunnison County that contains at least the following:
 - i. A description of the permittee's commercial operation;
 - ii. Information setting forth estimated use; total days and quantities of users;
 - iii. A Safety Plan;
 - iv. A Resource Protection Plan that addresses, at a minimum:
 - 1. Latrines
 - 2. Trash or refuse
 - 3. Trailhead etiquette and interaction with other users; and
 - 4. Leave No Trace ethics
 - v. Insurance covering the operations of the permittee during the term of the permit;
 - c. Display a logo or other commercial business or company identification on any vehicle(s) or trailer used pursuant to the operator's permit;
 - d. Display a copy of the entity's permit in the dashboard or other visible area;
 - e. Park only in those designated commercial parking spots set forth in the map and vertical signage provided by Gunnison County; and
 - f. Comply with all applicable Federal, State and local laws and regulations related to their use of the Kebler Pass Trailhead.
 - g. Acquisition of a permit for operations from another Federal or State agency does not automatically guarantee that a County Commercial Parking Permit shall be issued.
- 4. Property Owner Parking: The following requirements and restrictions shall apply to Property Owners:
 - a. Property Owners shall obtain a permit from Gunnison County for a fee set by the Board, which for the 2024-25 season shall be as set forth in the Memorandum attached as Appendix A to this Resolution. Such fee may be adjusted in future seasons by duly adopted motion of the Board or amendment of this Resolution.
 - b. Each Property Owner may obtain no more than two (2) annual vehicle permits per Property. Such permits will allow for overnight parking of a motor vehicle in a specified area of the Kebler Pass Trailhead, designated by a map provided by and vertical signage installed by the County. Such quantity may be adjusted in future seasons by duly adopted motion of the Board or amendment of this Resolution.
 - c. Each Property Owner may obtain no more than five (5) annual over-the- snow vehicle permits per Property. Such permits will allow for overnight parking of an over-the-snow vehicle in a specified area of the unplowed portion of the Kebler Pass Trailhead, designated by a map provided by the County. Such quantity may be adjusted in future seasons by duly adopted motion of the Board or amendment of this Resolution.
 - d. Property Owners shall display the permits in the locations designated by Public Works at all times the overnight parking is in use by any private vehicle. Failure to properly display the permits may result in warnings, tickets, or removal of the vehicle at the sole expense of the owner.

- e. Property Owners are prohibited from parking trailers overnight at the Kebler Pass Trailhead, including but not limited to parking trailers in either of the permitted spaces.
 - f. Property Owners shall comply with all applicable Federal, State and local laws and regulations related to their use of the Kebler Pass Trailhead.
 - g. The County reserves the right to suspend or revoke any Property Owner permit where the Property is the subject of any regulatory, administrative or civil action regarding the Property's compliance with any Federal, state or County law or regulation.
5. Public Day Use Parking: Parking at the Kebler Pass Trailhead not otherwise reserved for commercial or Property Owner permittees may be used by the public as follows:
- a. Member of the public may employ any space not otherwise designated for commercial or Property Owner use. The County shall designate such spaces on a map and on vertical signage located at the Kebler Pass Trailhead.
 - b. Public parking is for day use only. Overnight public parking is prohibited.
 - c. The public may park vehicles with trailers for day use in either designated areas at the Kebler Pass Trailhead, or along Kebler Pass Road so long as such parking complies with federal, state and county regulations, including but not limited to the Gunnison County Uniform Traffic Code.
 - d. Members of the public shall comply with all applicable Federal, State and local laws and regulations related to their use of the Kebler Pass Trailhead.
6. Snowmobiles and over-the-snow OHVs: Use of snowmobiles and OHVs designed or outfitted for over-the-snow use is permitted at the Kebler Pass Trailhead, with the following restrictions:
- a. Snowmobiles and OHVs are not permitted on that portion of the Kebler Pass Road open to vehicular travel during the winter season.
 - b. Due to potential interference with plowing operations and the safety of the public, Snowmobiles and OHVs shall be offloaded from any motor vehicle or trailer only within the boundaries of the Kebler Pass Trailhead and may not be offloaded at any parking space along Kebler Pass Road.
 - c. Use of Snowmobiles and OHVs and other over-the-snow vehicles at the Kebler Pass Trailhead shall carry all licenses or permits necessary under State and Federal law, and use of such vehicles shall comply with all Federal, State, and County law and regulations, including but not limited to those rules set forth in this Resolution.
7. Except as expressly set forth in this Resolution, the County reserves the right to suspend or revoke any permit issued pursuant to this Resolution for any reason, or no reason at all.
8. Any vehicle that fails to comply with the foregoing regulations may be deemed to be abandoned, or otherwise deemed to create an obstruction of a County Road, and towed or moved to the fullest extent permitted by law in order to address any abandonment or eliminate any obstruction.
9. This Resolution repeals and replaces all prior resolutions regarding this subject matter, including but not limited to Resolution No. 18-09. Such repeal shall have no effect on any action taken pursuant to such prior resolutions.
10. Nothing in this Resolution shall be construed to afford any person or entity any cause of action against the County or any of its officials, officers, employees, agents or attorneys, nor create any intended or incidental third-party beneficiaries.
11. All orders, instructions, motions and resolutions, or parts thereof, expressly inconsistent with this Resolution are hereby repealed to the extent only of such inconsistency. This Resolution shall not be construed to revive or revise any motion, order, or resolution, or part thereof, heretofore repealed. To the extent any ambiguity exists between any ordinance, resolution, motion, order, statement or instruction by the Board, whether existing before or after passage of this Resolution, this Resolution shall control. No statement or writing by any Board member, whether in a meeting of the Board or not, shall purport to amend, alter, supplement or override the express terms of this Resolution, and no such statement or writing may be relied upon by any person in relation to this Resolution.
12. If any section, subsection, paragraph, clause or other provision of this Resolution for any reason is held to be invalid or unenforceable, the invalidity or unenforceability of such section, subsection,

paragraph, clause or other provision shall not affect any of the remaining provisions of this Resolution, the intent being that the same are severable.

- 13. This Resolution shall take effect immediately upon its passage and approval, and shall remain in effect unless and until repealed or amended by subsequent Resolution.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Gunnison, Colorado, that the continued use of the Kebler Pass Winter Trailhead Management Plan Permitting System shall be and hereby is reaffirmed and ratified until a further resolution is adopted by the Board.

INTRODUCED by Commissioner Puckett Daniels, seconded by Commissioner Smith, and adopted this 1st day of October 2024.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

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

DRAFT

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: DRAFT BOCC Minutes; 10/8/2024

Action Requested:

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

DRAFT BOCC Minutes; 10/8/2024

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: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 10/15/2024

**GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS
SPECIAL MEETING MINUTES
October 8, 2024**

The October 1, 2024 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:

Jonathan Houck, Chairperson
Elizabeth Smith, Vice-Chairperson
(Recused) Laura Puckett Daniels, Commissioner
Matt Hoyt, County Attorney
Matthew Birnie, County Manager
Holly Perry, Deputy County Clerk
Others Present as Listed in Text

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS REGULAR MEETING:

CALL TO ORDER: Commissioner Houck called the meeting to order at 3:44 pm.

Commissioner Puckett Daniels has recused herself from this meeting. Commissioner Houck and Commissioner Smith are in attendance.

PUBLIC HEARING

Commissioner Houck read out from the Land Use Resolution. He noted there is a high level of public interest but does not feel there will be new issues expressed, therefore he does not believe an additional public hearing is necessary. Commissioner Smith expressed familiarity with the concerns and questions about the project and does not believe the threshold has been met for a second public hearing. **Moved** by Commissioner Houck, seconded by Commissioner Smith that based on the information that we have in front of us, the discussion we just had on record which is included in the notes, that the Board of County Commissioners is exercising its option to not have an additional public hearing on the Whetstone Project.

RESOLUTION; APPROVING THE COMBINED PRELIMINARY PLAN AND FINAL PLAN FOR LUC-22-00049, WHETSTONE COMMUNITY HOUSING DEVELOPMENT Assistant County Manager for Community and Economic Development Cathie Pagano and Assistant County Manager for Operations and Sustainability John Cattles were available for discussion.

Commissioner Houck noted the resolution within the packet has been adjusted based on the Planning Commission’s recommendation. Assistant ACM Pagano shared her screen during the meeting to display the updated resolution with the changes.

Commissioner Smith noted this housing project may be one of the largest in the state, however, they do not have discretion over the height and size concern, but expressed there is limited land available to keep the corridor clear and this development is appropriate.

Commissioner Houck noted they are working to preserve the corridor but to develop the edges and in and around the municipalities. He also explained how changes in the past also caused concerns in order to show at the time it was very controversial, but over time it is part of who the County is. He expressed that housing is the issue and in regard to housing needs and community values this application checks all the boxes. Lastly, Commissioner Houck thanked the community for showing up and appreciated that there may be strong differences but they are able to come to a resolution. **Moved** by Commissioner Smith, seconded by Commissioner Houck to approve Resolution 24-35, a Resolution Approving the Combined Preliminary and Final Plan for LUC-22-00049 Whetstone Community Housing Development as amended in this meeting. Motion carried unanimously.

ADJOURN: Commissioner Houck adjourned the meeting at 4:04 pm.

Jonathan Houck, Chairperson

Elizabeth Smith, Vice-Chairperson

Laura Puckett Daniels, 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

BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY RESOLUTION NO. 2024 - 35

**A RESOLUTION APPROVING THE COMBINED PRELIMINARY AND FINAL PLAN FOR
LUC-22-00049
WHETSTONE COMMUNITY HOUSING DEVELOPMENT**

WHEREAS, the parcel that is the subject of this Resolution is located at 25115 Hwy 135. The parcel is legally described as: a tract of land in the NW1/4SE1/4, Section 12, Township 14 South, Range 86 West, 6th pm. There are two separately deeded parcels that are part of this application, including the parcel described in warranty deeds recorded at Reception Nos. 658634 and 685777 and the plat recorded at Reception No. 685778.

WHEREAS, the Planning Commission held work sessions and public hearings to discuss the Whetstone Community Housing application on the following dates:

- August 29, 2024 Work Session and Site Visit
- October 8, 2024 Joint Public Hearing

WHEREAS, the applicant proposes the development of an essential workforce housing residential development on the site, as governed by the Gunnison County Land Use Resolution, as amended (LUR).

WHEREAS, the LUR defines "essential housing" as "housing for qualified households as determined by the Gunnison County Housing Authority." See LUR Section 2-102.

WHEREAS, the LUR defines "workforce" as "persons who are employees in Gunnison County whose household incomes are categorized as low income (i.e., a household whose annual income does not exceed 80 percent of the area median income as published annually by the U.S. Department of Housing and Urban Development) or moderate income ((i.e., a household whose income is between 81 percent and 120 percent of the area median income as published annually by the U.S. Department of Housing and Urban Development). See id.

WHEREAS, the LUR "shall be construed liberally to further its stated purposes." See LUR Section 1- 103.

WHEREAS, amongst the purposes of the LUR is to "encourage a diversity of housing types, densities, and development that assists in providing adequate housing for all people[;]. . . [t]o encourage innovations in residential, commercial, and industrial land use changes, so that the growing demands of the population may be met by greater variety in type, design, and layout of development[;] . . . [t]o encourage residential development that meets demonstrated housing needs in Gunnison County[;] . . . [t]o protect and enhance the economic strength of the private and governmental sectors of Gunnison County in a manner that is compatible with this Resolution[;] . . . [and] [t]o encourage, strengthen and promote greater economic diversity in the County, to broaden employment opportunities and reduce seasonal employment fluctuation in a manner that will not endanger or detract from the existing economy." See LUR Section 1-103.

WHEREAS, the total parcel is 15.1 acres. Approximately 252 units are proposed at the site at this time, of which the majority (more than 40% per Essential Housing standards) shall be deed restricted based on AMI limitations.

WHEREAS, the development will consist of no less than 80% deed restricted units total. 40% of the total units shall be restricted to incomes of 120% AMI or less.

WHEREAS, the applicant has requested the modifications as allowed by Section 9-604: A.6. which states:

"The decision-making body shall approve modifications to the design requirements of Article 10: Locational Standards, Article 11: Resource Protection Standards, Article 12: Development Infrastructure Standards, and Article 13: Project Design Standards for Essential Housing, provided that the requested modification will result in residences that will be more energy-efficient, will

provide more amenities, or improved design, and will not jeopardize public health, safety or welfare.”

WHEREAS, Section 9-604 requires the decision-making body to approve modifications if the criteria of energy efficiency, more amenities, or improved design, and the modifications will not jeopardize public health, safety, or welfare are met.

WHEREAS, pursuant to LUR Section 9-604, the applicant has requested the incentives and modifications to LUR standards:

- An increase in height of 25% for buildings 5A, 5B, 5C, 9, 10, 11, and 12.
- Deferred fees
- Reduced parking space requirements
- An increase in maximum structure size
- A decrease in the required landscaping

WHEREAS, a joint public hearing was conducted October 8, 2024 by the Planning Commission and Board of County Commissioners, in which the Commission and the Board received and considered both written and oral public comment; and

WHEREAS, after a review of the application and all information, documentation and testimony related to it, the Gunnison County Planning Commission did, at its regular meeting on October 8, 2024, tender to the Board of County Commissioners a Recommendation of approval of that application with certain Findings and Conditions;

NOW, THEREFORE, the Board hereby adopts in full the Planning Commission’s Recommendation and the findings of fact therein, and also makes these findings of fact:

1. This application is classified as a Major Impact per Section 7-101: More Than Four Units.
2. The application seeks to develop essential housing and workforce housing as defined by Section 2-102: Definitions.
3. Based on consideration of the limited applicability of final plan requirements for the proposed development since it is not a subdivision; the public concern related to lack of housing for community members and the public concern about the subject application; that this an essential housing project entitled to an expedited review pursuant to Section 9-604:A.1.; and the public facilities (housing, multimodal underpass, and park) that will be provided by the development, the Planning Commission approved the combination of the Preliminary and Final Plans.
4. The criteria set forth in Section 9-604: Incentives Required to Provide Essential Housing apply to this application, and the Planning Commission finds that the requested incentives and modifications are consistent with the standards of the Gunnison County Land Use Resolution as set forth in this Planning Commission recommendation.
5. The applicant has met its burden to allow a modification of the standards set forth in the LUR, including but not limited to, Section 13-111: Landscaping and Buffering, to allow for a reduction in the number of trees and shrubs installed on the parcel, which is consistent with the standards of the Gunnison County Land Use Resolution.
 - a. The applicant has demonstrated that the reduced landscaping will be more water efficient; will provide more amenities because it will enable the installation of usable recreation space and improves the overall design because it aligns with the International Wildland Urban Interface Code standards and promotes water efficiency. The proposed landscape modification does not jeopardize public health, safety, or welfare and that Section 13-111 is not amongst the “public health, safety, and welfare” standards described in Section 1-105: Sections Necessary for Immediate Preservation of Public Health, Safety, Welfare, and the Environmental and Natural Resources.
6. The applicant has met its burden to allow a modification of the standards set forth in the LUR, including but not limited to, Section 13-103: General Site Plan Standards and Lot Measurements, to allow for an increase in height of 25% for five buildings proposed in the plan, is consistent with the standards of the Gunnison County Land Use Resolution.
 - a. The applicant has established that its application meets the standards of Section 9-604: A.3, which states, “An increase of 25 percent in the maximum structure height allowed pursuant to Section 13-103: G.: Allowed Structure Heights, when such increase is found to not interfere with solar access or potential solar access of existing adjacent structures,

and the County determines the increase to be in the public benefit in its allowance for additional and/or larger residences and that are deed-restricted pursuant to this Division.”

- b. During the Preliminary/Final plan proceedings, the applicant demonstrated that reducing the height of the aforementioned buildings would result in less open space and park amenities, an increased number of buildings, a parking lot adjacent to the highway, reduced transit connectivity and more traffic and car trips within the development due to the location of the higher density structures in the center of the parcel. The Commission therefore finds that the public will benefit from increased building heights to allow more essential affordable workforce housing in the development and the increased height will not block solar access of existing adjacent structures.
 - c. Section 13-103: General Site Plan Standards and Lot Measurements is not amongst the “public health, safety, and welfare” standards described in Section 1-105: Sections Necessary for Immediate Preservation of Public Health, Safety, Welfare, and the Environmental and Natural Resources.
7. The applicant has met its burden, under LUR Section 9-604: A.6. to allow a modification of the standards set forth in the LUR, including but not limited to, Section 13-105: Residential Building Sizes and Lot Coverages, to allow for an increase in the maximum size of multifamily residential buildings is consistent with the standards of the Gunnison County Land Use Resolution.
- a. The applicant has demonstrated that the larger buildings will be more energy efficient; will provide more amenities, including the creation of park and open space due to the size and location of the buildings; will provide improved access to transit for residents in larger buildings; and will reduce traffic and vehicles in the remainder of the neighborhood due to the larger buildings’ location adjacent to the highway.
 - b. The proposed modification does not jeopardize public health, safety, or welfare and that neither Section 13-105: General Site Plan Standards and Lot Measurements nor viewsheds are amongst the “public health, safety, and welfare” standards described in Section 1-105: Sections Necessary for Immediate Preservation of Public Health, Safety, Welfare, and the Environmental and Natural Resources.
8. The applicant has met its burden to allow a modification to the parking standards as allowed in Section 9-604: B.1. Reduced Parking Space Requirements and is consistent with the standards of the Gunnison County Land Use Resolution.
- a. This Section states: “A reduction in the number of parking spaces required pursuant to Section 13-110: Off-Road Parking and Loading, depending upon location, bedroom mix, the availability of public transit and other pertinent factors.”
 - b. The applicant proposes 1.67 spaces/unit.
 - c. LUR Section 13-110: Off-Road Parking and Loading normally requires two parking spaces for up to a three-bedroom unit.
 - d. The Commission finds that modification of the foregoing standard and application of Section 9-604: B.1 is appropriate because the applicant has established reasonable efforts to balance the number of units with needed parking at the site. The applicant has shown that its proposal of 1.67 spaces/unit still provides parking for residents and that parking, along with the applicant’s separate project to develop an underpass from the site connecting it to transit and a multimodal path, justifies a modification of the normal parking standard.
9. Pursuant to Section 7-102: Standards of Approval for Major Impact Projects, the Commission hereby finds and concludes:
- a. This combined Preliminary and Final Plan application is generally consistent with the standards and requirements of the Resolution, pursuant to Section 7-103, i.e., compliance of the proposed land use change with the standards of the Resolution are required to be determined in detail during Preliminary Plan review, and definitively during Final Plan review. This application has addressed, and the Commission has evaluated this submittal for its integration of and compliance with the standards of the Resolution within its final presentation of the proposed development pursuant to the foregoing standard.
 - b. The applicant has submitted detailed evidence to demonstrate that the project is compatible with the community character, taking into account the appropriate modifications discussed above. The proposed development is compatible with the community character and is an enhancement of the development area because it will

- create a secure source of housing for community residents and does not adversely impact the area.
- c. The applicant intends to build the entire project at one time. However, as units are constructed, the applicant proposes to allow occupancy of those units as long as all utilities are available, emergency access is sufficient, and all life safety elements are installed and operational.
 - d. All uses have been identified within this proposed development.
- 10. A portion of the parcel is within 125 feet of a water body and the applicant has submitted the required elements of a water quality protection plan.
 - 11. The proposed live/work units in buildings 7 shall comply with the Home Occupation standards of the LUR and the "Live/Work Unit Rules" in Exhibit E of the memo from John Cattles, dated September 30, 2024.
 - 12. In response to recommendations from Colorado Parks and Wildlife the applicant has agreed to install bear-proof trash containers and limit the use of bird feeders.
 - 13. The applicant has agreed to install the Highway 135 underpass prior to any residents occupying the residential units on the parcel.
 - 14. The applicant has agreed to maintain access to the bus stops during construction of the roundabout.
 - 15. The applicant has agreed to initiate construction of the roundabout no later than 2027.
 - 16. The applicant proposes an onsite well for to supply irrigation water. An executed contract for augmentation water is required prior to the recordation of a resolution of approval.
 - 17. The applicant has submitted a Utility Extension Agreement dated July 15, 2024, with the Town of Crested Butte for water and wastewater treatment utility service.
 - 18. Design guidelines for residential construction are not required to be submitted. The applicant has submitted the designs for each building proposed and also included a list of design elements that guided the design of the buildings.
 - 19. The proposed land use change is compatible with the character of existing land uses in the development area and will not adversely impact the future development of the development area.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado, that no additional public hearing on the Whetstone Community Housing combined Preliminary and Final Plan need be conducted by the Board, and further, the Board hereby approves the Whetstone Community Housing Sketch Plan for LUC No. 22-00049 as recommended by the Planning Commission, with the following conditions:

- 1. The proposed development shall include bear-proof trash containers and limits on the use of bird feeders in compliance with the recommendations of Colorado Parks and Wildlife.
- 2. The applicant shall install the Highway 135 underpass prior to any residents occupying the residential units on the parcel.
- 3. The applicant shall maintain access to the bus stops during construction of the roundabout.
- 4. The applicant shall initiate construction of the roundabout no later than 2027.
- 5. All roads shall be named and shall not duplicate those of any existing named road within the unincorporated county or any incorporated municipality.
- 6. A contract for water augmentation for the irrigation well shall be submitted prior to recordation of the Resolution of approval.
- 7. The existing well shall be re-permitted for irrigation water and that well permit shall be submitted to Gunnison County prior to the issuance of any building permits.
- 8. The applicant shall comply with all applicable standards for the construction and operation of the stormwater detention structure which may be subject to administration by the Colorado Division of Water Resources.

9. The applicant shall install water quality protection measures such as silt fencing, during construction, along the southern most property line to ensure protection of the water body.
10. Any disturbance of ground greater than 10,000 square feet shall require a reclamation permit from Gunnison County Public Works in compliance with Section 13-115: Reclamation and Noxious Weed Control.
11. The inclusion of deed-restricted essential housing residences as described in the application and project description are a condition of this approval.
12. As applicable, the applicant shall obtain a stormwater discharge permit from the Colorado Department of Public Health and Environment.
13. A Development Improvements Agreement, subject to approval by the Gunnison County Attorney, shall be executed by the Board of County Commissioners, prior to recordation of the final plat, addressing the infrastructure improvements defined in the following plans:
 - "Whetstone Workforce Housing: Civil Construction Drawings," stamped by Shelby Madrid, P.E. and dated June 28, 2024
 - "Architectural drawings," prepared by Hord Coplan Macht and dated June 28, 2024
 - "Landscaping plan" prepared by Norris Design and dated June 28, 2024
 - "Access and parking plan," prepared by Norris Design and dated June 28, 2024
 - "Circulation and trails plan", prepared by Norris Design and dated June 28, 2024
 - "Lighting plan" prepared by Norris Design and dated June 28, 2024
 - "Parks and open space plan," prepared by Norris Design and dated June 28, 2024
 - "Snow storage plan," prepared by Norris Design and dated June 28, 2024
 - "Final Drainage Report: Whetstone Workforce Housing," stamped by Shelby Madrid, P.E. and dated June 25, 2024
 - "Stormwater Management Plan: Whetstone Workforce Housing," prepared by Shelby Madrid, P.E. and dated June 25, 2024
 - "Whetstone Method of Financing" prepared by Servitas
 - Cost estimate prepared by Servitas and Moss Construction and dated June 25, 2024
 - "Final Whetstone, Project Demand Study," prepared by Western Spaces, LLC and dated August 2024
14. This Permit Approval of this application is contingent upon compliance with all applicable federal, state, municipal and other permits required for construction following approval.
15. This approval is founded on each individual requirement. Should the applicant successfully challenge, in a judicial proceeding, any such finding or requirement, this approval is null and void.
16. This Preliminary and Final Plan approval may be revoked or suspended if Gunnison County determines that any material fact set forth herein or represented by the applicant was false or misleading, or that the applicant failed to disclose facts necessary to make any such fact not misleading.
17. The removal or material alteration of any physical feature of the property (geological, topographical or vegetative) relied on herein to mitigate a possible conflict shall require a new or amended land use change application.
18. Approval of this use is based upon the facts presented and implies no approval of similar use in the same or different location and/or with different impacts on the environment and community. Any such future application shall be reviewed and evaluated, subject to its compliance with current regulations, and its impact to the County.
19. This review and decision incorporates, but is not limited to, all the documentation submitted to the County and included within the Planning Office file relative to this application; including all exhibits, references and documents as included therein.

THIS RESOLUTION AND THE APPROVAL GRANTED HEREBY shall not be effective unless and until a copy is recorded in the Office of the Clerk and Recorder of Gunnison County.

INTRODUCED by Commissioner Smith, seconded by Commissioner Puckett Daniels, and adopted this 8th day of October 2024.

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 10/11/2024 thru 11/30/2024

Board of County Commissioners

1. [BOCC Regular Meeting](#)
October 15, 2024, All Day @ BOCC Boardroom
2. [BOCC Work Session](#)
October 22, 2024, All Day @ BOCC Boardroom
3. [BOCC Regular Meeting](#)
November 5, 2024, All Day @ BOCC Boardroom
4. [Mayors & Managers Meeting - Hosted by Gunnison Valley Health](#)
November 7, 2024, 12:00 PM - 1:30 PM
5. [BOCC Work Session](#)
November 12, 2024, All Day @ BOCC Boardroom
6. [BOCC Regular Meeting](#)
November 19, 2024, All Day @ BOCC Boardroom
7. [BOCC Work Session](#)
November 26, 2024, All Day @ BOCC Boardroom

County Board of Equalization

1. [County Board of Equalization](#)
October 15, 2024, 8:30 AM @ 200 E Virginia Ave Gunnison, CO 81230
Hearing Officer Recommendations

Gunnison County Organization

1. [Holiday - Veterans' Day - Offices Closed](#)
November 11, 2024, All Day
2. [Holiday - Thanksgiving - Offices Closed](#)
November 28, 2024 - November 29, 2024

Gunnison-Hinsdale Board of Human Services

1. [Gunnison-Hinsdale Board of Human Services Meeting](#)
October 15, 2024, All Day @ BOCC Board Room

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

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

Action Requested:

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Acknowledgement of CM Signature; Fence Agreement; Spehar & Kapushion Land Co

Fiscal Impact: 15,750

Submitted by: Holly Perry for Martin Schmidt

Submitter's Email Address: hperry@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\psolheim

Discharge Date: 10/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 10/8/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/8/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 10/15/2024

FENCE AGREEMENT

THIS FENCE AGREEMENT (“Agreement”) is entered into this 7th day of October, 2024, by and between the BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GUNNISON, COLORADO whose address is 200 E. Virginia, Gunnison, Colorado 81230 (herein “Gunnison County”) and JAMES SPEHAR, ROBERT SPEHAR AND KAPUSHION LAND CO. (“Owners”).

RECITALS

WHEREAS, the Slate River Road a/k/a County Road 734 is a County Road that is plowed in the winter; and

WHEREAS, James Spehar owns property along Slate River Road (described as 45.28 ACRES IN SECTION 34, TOWNSHIP 13S, RANGE 86W, parcel number 317700000188, account number R074220) and seeks to repair and replace fencing (“New Fencing”) along his property on Slate River Road; and

WHEREAS, Robert Spehar owns property along Slate River Road (described as 63.36 ACRES IN SECTION 34, TOWNSHIP 13S, RANGE 86W, parcel number 317700000187, account number R074219) and seeks to repair and replace fencing (“New Fencing”) along his property on Slate River Road; and

WHEREAS, Kapushion Land Co. owns property along Slate River Road (54.18 ACRES IN SECTION 34, TOWNSHIP 13S, RANGE 86W, parcel number 317700000052, account number R012569) and seeks to repair and replace fencing (“New Fencing”) along its property on Slate River Road; and

WHEREAS, Gunnison County and Owners intend to acknowledge and clarify the purpose of said New Fencing in this Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of the recitals above which are valuable and adequate and the terms of understanding below, Gunnison County and Owners agree to the following:

1. Gunnison County agrees to pay fifteen thousand seven hundred and fifty dollars (\$15,750) towards the cost of repairing and replacing the fencing creating the New Fencing per the bid attached and incorporated herein as Exhibit A.
2. Gunnison County and Owners have agreed that the location of the New Fencing along Slate River Road should meet the following considerations:
 - A. Allowing for additional setback for snow removal reasons; and

- B. Protection of fencing; and
 - C. Livestock containment and/or control.
3. Owners agree to take the responsibility for installation and maintenance of the above fencing and for the New Fencing. The New Fencing will be installed 30' off of the centerline of the road, or at the top of the cut or toe of the fill whichever is the greatest distance from the centerline of the road.
 4. Owners assume total responsibility, in perpetuity, for maintenance and repair of the New Fencing adjacent to his property along Slate River Road.
 4. This Agreement contains the entire final agreement between the parties hereto with respect to the subject matter herein, and supersedes any and all prior agreements, proposals, negotiations and representations pertaining to the subject matter herein.
 5. This Agreement shall be binding upon and inure to the benefit of the heirs, personal representatives, successors and assigns of the parties hereto.
 6. 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 Gunnison 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. 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.
 - e. 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.

f. 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.

g. 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 Gunnison County or the Owners receiving services or benefits pursuant to the Agreement is an incidental beneficiary only.

h. 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.

i. COUNTERPARTS: FACSIMILE AND ELECTRONIC TRANSMISSION. This Agreement may be executed by facsimile, electronic means or signatures, 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.

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

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

By:


Matthew Birnie, County Mager

ATTEST:


Deputy County Clerk



OWNERS

By:  _____
James Spehar

By: _____
Robert Spehar

By: _____
Kapushion Land Co.

OWNERS

By: _____
James Spehar

By: 
Robert Spehar

By: _____
Kapushion Land Co.

OWNERS

By: _____
James Spehar

By: _____
Robert Spehar

By: Mani Kapushion
Kapushion Land Co.

EXHIBIT A

Attached is the preferred bid documents from Augustine Locreto Fencing and a note that the property owners are paying \$1,750 (\$0.50 per foot) for fence enhancements. The County is committing to a maximum of \$15,750 for the construction of this fence alignment.

REVISED BID

Current Kapushion/ Spehar property
Crested Butte Co

Estimate of cost to replace existing 3500 feet Kapushion/ Spehar
pasture management fence bordering county road 734

Estimate:
Augustine Locreto Fencing will build:

3500 feet of lay-down fence on the south side of a at an acceptable
distance for snow removal (50 feet from center of road, up to 75' from
center or any other mutually agreed upon distance if necessary to
maneuver around ditches, water and/or terrain.)

Total cost: \$17,500 wood braces included

Breakdown:

Labor: \$ 12,500
\$3.50/ft

Complete construction of New Fence

Teardown of old fence

Remove from property all old fence materials except for usable T-posts

Materials: \$5,000

Fence Description:

4 strand barbed wire, tie stay to metal T-post style lay-down

T-posts approximately 15 feet apart with an additional two wood stays
in between.

Wood 3 post corner or 3 post in-line braces additional \$150

Wood 2 post braces are an additional \$100

*Not included in this estimate by available, wood braces can be
upgraded to welded pipe braces set in concrete;

Pipe 3 post corner or inline brace \$250

Pipe 2 post line brace \$200

All willows in the path of the proposed fence will be mowed and chipped prior to construction by Gunnison County, a strip approximately 10 feet in width.

Due to spring runoff, river overflow followed by necessary summer irrigation, this fence must be constructed in the fall.

To the owners and operators satisfaction, over the years we have replaced and maintained a good part of the fence on this property.

If you find this bid acceptable, we are ready to build this fence.

Thank you for considering Augustine Locreto Fencing .

ORIGINAL BID

Kapushion/ Spehar property *
Crested Butte Co

Estimate of cost to replace existing 3500 feet Kapushion/ Spehar pasture management fence bordering county road 734

Estimate:
Augustine Locreto Fencing will build:

3500 feet of lay-down fence on the south side of at at an acceptable distance for snow removal (100 to 150 feet from center of road 734.

Total cost: \$17,000 wood braces included hi

Breakdown:

Labor: \$ 12,250
\$3.50/ft

Complete construction of New Fence
Teardown of old fence
(pile on premises)

Materials: \$5,000

Fence Description:

4 strand barbed wire, tie stay to metal T-post style lay-down
T-posts approximately 15 feet apart with an additional two wood stays in between.

Wood 3 post corner or 3 post in-line braces additional \$150

Wood 2 post braces are an additional \$100

*Not included in this estimate by available, wood braces can be upgraded to welded pipe braces set in concrete;

Pipe 3 post corner or inline brace \$250

Pipe 2 post line brace \$200

All willows in the path of the proposed fence will be mowed and chipped prior to construction by Gunnison County, a strip approximately 10 feet in width.

Due to spring runoff, river overflow followed by necessary summer irrigation, this fence must be constructed in the fall.

To the owners and operators satisfaction, over the years we have replaced and maintained a good part of the fence on this property.

If you find this bid acceptable, we are ready to build this fence.

Thank you for considering Augustine Locreto Fencing .

Augustin Locreto
970 417-0335

From: Jim Spehar <speharjim@gmail.com>
Date: September 5, 2024 at 12:10:20 PM MDT
To: Jonathan Houck <JHouck@gunnisoncounty.org>
Subject: Re: Revised fence bid

I have talked with Augustine Locreto and was told the increment for making the fence a laydown arrangement is \$.50/foot, hence \$1750 on the 3500' fence.

The landowners are willing to pay that increment out of pocket to ease future maintenance and for wildlife protection. As you know there's a substantial elk herd occasionally seen on the acreage.

Jim

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Letter; 6 CCR 1007-2, Part 1, Section 4.6.7(B); Co

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Information Letter required by 6 CCR 1007-2, Part 1, Section 4.6.7(B)

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

Summary:

Letter informing CDPHE of current landfill closure costs

Fiscal Impact:

Submitted by: Perry Solheim **Submitter's Email Address:** psolheim@gunnisoncounty.org

Finance Review: Required Not Required

Comments:

Reviewed by: _____ Discharge Date: 9/30/2024

County Attorney Review: Required Not Required

Comments:
Legally sufficient. SO 10/2/24

Reviewed by: GUNCOUNTY1\sobaid Discharge Date: 10/2/2024 Certificate of Insurance Required
Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie Discharge Date: 10/4/2024

Consent Agenda Regular Agenda Worksession Time Allotted: 0

Agenda Date: 10/15/2024



September 27, 2024

Ms. Emily Everett
Colorado Department of Public Health and Environment
4300 Cherry Creek Drive South
Denver, Colorado
80246-1530

Dear Ms. Everett,

In accordance with the requirements of *6 CCR 1007-2, Part 1, Section 4.6.7(B)*, as amended, please be advised that Gunnison County has reported the following current cost estimates in its audited December 31, 2023 financial statements and related notes:

Liability for closure and post-closure costs at December 31, 2023:	\$1,413,826
Estimated total closure and post-closure costs at December 31, 2023:	\$3,353,559
Percentage of landfill capacity used to date at December 31, 2023:	49%
Estimated landfill life in years at December 31, 2023:	25 years

Gunnison County has complied with the requirements of Government Accounting Standards Board Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs.

A copy of Gunnison County's audited December 31, 2023 financial statements is attached for your reference.

Gunnison County has placed a copy of this letter and the audited December 31, 2023 financial statements in the facility's operating record.

Sincerely,
Gunnison County

Jonathan Houck, Chairperson
Gunnison County Board of Commissioners

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Grant Application; Colorado Sexual Health Initiati

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Colorado Sexual Health Initiative (COSHI)

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Grant to deliver comprehensive sex education and social emotional education in 6th and 9th grade health. Funds for Choice Pass parent education.

Fiscal Impact: \$48,884

Submitted by: Emily Mirza

Submitter's Email Address: emirza@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\psolheim

Discharge Date: 10/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 10/9/24

Reveiwed by: GUNCOUNTY1\sobaid

Discharge Date: 10/9/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 10/15/2024

Colorado Sexual Health Initiative

Narrative

***Please provide a brief summary of the proposed program: Provide comprehensive sexual health education for all.**

Funding will be utilized for the Gunnison County Substance Abuse Prevention Project (GCSAPP), a community coalition, to facilitate comprehensive sex education, adult preparation programs and askable adult workshops. During the 2024-25 school year, GCSAPP staff will partner with the RE1-J school district to deliver comprehensive sexual education and adult preparation during health classes, as well as additional sessions delivered as one-day intensives offered intermittently throughout the year. Youth will be taught skills in consent, friendships, communication, healthy relationships, dating, goal setting, stress management and coping. Program staff will facilitate askable adult workshops and adult preparation subjects in the community to help parents, community members, and youth serving professionals build skills. GCSAPP utilizes a Positive Youth Development framework when working with youth and families.

***Outline your proposed implementation plan for the year; when, where, etc.**

GCSAPP staff will partner with the school district to co-facilitate 3Rs in 9th grade health class in the Crested Butte Community School and the Gunnison High School. In addition, we will explore offering one-day intensive courses for students who either miss, opt-out or are doing online or home schooling.

***Please describe the intended outcomes of the program activities listed above:**

The intended outcome is to ensure accessible and comprehensive sexual health education to as many youths Gunnison County as possible each year. We aim to increase sexual health literacy and understanding of resources, including our local public health agency. We hope to increase engagement of Hispanic youth in comprehensive sex education. As a result, young people should feel more empowered to make informed health decisions about their own bodies through harm reduction strategies. Feedback and data will be collected using the 3R's pre and post surveys.

***Please describe the intended outcomes of the program activities listed above:**

Through the facilitation of the SES curriculum, youth will increase understanding of consent, healthy relationships, dating, and identify resources and trusted adults they can go to for support. Youth will have increased skills in goal setting, decision making, and coping/stress management. 9th grade youth will receive a curriculum with a heavier focus on healthy relationships while 6th and 7th grade on healthy life skills. Through the facilitation of askable adult workshops, parents,

community members, and youth serving professionals will build skills to engage in difficult conversations with young people and how to better show up for young people. Topics will include development, sexual health/consent/boundaries, puberty/body image, and how to navigate the digital world. We intend to continue to build more trusted adults in our community through a foundation of the PYD principles.

***Describe your recruitment plan for youth involved in programming outlined above:**

GCSAPP works in partnership with the Gunnison Watershed RE1-J school district to serve youth. Currently, GCSAPP staff are serving 6th, 7th and 9th youth grade weekly in health class. GCSAPP staff will support and engage youth groups within the school district including the GSAs. Adults will be recruited through the GCSAPP coalition, parents of youth engaged in our programming, and through community partnerships with youth serving agencies, coaches, and the school district.

***Describe your retention plan for youth involved in programming outlined above:**

Youth in our district are required to attend one semester of health class in middle and high school therefore youth engagement will be retained through school requirements. Staff are trained in the principles of PYD and youth engagement to build trust and positive relationships which in turn strengthens youth retention rates. Parents of youth involved in our largest youth program, Choice Pass, are required to attend one education event annually which greatly increases retention.

***Please describe any potential barriers to implementation.**

In past years, Hispanic youth have opted out of comprehensive sex education. As a community, we have seen an increase in teen pregnancies with Hispanic youth. There is cultural barrier to participate in comprehensive sex education.

Last year, we offered our one-day intensive courses throughout the summer and did not have engagement.

Our 3R's survey's from last year did not indicate a large increase in knowledge. We attribute some of this to the co-facilitation of our SEL coordinator and the health teacher. The health teach seemed to have some discomfort in delivering sex education.

***Please describe proposed solutions barrier described above.**

GCSAPP is partnering with Gunnison County Health and Human Services to offer a multi session parenting course to pre-teen parents. Our goal is to increase upstream prevention with parenting support before high school. Our Spanish speaking facilitators are going to add an additional session about sexual health and local resources to better education Hispanic parents. In addition, GCSAPP is partnering with the school district to promote their parent education nights on the health curriculum.

Our SEL coordinator is exploring offering one-day intensives throughout the school year. We have learned that the summer is not the ideal time.

This school year, we are working to increase the amount of teaching the SEL coordinator provides for comprehensive sex education. In addition, there has been a change in staff from the school district of their 9th grade health teacher. We are hopeful these two changes will increase teaching 3R's to fidelity and increase youth indicating a growth in knowledge.

Screen Shots of Application

The screenshot shows a web browser window displaying a form titled "Applicant Information". The form is part of a larger application process, as indicated by the "Steps" sidebar on the right, which lists: Applicant Information, Summary, Proposed Curricula Implementation, Adulthood Preparation Subjects, Youth Comprehensive Sexual Health Education, Recruitment & Retention, Programmatic Barriers and Solutions, Submission Affirmation & Signature, and Submit Application. The "Applicant Information" step is currently selected.

The form fields are as follows:

- Applying Agency:**
 - *Applying Agency Name: Gunnison County
 - *County Served: Gunnison
 - County Served 2, 3, and 4: (Empty dropdown menus)
- Address:**
 - *Street: 200 E. Virginia Ave
 - *City: Gunnison
 - *State: Colorado
 - *Zipcode: 81230
- Primary Contact:**
 - *First Name of Primary Contact: Emily
 - *Last Name of Primary Contact: Mirza
 - *Email of Primary Contact: emirza@gunnisoncounty.org
 - *Phone of Primary Contact: (970) 641-7612
- Approving Authority:**
 - *First Name of Approving Authority: Jonathan
 - *Last Name of Approving Authority: Houck
 - *Email of Approving Authority: jhouck@gunnisoncounty.org
 - *Title of Approving Authority: County Commissioner

At the bottom of the form, there is a "Save for later" link and a "Next" button. The footer of the page reads "© 2023 State of Colorado".

Summary

*Funding Amount Requested
\$ 25,000

*Please provide a brief summary of the proposed program: Provide comprehensive sexual health education for all.

Funding will be utilized for the Gunnison County Substance Abuse Prevention Project (GCSAPP) a community coalition to facilitate comprehensive sex education, adult preparation programs and askable adult workshops. During the 2024-25 school year, GCSAPP staff will partner with the SEL school district to deliver comprehensive sexual education and adult preparation.

Save for later

Previous Next

Steps

- Applicant information
- Summary**
- Proposed Curricula Implementation
- Adulthood Preparation Subjects
- Youth Comprehensive Sexual Health Education
- Recruitment & Retention
- Programmatic Barriers and Solutions
- Submission Affirmation & Signature
- Submit Application

Proposed Curricula Implementation

*How many Curricula do you plan to conduct?
1

*Outline your proposed implementation plan for the year: when, where, etc.

GCSAPP staff will partner with the school district to co-facilitate 3R's in 9th grade health class in the Crested Butte Community School and the Gunnison High School. In addition, we will explore offering one-day intensive courses for students who either miss, mature or are stress related or home schooled.

Curricula 1

*Curricula 3 R's High School	*Age Range 15-19 Years	*Number of Cohor... 3	*Participants 150	*Staff Responsible SEL Coordinator
---------------------------------	---------------------------	--------------------------	----------------------	---------------------------------------

*Please describe the intended outcomes of the program activities listed above:

The intended outcome is to ensure accessible and comprehensive sexual health education to as many youths Gunnison County as possible each year. We aim to increase sexual health literacy and understanding of resources, including our local public health assets. We hope to increase awareness of teenage youth in comprehensive sex education. As a result, young people should

Save for later

Previous Next

Steps

- Applicant information
- Summary
- Proposed Curricula Implementation**
- Adulthood Preparation Subjects
- Youth Comprehensive Sexual Health Education
- Recruitment & Retention
- Programmatic Barriers and Solutions
- Submission Affirmation & Signature
- Submit Application

Please indicate which of the following **Adult Preparation Subjects (APS)** will be offered.

Adult Preparation Subjects

- Healthy Relationships (consent, friendships, communication dating)
- Adolescent Development (growth & development, puberty, body image)
- Financial Literacy (budgeting, income, financial planning)
- Adult-Child Communication (askable adult workshops, discussing sensitive topics)
- Educational & Career Success (education, employment, resume creation, job seeking)
- Healthy Life Skills (goal-setting, decision making, coping and stress management skills)

How many APS activities do you plan to conduct?

5

APS Curricula 1

* Curricula	* Age Range	* Number of Cohor...	* Participants	* Staff Responsible
Healthy Relationships	15-19 Years	2	75	SEL Coordinator

APS Curricula 2

* Curricula	* Age Range	* Number of Cohor...	* Participants	* Staff Responsible
Healthy Relationships	20+ Years	1	50	GCSAPP Program Manager

APS Curricula 3

* Curricula	* Age Range	* Number of Cohor...	* Participants	* Staff Responsible
Adolescent Developme...	20+ Years	3	25	GCSAPP Program Manager

APS Curricula 4

* Curricula	* Age Range	* Number of Cohor...	* Participants	* Staff Responsible
Healthy Life Skills	15-19 Years	2	75	SEL Coordinator

APS Curricula 5

* Curricula	* Age Range	* Number of Cohor...	* Participants	* Staff Responsible
Healthy Life Skills	10-14 Years	3	75	GCSAPP Program Manager

* Please describe the intended outcomes of the program activities listed above:

Through the facilitation of the SES curricula, youth will increase understanding of consent, healthy relationships, dating, and identify resources and trusted adults they can go to for support. Youth will have increased skills in goal setting, decision making, and emotional stress management. Staff will work with each cohort to create a curriculum with a teacher focus on healthy relationships with AP.

Save for later Previous Next

Youth Comprehensive Sexual Health Education

Curricula

Total number of 10-14 youth indicated would initiate services:

0

* How many 10-14 year old youth do you anticipate will complete services within the current grant year?

0

Total number of 15-19 youth indicated would initiate services:

150

* How many 15-19 year old youth do you anticipate will complete services within the current grant year?

140

APS

Total number of 10-14 youth indicated would initiate services:

75

* How many 10-14 year old youth do you anticipate will complete services within the current grant year?

70

Total number of 15-19 youth indicated would initiate services:

150

* How many 15-19 year old youth do you anticipate will complete services within the current grant year?

140

Total number of 20+ year olds indicated would initiate services:

75

* How many 20+ year olds do you anticipate will complete services within the current grant year?

100

Save for later Previous Next

Steps

- Applicant Information
- Summary
- Proposed Curricula Implementation
- Adulthood Preparation Subjects
- Youth Comprehensive Sexual Health Education**
- Recruitment & Retention
- Programmatic Barriers and Solutions
- Submission Affirmation & Signature
- Submit Application

Recruitment & Retention

* Describe your recruitment plan for youth involved in programming outlined above:

GCSAPP works in partnership with the Gunnison Watershed RE1 J school district to serve youth. Currently, GCSAPP staff are serving 6th, 7th and 9th youth grade weekly in health class. GCSAPP staff will support and engage youth groups within the school district utilizing the GCSA. Adults will be recruited through the GCSAPP coalition, parents of youth involved in the...

* Describe your retention plan for youth involved in programming outlined above:

Youth in our district are required to attend one semester of health class in middle and high school therefore youth engagement will be retained through school requirements. Staff are trained in the principles of PYD and youth engagement to build trust and maintain relationships which in turn strengthens youth retention rates. Barriers of youth involved in our program are the...

Save for later

Previous Next

Steps

- Applicant Information
- Summary
- Proposed Curricula Implementation
- Adulthood Preparation Subjects
- Youth Comprehensive Sexual Health Education
- Recruitment & Retention**
- Programmatic Barriers and Solutions
- Submission Affirmation & Signature
- Submit Application

Programmatic Barriers and Solutions

* Please describe any potential barriers to implementation.

In past years, Hispanic youth have opted out of comprehensive sex education. As a community, we have seen an increase in teen pregnancies with Hispanic youth. There is cultural barrier to participate in comprehensive sex education. Last year, we offered our robust intensive course throughout the summer and did not have enrollment...

* Please describe proposed solutions barrier described above.

GCSAPP is partnering with Gunnison County Health and Human Services to offer a multi-session parenting course to pre-teen parents. Our goal is to increase upstream prevention with parenting support before high school. Our Spanish speaking facilitators are able to add an additional session about sexual health and local resources to better address the barrier.

Save for later

Previous Next

Steps

- Applicant Information
- Summary
- Proposed Curricula Implementation
- Adulthood Preparation Subjects
- Youth Comprehensive Sexual Health Education
- Recruitment & Retention
- Programmatic Barriers and Solutions**
- Submission Affirmation & Signature
- Submit Application

Submission Affirmation & Signature

By signing and submitting this application, the **Approving Authority*** acknowledges that all information is current and accurate to the best of their knowledge, and that they understand and agree to the programmatic goals and requirements.

*The Approving Authority is the individual responsible for final programmatic and fiscal decision making processes at the agency.
*First and Last Name (serve as electronic signature)

Save for later

- #### Steps
- Applicant Information
 - Summary
 - Proposed Curricula Implementation
 - Adulthood Preparation Subjects
 - Youth Comprehensive Sexual Health Education
 - Recruitment & Retention
 - Programmatic Barriers and Solutions
 - Submission Affirmation & Signature**
 - Submit Application



Tracking Form Tab Instructions

Enter each budgeted expense in the Monthly Tracking Tab for each month.

- ➡ The tracking form is **not required** to be filled out. Funded organizations may use this form to keep track of their monthly and year-to-date expenditures and contract balance for CoSHI
- ➡ Read the comments (red flags on certain cells) before completing; formulas are included to help prevent errors
- ➡ If a cell turns YELLOW, there is an error that you must fix before inputting into the Reimbursement Form Tab

Reimbursement Form Tab Instructions

Hover over any cell that has a RED FLAG in the corner for helpful hints on completing

Click on cell G5 to enter in the period (click and use the drop-down menu to select the Month and year - the invoice number will auto-populate)

Enter the monthly cost as well as the reimburseable amounts on each budget line for the period

- ➡ You can only enter in numbers in the cells that are in TEAL
- ➡ Do not copy and paste numbers from another spreadsheet or Quickbooks as there are usually rounding errors
- ➡ If the Total column turns YELLOW, there is an error and you must fix the error before submitting to CoSHI
- ➡ Once reviewed, the Reimbursement Form can be printed, signed, scanned and submitted via email, or it can be printed to pdf and then it can be digitally signed/certified and sent to the email below:

cdhs_coshi@state.co.us

Backup/source documentation should only be submitted when requested by CoSHI or CDHS Personnel

Please keep all of this documentation on file for at least three years after the end of the funding cycle

Budget Modification Instructions

CoSHI allows budget modifications to move money from one budgeted line item to another or to add additional budget lines.

- ➡ If you need to submit a budget modification, please use the Budget Modification Request on the TEAL Tab
- ➡ Programs may only submit 3 budget modifications through the contract year
- ➡ Only enter in data in cells that are TEAL
- ➡ If adding additional personnel lines, please submit job descriptions for the new personnel
- ➡ Once complete, please email us your budget modification in .xlsx or .xls format (PDF documents will not be accepted)

CoSHI will notify the program if the budget modification request has been approved or if additional information is needed.

Please send all budget modification requests to: cdhs_coshi@state.co.us



VENDOR/GRANTEE NAME	Gunnison County	PO NUMBER	PO IHFA 2025-XXXX
VENDOR CUSTOMER NUMBER	VC	PROGRAM START DATE	
ADDRESS CODE	AD001	PROGRAM END DATE	09/30/2025
A. PERSONNEL			
Position Title (Direct Services Staff Only)	Job Duties Related to CoSHI Purchase Order		Program Budget
1	SEL Coordinator	High School youth curricula facilitation, recruitment & retention & data collection & adult preparation subject facilitation 12 months; \$35.00/hr; 0.75 FTE; (30% Time & Effort Reporting to CoSHI)	\$18,200
2	Prevention Program Coordinator	Middle School youth curricula facilitation, recruitment & retention & data collection & adult preparation subject coordination 12 months; \$35.00/hr; 0.75 FTE; (12.5% Time & Effort Reporting to CoSHI)	\$8,580
3			
TOTAL PERSONNEL			\$26,780
B. FRINGE BENEFITS			
Position Title (Direct Services Staff Only)	Fringe Elements		Program Budget
4	SEL Coordinator	Vendor requests reimbursement for benefits at 40%. Benefits include: Employee health insurance 14.2%, payroll taxes 7.2%, workers comp 3.1%, PTO/EIB 1.0, 401K match 2.8%, unemployment ins .4%, other 1.3%	\$7,280
5	Prevention Program Coordinator	Vendor requests reimbursement for benefits at 30%. Benefits include: Employee health insurance 14.2%, payroll taxes 7.2%, workers comp 3.1%, PTO/EIB 1.0, 401K match 2.8%, unemployment ins .4%, other 1.3%	\$3,380
6			
TOTAL FRINGE BENEFITS			\$10,660
C. TRAVEL (Out of State Travel)			
Line Item	Description		Program Budget
7	N/A	Vendor will not request reimbursement for contractual expenses.	
8			
9			
TOTAL TRAVEL			\$0
D. SUPPLIES (Office supplies, condoms, training materials)			
Line Item	Description		Program Budget
10	Office Supplies	Supplies for program delivery to include books, notebooks, pens, and other paper products, cleaning supplies, hand sanitizers and other personal protective equipment.	\$500
11	Training Materials & Supplies	Supplies for trainings and positive youth development activities such as art & craft supplies, program supplies, and barrier methods such as condoms and demonstration models used in programming.	\$500
12			
13			
14			
TOTAL SUPPLIES			\$1,000
E. CONTRACTUAL			
Line Item	Description		Program Budget
15	N/A	Vendor will not request reimbursement for contractual expenses.	0
16			\$0
17			\$0
TOTAL CONTRACTUAL			\$0
F. OTHER (local travel, staff development, printing & publication, youth wkshop costs etc)			
Line Item	Description		Program Budget
18	Local Travel (mileage, per diem, lodging)	Funds for local/ statewide travel expenses. This includes fieldtrips, entry fees, mileage, hotels and all travel related expenses for youth and staff engaged in CoSHI programming, and/or conferences/ training.	\$1,000
19	Food for Askable Adult training and Youth Engagement	Provide nutritious snack and meals to youth or adults who are attending group (\$25/youth/adults x 25 youth/adults = snacks for 1 full workshop) \$625 x 4 cohorts	\$2,500
20	Training Cost	Funds for adult preparation subject trainings and sex education courses. This includes space rental and speaker fees.	\$1,500
21	Professional Development Costs	The costs for staff to attend local and in-state trainings.	\$500
22	Program Completion Awards & Incentives	Incentives for youth engagement and retention, graduation celebrations for groups, gift cards for youth \$50 maximum/youth	\$500
TOTAL OTHER			\$6,000
TOTAL OF DIRECT COSTS (A-F)			\$44,440
G. INDIRECT COST RATE			
Indirect Cost Rate			Indirect Costs
23	10% de Minimis Rate	10% of the total direct costs will be the indirect cost rate allowed.	\$4,444
TOTAL INDIRECT COST RATE			\$4,444
TOTAL PROGRAM BUDGET			\$48,884

AWARD AMOUNT		\$48,884.00	MONTHLY TRACKING FORM										July is a good time to check the spending on each line. Use the Budget modification form to make any adjustments needed to spend each line to \$0.00 by September 30th.				
A. PERSONNEL																	
#	POSITION TITLE	BUDGET	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD REQUEST	BALANCE	% BUDGET REQUESTED
1	SEL Coordinator	\$18,200.00													\$0.00	\$18,200.00	0.00%
2	Prevention Program Coordinator	\$8,580.00													\$0.00	\$8,580.00	0.00%
3	0	\$0.00													\$0.00	\$0.00	#DIV/0!
TOTAL PERSONNEL COSTS		\$26,780.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,780.00	0.00%
B. FRINGE BENEFITS																	
#	POSITION TITLE	BUDGET	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD REQUEST	BALANCE	% BUDGET REQUESTED
4	SEL Coordinator	\$7,280.00													\$0.00	\$7,280.00	0.00%
5	Prevention Program Coordinator	\$3,380.00													\$0.00	\$3,380.00	0.00%
6	0	\$0.00													\$0.00	\$0.00	#DIV/0!
TOTAL FRINGE		\$10,660.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,660.00	0.00%
C. TRAVEL (Out of State Travel)																	
#	LINE ITEM	BUDGET	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD REQUEST	BALANCE	% BUDGET REQUESTED
7	N/A	\$0.00													\$0.00	\$0.00	#DIV/0!
8	0	\$0.00													\$0.00	\$0.00	#DIV/0!
9	0	\$0.00													\$0.00	\$0.00	#DIV/0!
TOTAL TRAVEL COSTS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
D. SUPPLIES (Office supplies, condoms, training materials)																	
#	LINE ITEM	BUDGET	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD REQUEST	BALANCE	% BUDGET REQUESTED
10	Office Supplies	\$500.00													\$0.00	\$500.00	0.00%
11	Training Materials & Supplies	\$500.00													\$0.00	\$500.00	0.00%
12	0	\$0.00													\$0.00	\$0.00	#DIV/0!
13	0	\$0.00													\$0.00	\$0.00	#DIV/0!
14	0	\$0.00													\$0.00	\$0.00	#DIV/0!
TOTAL SUPPLIES		\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
E. CONTRACTUAL																	
#	LINE ITEM	BUDGET	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD REQUEST	BALANCE	% BUDGET REQUESTED
15	N/A	\$0.00													\$0.00	\$0.00	#DIV/0!
16	0	\$0.00													\$0.00	\$0.00	#DIV/0!
17	0	\$0.00													\$0.00	\$0.00	#DIV/0!
TOTAL CONTRACTUAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
F. OTHER																	
#	LINE ITEM	BUDGET	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD REQUEST	BALANCE	% BUDGET REQUESTED
18	Local Travel (mileage, per diem, lodging)	\$1,000.00													\$0.00	\$1,000.00	0.00%
19	Cost for Askable Adult training and Youth Engagem	\$2,500.00													\$0.00	\$2,500.00	0.00%
20	Training Cost	\$1,500.00													\$0.00	\$1,500.00	0.00%
21	Professional Development Costs	\$500.00													\$0.00	\$500.00	0.00%
22	Program Completion Awards & Incentives	\$500.00													\$0.00	\$500.00	0.00%
TOTAL OTHER COSTS		\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
TOTAL DIRECT COSTS (A-F)		\$44,440.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,440.00	0.00%
G. INDIRECT COST RATE																	
#	INDIRECT RATE TYPE	INDIRECTS	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	YTD REQUEST	BALANCE	% BUDGET REQUESTED
23	10% de Minimis Rate	\$4,444.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,444.00	0.00%
TOTAL INDIRECT COSTS		\$4,444.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,444.00	0.00%
TOTAL		\$48,884.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,884.00	0.00%



CoSHI
Colorado Sexual Health Initiative

Reimbursement Form

Vendor Legal Name	GRANTEE/VENDOR	Reimbursement Period	October 2024
CORE VCUST No.	VENDOR/CUSTOMER	Invoice Number	VEND1024
CORE Address Code	ADDRESS CODE	Total Reimbursement Request for Period	\$0.00
PO NUMER	PO NUMBER		

A. PERSONNEL			
#	POSITION TITLE	BUDGETED AMT	REIMBURSEMENT AMOUNT
1	SEL Coordinator	\$18,200	
2	Prevention Program Coordinator	\$8,580	
3	0	\$0	
TOTAL SALARY EXPENSES REQUESTED			\$0.00

B. FRINGE BENEFITS			
#	POSITION TITLE	BUDGETED AMT	REIMBURSEMENT AMOUNT
4	SEL Coordinator	\$7,280	
5	Prevention Program Coordinator	\$3,380	
6	0	\$0	
TOTAL FRINGE BENEFITS EXPENSES REQUESTED			\$0.00

C. TRAVEL (Out of State Travel)			
#	LINE ITEM	BUDGETED AMT	REIMBURSEMENT AMOUNT
7	N/A	\$0	
8	0	\$0	
9	0	\$0	N/A
TOTAL TRAVEL EXPENSES REQUESTED			\$0.00

D. SUPPLIES (Office supplies, condoms, training materials)			
#	LINE ITEM	BUDGETED AMT	REIMBURSEMENT AMOUNT
10	Office Supplies	\$500	
11	Training Materials & Supplies	\$500	
12	0	\$0	
13	0	\$0	
14	0	\$0	
	0	\$0	
TOTAL SUPPLIES EXPENSES REQUESTED			\$0.00

E. CONTRACTUAL			
#	LINE ITEM	BUDGETED AMT	REIMBURSEMENT AMOUNT
15	N/A	\$0	
16	0	\$0	
17	0	\$0	
TOTAL CONTRACTUAL EXPENSES REQUESTED			\$0.00

F. OTHER			
#	LINE ITEM	BUDGETED AMT	REIMBURSEMENT AMOUNT
18	Local Travel (mileage, per diem, lodging)	\$1,000	
19	Food for Askable Adult training and Youth Engagement	\$2,500	
20	Training Cost	\$1,500	
21	Professional Development Costs	\$500	
22	Program Completion Awards & Incentives	\$500	
TOTAL OTHER EXPENSES REQUESTED			\$0.00

TOTAL OF DIRECT COSTS (A-F)			\$0.00
-----------------------------	--	--	--------

G. INDIRECT COST RATE			
#	LINE ITEM	BUDGETED AMT	REIMBURSEMENT AMOUNT
23	10% de Minimis Rate	\$4,444	\$0.00
TOTAL INDIRECT COST EXPENSES REQUESTED			\$0.00

TOTAL REIMBURSEMENT REQUESTED			\$0.00
-------------------------------	--	--	--------

TO BE SIGNED BY AUTHORIZED INDIVIDUAL

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise."
U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812

Print Name	Title	Signature	Date

Budget Modification Request #1

Submitted Date:

Approved Date:

AWARDED BUDGET		\$48,884.00	Budget Modification Request		Current Budget Information		If approved	
Line #		Budgeted Amount	Amount Increase / Decrease	New Budgeted Amount	YTD Request	Balance Prior to Modification	Balance After Modification	
A. PERSONNEL								
1	SEL Coordinator	\$18,200.00		\$18,200.00	\$0.00	\$18,200.00	\$18,200.00	Please provide a justification for any changes requested.
2	Prevention Program Coordinator	\$8,580.00		\$8,580.00	\$0.00	\$8,580.00	\$8,580.00	
3		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL PERSONNEL SALARY		\$26,780.00	\$0.00	\$26,780.00	\$0.00	\$26,780.00	\$26,780.00	

Line #		Budgeted Amount	Amount Increase / Decrease	New Budgeted Amount	YTD Request	Balance Prior to Modification	Balance After Modification	
B. FRINGE								
4	SEL Coordinator	\$7,280.00		\$7,280.00	\$0.00	\$7,280.00	\$7,280.00	Please provide a justification for any changes requested.
5		\$3,380.00		\$3,380.00	\$0.00	\$0.00	\$3,380.00	
6		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL PERSONNEL FRINGE		\$10,660.00	\$0.00	\$10,660.00	\$0.00	\$7,280.00	\$10,660.00	

Line #		Budgeted Amount	Amount Increase / Decrease	New Budgeted Amount	YTD Request	Balance Prior to Modification	Balance After Modification	
C. TRAVEL								
7		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	Please provide a justification for any changes requested.
8		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
9		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL TRAVEL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Line #		Budgeted Amount	Amount Increase / Decrease	New Budgeted Amount	YTD Request	Balance Prior to Modification	Balance After Modification	
D. SUPPLIES								
10	Office Supplies	\$500.00		\$500.00	\$0.00	\$500.00	\$500.00	Please provide a justification for any changes requested.
11	Training Materials & Supplies	\$500.00		\$500.00	\$0.00	\$500.00	\$500.00	
12		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
13		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
14		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL SUPPLIES		\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	

Line #		Budgeted Amount	Amount Increase / Decrease	New Budgeted Amount	YTD Request	Balance Prior to Modification	Balance After Modification	
E. CONTRACTUAL								
15		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	Please provide a justification for any changes requested.
16		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
17		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL CONTRACTUAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Line #		Budgeted Amount	Amount Increase / Decrease	New Budgeted Amount	YTD Request	Balance Prior to Modification	Balance After Modification	
F. OTHER								
18	Local Travel (mileage, per diem, lodging)	\$1,000.00		\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	Please provide a justification for any changes requested.
19	Food for Askable Adult training and Youth E	\$2,500.00		\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	
20	Training Cost	\$1,500.00		\$1,500.00	\$0.00	\$500.00	\$1,500.00	
21	Professional Development Costs	\$500.00		\$500.00	\$0.00	\$500.00	\$500.00	
22	Program Completion Awards & Incentives	\$500.00		\$500.00	\$0.00	\$0.00	\$500.00	
TOTAL OTHER		\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$4,500.00	\$6,000.00	

Line #		Budgeted Amount	Amount Increase / Decrease	New Budgeted Amount	YTD Request	Balance Prior to Modification	Balance After Modification	
INDRECT COSTS								
Please provide a justification for any changes requested.								

23	10% de Minimis Rate	\$4,444.00		\$4,444.00	\$0.00	\$4,444.00	\$4,444.00	
Total		\$48,884.00	\$0.00	\$48,884.00	\$0.00	\$44,004.00	\$48,884.00	

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Grant Award Letter; Community Foundation of Gunnis

Action Requested:

Parties to the Agreement: Community Foundation of the Gunnison Valley

Term Begins:

Term Ends:

Grant Contract #:

Summary:

This funding will support essential services to low income older adults in the form of rent, meals, utilities and other basic needs.

Fiscal Impact: 4500

Submitted by: Elizabeth Holena

Submitter's Email Address: elizabeth.holena@state.co.us

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\psolheim

Discharge Date: 10/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 10/8/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/8/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 10/15/2024



September 20, 2024

Betsy Holena
Gunnison County Department of Health & Human Services
220 North Spruce Street
Gunnison, CO 81230

Dear Betsy,

We are pleased to enclose our check in the amount of \$4,500.00 from the Don Hirsch Gunnison Valley Senior Services Fund, a component fund of the Community Foundation of the Gunnison Valley. This grant was recommended by the Senior Services Advisory Committee and is designated for the Senior Health & Resources Program.

Your acceptance of this check will certify that (a) no individual associated with the philanthropic donor fund recommending this grant will receive any goods or services as a result of it; and (b) this grant will not be used to satisfy any legally binding pledge as a condition of this grant.

When making a public announcement about this grant, we would appreciate it if you would recognize the support of the Don Hirsch Gunnison Valley Senior Services Fund at the Community Foundation of the Gunnison Valley. Any note of appreciation may be sent directly to us and we will share it with the committee.

We wish you success in the continued pursuit of your mission!

Warm regards,

Alicia Corliss
Director of Operations

HOUSTON TO FORT WORTH THE WATERBURY OF CALIFORNIA THE STATE OF TEXAS

11783



CFGV COMMUNITY FOUNDATION
GUNNISON VALLEY

P.O. Box 7057 · Gunnison, CO 81230
970.641.8837

The Gunnison Bank & Trust Company
Gunnison, Colorado 81230-0119

NO.

DATE

82-127/1021

09/20/2024

AMOUNT

***4,500.00

Gunnison County Department of Health & Human Services

PAY Four thousand five hundred dollars and 00/100*****

TO
THE
ORDER
OF

Gunnison County Department of Health & Human Services
220 North Spruce Street
Gunnison, CO 81230



TWO SIGNATURES REQUIRED OVER \$1000.00

[Signature]
AUTHORIZED SIGNATURE

⑈011783⑈ ⑆102101276⑆ 042 212⑈

COMMUNITY FOUNDATION OF THE GUNNISON VALLEY

Grant 19784 :: Don Hirsch Gunnison Valley Senior Services Fund
Grant for Senior Health & Resources Program

11783

09/20/2024

4,500.00

Total

4,500.00

Security features. Details on back.



HEALTH AND HUMAN SERVICES DEPARTMENTS

Human Services Phone: (970) 641-3244 Fax: (970) 641-3738

Public Health Phone: (970) 641-0209 Fax: (970) 641-8346

225 N Pine St, Gunnison, CO 81230

Website: www.GunnisonCounty.org

Dear Community Foundation,

Gunnison County Department of Health and Human Services Senior Resource Office(SRO) continues to target and provide services to the community's rural, low income, isolated older adults experiencing the greatest insecurities in food, shelter, protection, medical and behavioral health care. The Senior Resource Office requests \$9000 to be able to continue providing assistance to meet the very basic needs of older adults living in the community. The Senior Resource Office provides one on one, person centered counseling to older adults to identify, enroll and increase access to a spectrum of services that increase safety, wellbeing and connectivity to the community.

Rental/mortgage/utility assistance	\$6000
Meals(Senior Center)	\$1000
Rec Center Passes	\$1000
Options Counseling	\$1000
Total	\$9000

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Acknowledgment of County Manager's signature; Stip

Action Requested: County Manager Signature

Parties to the Agreement: Colorado Health Institute

Term Begins: Oct 15 2024

Term Ends:

Grant Contract #:

Summary:

HHS would like to accept \$25,000 to do outreach and education related to Cover All Coloradans.

Fiscal Impact:

Submitted by: Margaret Wacker

Submitter's Email Address: mwacker@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\psolheim

Discharge Date: 10/7/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 10/7/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/7/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 10/15/2024

Health Benefits for Children and Pregnant Persons or Cover All Coloradans - Community Organization Ambassador Program

Organizational Stipend Request Form and Scope of Work

Please complete this form, including all areas highlighted in yellow, and email it along with a completed Form W-9 to coloradohealthinstitute2@bill.com and copy Amy Hoffmaster at hoffmastera@coloradohealthinstitute.org.

After submission, the financial contact will receive notice from Bill.com to manage payment preferences including paper check or ACH deposit.

Stipend Request Form

Cover All Coloradans Community Health Ambassador Program

Colorado Health Institute
1999 Broadway, Suite 600
Denver, CO 80202

Organization name: Gunnison County

Organization address: 220 N. Spruce St, Gunnison CO 81230

Organization website:

<https://gunnisoncounty.org/149/Health-Human-Services>

Primary contact name: Margaret Wacker

Primary contact phone:

970-641-7913

Primary contact email (to send program reporting, survey, and other project requirements):

mwacker@gunnisoncounty.org

If there are others from your organization you would like included on updates about the program or the learning listserv, please include their emails here:
ymolina@gunnisoncounty.org

Payment and schedule: Ambassadors receive a total of \$25,000 for their efforts outlined in the scope of work. The \$25,000 will be distributed by Colorado Health Institute (CHI) once this Stipend Request Form is signed and submitted. Monthly financial expenditure reports and receipts are due based on the deliverable schedule in the scope of work. Funds that ambassadors expect not to spend by June 30, 2025 must be returned to CHI by June 6, 2025.

Project Title: Health Benefits for Pregnant People and Children or Cover All Coloradans – Community Ambassador Organization Program

Purpose of funds: Community organizations (known as ambassadors) will partner with CHI and the Colorado Department of Health Care Policy and Financing (HCPF), to increase their capacity and prepare to engage and enroll pregnant persons and children regardless of immigration status into Colorado’s Medicaid and CHP+ programs in 2025. Community organizations will do this through education, outreach, and messaging surrounding the Cover All Coloradans program, as well as other strategies that the ambassador may see as fit to achieve the program goals. This includes facilitating enrollment for people who



COLORADO HEALTH INSTITUTE

currently qualify for Medicaid and CHP+ programs and preparing staff and team members for January 1, 2025 when Cover All Coloradans benefits begin.

Name of your organization’s financial contact: Jody Wise

Financial contact title: Accountant

Financial contact phone: 970-641-7679

Financial contact email address: jwise@gunnisoncounty.org

After submission, the financial contact will receive notice from Bill.com to manage payment preferences including paper check or ACH deposit.

Terms: When accepting the stipend, we assume the following from participants/partnering organizations:

1. Participants shall follow the Scope of Work beginning on page 4.
2. Participants shall uphold the values of trust, openness, collaboration, and best intent in all efforts.
3. Participants shall not use these funds for direct lobbying efforts.
4. Participating organizations shall not use more than 50% of their funds on indirect costs. If more than 50% is needed for indirect costs or if you have any questions about using your stipend, contact Amy Hoffmaster at hoffmastera@coloradohealthinstitute.org before spending.
5. If an organization anticipates they will have unspent funds by end of their contract or has misspent their funds on unallowable costs or costs not associated with the contract, **those funds must be returned to CHI by June 6, 2025.**
6. If an organization is unable to comply with the scope of work and/or the deliverables outlined, organizations must work with CHI to determine how unspent or misused funds will be returned to the granting organization.

10/10/24

Signature _____ **Date** _____

Contract number (for CHI internal use only): 24-057

Scope of Work

Cover All Coloradans Community Health Ambassador Program

Project Description

Community organizations (known as ambassadors) will partner with CHI and HCPF to increase their capacity and prepare to engage and enroll pregnant persons and children regardless of immigration status into Colorado's Medicaid and CHP+ programs in 2025. Community organizations will do this through education, outreach, and messaging surrounding the Cover All Coloradans program, as well as other strategies that the ambassador may see as fit to achieve the program goals. This includes facilitating enrollment for people who currently qualify for Medicaid and CHP+ programs and preparing staff and team members for January 1, 2025 when Cover All Coloradans' benefits begin.

Timeline

This scope of work will be carried out from October 15, 2024 – June 30, 2025, after the Stipend Request Form is signed and submitted.

Consent to Share Content

CHI and HCPF partners would like to use quotes and other ambassador-generated content included in their program plans, monthly reports, and other promotional materials. By sharing this content with CHI through these deliverables, you are granting us permission to use it for any media or promotion of the program in the future. Please contact hoffmastera@coloradohealthinstitute.org with any questions.

Definitions

- **Community touchpoint:** A strategy for reaching a person or group of people to disseminate information about the program. Outreach work should be as interactive as possible, and we recommend delivering messages in a variety of formats each month. Organizations should draw on their strengths and connections to the community. Examples may include, but are not limited to:
 - Publicizing social media content
 - Disseminating fliers, email blasts, or newsletter content
 - Pushing out information via mobile applications (such as WhatsApp)
 - Taking advantage of free media opportunities
 - Knocking on doors and talking with people in a neighborhood
 - Staffing a booth or table at a community event such as health fairs or church events
 - Hosting talking circles, webinars, or one-on-one conversations
 - Training community or team members
 - Hosting public meetings
 - Facilitating enrollment, such as referring individuals to enrollment sites or enrolling pregnant persons and children without qualifying immigration status into Colorado's Medicaid and CHP+ programs

Table 1: Scope of Work

Activity	Sub Activities
<p>The ambassador shall partner with CHI and HCPF to engage and support the enrollment of pregnant persons and children regardless of immigration status to the state’s Medicaid and CHP+ programs based upon the ambassador's population of reach.</p>	<ol style="list-style-type: none"> 1. The ambassador will outline the enrollment needs of their community and how they plan to use their funds to inform and/or facilitate enrollments via a program plan. 2. The ambassador is responsible for implementing at least one community touchpoint a month to address fear and concerns regarding public charge implications and/or to help support enrollment. Ambassadors should implement community touchpoints they have experience in and resources for, which will be outlined in ambassadors’ program plans. <ul style="list-style-type: none"> • In the case an ambassador wishes to host a public meeting as a community touchpoint, the ambassador will connect with CHI prior to ensure materials are aligned with the program. • Ambassadors may cohost meetings with other ambassadors and invite other partners if interested. Example topics include Medicaid/CHP+ enrollment, eligibility, and related concerns; the public’s understanding of the Cover All Coloradans benefit; and/or the public charge. • CHI will support the ambassador with meeting agenda topics, but the ambassador will be responsible for providing resources, food, child care, incentives, supplies, and/or logistics for each meeting as needed, including translation and live interpretation services. CHI can help schedule translation and live interpretation through recommended companies. 3. The ambassador shall additionally be responsible for a minimum of three in-person events held with the community for information-sharing about the Cover All Coloradans program. The ambassadors will include the number of enrollees and participants during these events in a report. The timeline for these three in-person events follows: <ul style="list-style-type: none"> • One in-person event held between October and November 2024 focused on upcoming enrollment eligibility on January 1, 2025. • One in-person event held between January and February 2025 hosting enrollment assistance for community members, primarily focused on the newly eligible population of Coloradans regardless of their immigration status. • One in-person event held between March and April 2025 hosting enrollment assistance for community members, primarily focused on the newly eligible

	<p>population of Coloradans regardless of their immigration status.</p> <ol style="list-style-type: none"> 4. The ambassador will collaborate with CHI and HCPF to transcreate, test and revise, and retest messaging regarding the Cover All Coloradans program and public charge policies that are easy to process and understand. 5. Ambassadors are strongly encouraged to use existing HCPF communications materials in any of their outreach efforts. If the ambassador would like to create their own communications materials, it will take at minimum five business days for review and approval from HCPF and CHI. If creating their own new materials, ambassadors shall use key messaging and terminology that is approved and provided by HCPF and CHI. 6. The ambassador will complete a pre- and post-grant survey to assess knowledge, attitudes, comfort level, and understanding related to the Cover All Coloradans program. 7. The ambassador will submit financial expenditure and program reports monthly (using templates provided) detailing their activities, including type of programming and estimated reach. The report will also be an opportunity for ambassadors to provide ongoing feedback to HCPF and CHI staff. 8. The ambassador will work closely with CHI staff to answer questions, navigate systems and identify areas where they need support. 						
<p>The ambassador will collaborate with CHI and other ambassadors to learn from one another.</p>	<ol style="list-style-type: none"> 1. Ambassadors are required to attend monthly Community of Practice meetings with other ambassadors. In the case an ambassador cannot attend a meeting, the ambassador will assign a delegate to attend the meeting in their place. 2. Ambassadors will be encouraged to learn and work together across projects and collective efforts. CHI will gather input from ambassadors on their needs and share training and learning opportunities in the Community of Practice or through alternative methods such as a listserv. 3. The ambassador will be required to attend an enrollment webinar hosted by HCPF and CHI. 4. The ambassador will be required to attend the media preparation training provided by CHI. 5. Ambassadors may have opportunity to collaborate with CHI on other CHI/HCPF-hosted stakeholder engagement meetings if requested and interested. These public meeting(s) can take the place of a community touchpoint. 						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Deliverables</th> <th>Due Dates</th> </tr> </thead> <tbody> <tr> <td data-bbox="159 1745 966 1812">Program plan.</td> <td data-bbox="966 1745 1505 1812">October 24, 2024</td> </tr> <tr> <td data-bbox="159 1812 966 1881">Monthly report, including list of promotions, number of enrollments, communications materials, and/or</td> <td data-bbox="966 1812 1505 1881">November 6, 2024 December 6, 2024</td> </tr> </tbody> </table>		Deliverables	Due Dates	Program plan.	October 24, 2024	Monthly report, including list of promotions, number of enrollments, communications materials, and/or	November 6, 2024 December 6, 2024
Deliverables	Due Dates						
Program plan.	October 24, 2024						
Monthly report, including list of promotions, number of enrollments, communications materials, and/or	November 6, 2024 December 6, 2024						

<p>outreach activities created and used.</p>	<p>January 6, 2025 February 6, 2025 March 6, 2025 April 6, 2025 May 6, 2025 June 6, 2025 (to include anticipated and actual activities to-date)</p>
<p>Monthly financial expenditure report with receipts outlining program expenditures.</p>	<p>November 6, 2024 December 6, 2024 January 6, 2025 February 6, 2025 March 6, 2025 April 6, 2025 May 6, 2025 June 6, 2025 (to include anticipated and actual funds spent)</p>
<p>Pre- and post-program survey responses.</p>	<p>October 24, 2024 and June 6, 2025</p>
<p>In-person events summary, including number of enrollees and participants and any feedback received.</p>	<p>December 1, 2024 March 1, 2025 May 1, 2025</p>

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Grant Application; City of Gunnison Community Gran

Action Requested: Other Consent to Apply

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Requesting consent to apply for the 2024 City of Gunnison Community Grant

Fiscal Impact:

Submitted by: Lana Athey

Submitter's Email Address: lathey@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\psolheim

Discharge Date: 10/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 10/8/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/8/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 10/15/2024

Organization Name

Gunnison-Hinsdale Early Childhood Council and the Multicultural Resource Services housed under Gunnison County Department of Health and Human Services

Contact

Lana Athey – Early Childhood Services Supervisor, lathey@gunnisoncounty.org

Mailing Address

220 N. Spruce Street, Gunnison, CO 81230

Provide a brief description of the program or service:

The Gunnison-Hinsdale Early Childhood Council (GHECC) and Multicultural Resource Services (MRS) are both housed under Gunnison County's Department of Health and Human Services (DHHS). Both the GHECC and the MRS are focused on creating solutions to issues related to our vulnerable populations, including youth and young children, low income and minority populations.

The lack of affordable, quality child care has continued to be an issue for many families with young children in our community. The GHECC continues to hear from families on a weekly basis that are struggling to find affordable full day care for their children ages 0-5 and others who are having difficulty finding after-school care for their school aged children. This lack of childcare directly impacts the economic prosperity of our community both in the short term and the long term.

Early childhood workforce turnover over the last few years has strained the early childhood education system in our community, especially infant/toddler care. Even with the additional slots added by Little Adventures Child Care Center formerly known as Wonderland Nature School, accessing infant and toddler care is still difficult for many families. The COVID19 pandemic exacerbated these issues making it increasingly harder for our local childcare centers and licensed family childcare home providers to maintain operations. Child care providers have been pushed towards operating at reduced hours or close certain classrooms due to staffing issues.

The stimulus funding for early childhood programs that rolled out later in 2021 provided some relief to licensed providers and the families that they serve allowing for some stabilization and reduction in tuition for many families. However, the monthly payments for the child care stabilization grants have now ended and providers are once again unsupported by State and Federal subsidies.

Since 2021 the Council has been surveying the early childhood workforce and over this time period we have been able to see some positive results around recruitment and retention and feelings of appreciation within our local early childhood workforce. One noticeable increase has been in the percentage of early childhood teachers that have either agreed or strongly agreed that they intend to stay in the field for the next 5 years going from 54.5% in 2022 to 80.7% in 2023. Also in 2023 88.4% of teachers either agreed or strongly agreed that they felt respected and appreciated as an early childhood teacher by their community at large this was similar to what was expressed by respondents in 2022. The Council believes that our efforts to better support the early childhood workforce have directly impacted these increases. Although the programs that we have established do not place a significant amount of funds back into the hands of teachers they do go miles to show that the community appreciates the teachers and the work that they do on a daily basis.

Over the last 3 years the Council has been able to acquire funding to support the EC credential stipend program for early childhood teachers. The program provides early childhood teachers with \$100-\$800 stipends depending on their early childhood credential level and number of years they have applied. The GHECC was awarded the Early Milestones Colorado Workforce Innovation grant in 2021, the CIRCLE grant in 2022 and the Buell Workforce grant in 2024. Each of the grants has supported the GHECC in scaling up the EC Educator Stipend Program, however funding sources are only able to provide one year of funding and the Council continues to look for funding to continue this and our other workforce programs. The City of Gunnison and Town of Crested Butte have also helped to support this program for the last few years. With the grant funding awarded through the Buell workforce grant the Council was able to hold funds received from the City of Gunnison and will once again be able to offer the EC credential stipend to early childhood teachers.

The GHECC also provides supports for child care providers to become and maintain their current license. This direct support has helped two new early childhood providers open their doors in recent years, one in the City of Gunnison.

The GHECC is requesting funding from the City of Gunnison so we can continue to build local supports for our early childhood workforce and families in our community and strengthen our local early childhood system, thereby strengthening our local economy. Ultimately, this will create a stronger and more resilient community.

The GHECC and MRS are requesting funding to help support our efforts to:

- raise awareness around the issues facing early childhood care and education programs in our valley
- develop solutions through improved collaboration among organizations that have the potential to remedy this situation.

- Increase the voice of Spanish-speaking community members in creating solutions for childcare needs, and providing training opportunities for Family, Friend and Neighbor caregivers
- Coordinating and partnering with the City of Gunnison on Spanish Outreach services to better provide inclusive events and services such as the Welcoming events and the Gunnison Cultural Connection.

Funding Impact*

Please describe the resulting impact to your program or service in the event funding is not approved or your application is only funded in part.

Should the funding for this service not be approved, the GHECC and MRS would continue to work on the tasks outlined in the program description, however with greatly reduced capacity. Without this funding our efforts to impact the early childhood workforce and address the child care access needs of the community, including Spanish speaking parents, would be more constrained.

The early childhood workforce is a unique and vulnerable population. The majority of the early childhood providers in our community operate on razor-thin margins and rely heavily on the tuition paid by families as their primary and often sole source of revenue to cover payroll and additional operating expenses. Early childhood centers are in a unique space of providing quality care at an affordable price to families and attempting to appropriately compensate a workforce with the tuition received. The nature of childcare as a business is that tuition is typically a financial stretch for families, centers struggle to pay their teachers living wages, and the ends just barely meet for the center, the families it serves, and the people it employs. This system has resulted in an early childhood workforce that is **underpaid and with little or no access to benefits**.

The GHECC believes that it is critical to continue to develop ways to better support the early childhood workforce. Our community must come to the realization that quality, affordable child care cannot continue without investment from the community. Without outside support we will continue to see families struggling to find quality, trusted care for their young children and a greater number of childcare providers struggling to maintain operations and keep their workforce intact. This is very concerning for our community members, increasing the amounts of toxic stress experienced by a large number of families in the community and having a lasting effect on the overall function of our community and the healthy development of children.

How many participants are directly impacted by or participate in your program or service?

Please enter a NUMBER - don't just indicate a geographic area to which you provide services

860 (Estimated number of Children in the City of Gunnison Licensed Child Care slots, their parents, and the early childhood workforce)

Why do you think the program or service should be funded by the taxpayers of the City of Gunnison?

Quality early childhood care and education plays a vital role in the health and well-being of children, families, and the community. Additionally, childcare access is an important underpinning of economic prosperity for the City of Gunnison. The efforts outlined in this proposal will strengthen our local early childhood system and thereby directly impact the people residing in the City of Gunnison. Licensed providers continue to operate on razor thin margins, we continue to see high rates of early childhood workforce turnover, and families continue to struggle to afford tuition. Continued support from the City of Gunnison will help the Council to continue developing local initiatives that can benefit the entire early childhood system while also working with family, friend and neighbor caregivers in the community and support them through the licensing process if they are interested in becoming licensed. Local families will be able to remain employed and have the opportunity to access quality care for their children. Efforts to better support the early childhood system and increase access to quality early childhood care and education is a protective factor that buffers against the toxic stress and supports the healthy development of young children.

Please list three measurable objectives and include how attainment of the goals/objectives will be measured.

Objective #1

Engage with community to raise awareness and to develop a strategic plan

- Continue the GHECC and MRS work to raise community awareness around the issues facing early childhood education in the following ways:
 - Community presentations on the current early childhood landscape
- Continue surveying the Early Childhood Workforce and Parents in the Community regarding their needs for early childhood care and education.
- Increase Latinx community's awareness around resources available.

Objective #1 Measurement

- Strategic Plan is created and shared
- At least 2 community presentations on the current early childhood landscape will be completed during the grant period
- A parent survey will be released in October 2025
- Another EC workforce Survey will be released October 2025
- MRS will continue to do outreach to the Latinx community to connect them to valuable resources.

Objective #2

Increase access to quality early childhood care and education.

- The GHECC and MRS staff will continue organizing Family Friend and Neighbor (FFN) (non-licensed caregivers) trainings and pre-licensing support to FFN caregivers. These trainings will be for individuals currently providing care in their homes and those interested in becoming licensed child care providers in our area. Trainings will include many of the pre-licensing courses necessary for an individual to become a licensed childcare provider, such as First Aid, CPR, Standard Precautions, and Medication Administration.
 - FFN caregivers will receive training to ensure they have a safe environment to care for children as well as guidance on how to support children with challenging behaviors.
 - Outreach to Spanish speaking providers will be a priority area. Spanish interpretation will be provided at each training or trainings will be offered in Spanish.

Objective #2 Measurement

At least 3 FFN and/or pre-licensing trainings will be offered throughout the year.

Objective #3

- The GHECC and MRS staff will plan the 2025 Nurturing the Young Child Conference, which will provide 5 hours of continuing education. Spanish interpretation will be provided at the conference or some sessions will be offered in Spanish.
- The GHECC staff will continue to work closely with Western Colorado University to promote the Early Childhood Education Certificate Program in order to help build a pool of local qualified early childhood teachers in Gunnison and Hinsdale Counties.

Objective #3 Measurement

The Nurturing the Young Child Conference will be offered in April 2025, with Spanish interpretation services offered and/or sessions presented in Spanish.

The GHECC staff will continue to meet with Western Colorado University to promote the new ECE certificate program that will be offering 4 courses in early childhood education.

**City of Gunnison Multicultural Resource Services and Early Childhood Council Grant Budget
2025**

	Budget	
Multicultural Resource Services Staff	\$5,000	Staff time for translation, interpretation, and outreach activities, including events.
Early Childhood Council Staff	\$5,000	Staff time for recruitment and retention of licensed childcare providers, including providing trainings, facilitating strategic planning workshops, etc.
Total Requested	\$10,000	

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Acknowledgment; Funding Source Change Letter; Cont

Action Requested: Other Acknowledgment of Funding Source Change

Parties to the Agreement: Behavioral Health Administration

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Behavioral Health Administration Children Youth and Families, grant number: 24 IBEH 182014 has notified us of a funding source change, from SLFRF to state general fund. This will not effect reporting, funding amount, or end date.

Fiscal Impact: 0

Submitted by: Margaret Wacker

Submitter's Email Address: mwacker@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\psolheim

Discharge Date: 10/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 10/8/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/8/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 0

Agenda Date: 10/15/2024

FUNDING SOURCE CHANGE LETTER

State Agency Colorado Department of Human Services Behavioral Health Administration	Subrecipient or Contractor Gunnison County
Federal Project ID PHI340	State Project ID PHI34R
Original Contract Number 24 IBEH 182014	FY25 Grant or Contract Maximum Amount - Unchanged \$168,053.00

1. AUTHORITY

A. HB 24-1466 Refinance Federal Coronavirus Recovery Funds (State and Local Fiscal Recovery Fund SLFRF)

2. FUNDING SOURCE

A. Funding Source for the total grant or contract is as follows:

		Original	Revised
i.	SLFRF	\$168,053.00	\$17,269.37
ii.	General Fund	\$ 0.00	\$150,783.63
iii.	Total	\$168,053.00	\$168,053.00

3. TOTAL FUNDING

A. Total funding including both General Fund and SLFRF remains the same as the original grant or contract.

4. PERIOD OF PERFORMANCE

A. Period of Performance remains the same as the original grant or contract.

5. STATEMENT OF WORK

A. Statement of Work remains the same as the original grant or contract.

6. COMPLIANCE

A. Compliance with SLFRF federal regulations and OMB Uniform Guidance remains the same as the original grant or contract.

7. EFFECTIVE DATE

The effective date of this Funding Source Change Letter is upon approval of the State Controller.

<p>STATE OF COLORADO Jared S. Polis, Governor Colorado Department of Human Services Michelle Barnes, Executive Director</p> <p style="text-align: center;"><small>Signed by:</small></p> <p style="text-align: center;"><i>Dannette R. Smith</i></p> <hr style="width: 50%; margin: auto;"/> <p style="text-align: center;">By: <small>C8461F937C9842D</small> Dannette R. Smith, Commissioner Behavioral Health Administration</p> <p style="text-align: center;">Date: <u>9/23/2024</u></p>
<p>In accordance with §24-30-202 C.R.S., this Option is not valid until signed and dated below by the State Controller or an authorized delegate.</p> <p>STATE CONTROLLER Robert Jaros, CPA, MBA, JD</p> <p style="text-align: center;"><small>DocuSigned by:</small></p> <p style="text-align: center;"><i>Telly Belton</i></p> <p style="text-align: center;">By: <small>3242417E8FEE464</small> Toni Williamson / Amanda Kios / Telly Belton</p> <p style="text-align: right;">Funding Source Change Letter Effective Date: <u>9/26/2024</u></p>



Dear Grantee or Contractor,

You are receiving this letter because you received funding from Colorado's allocation from the Federal American Rescue Plan Act (ARPA), passed in March 2021. Governor Polis' administration and the General Assembly directed a significant portion of the State's one-time State and Local Fiscal Recovery Funds (SLFRF) for transformational investments.

Based upon changed guidance made by the U.S. Treasury in November 2023, this spring the Joint Budget Committee of the General Assembly and Governor's Office made the decision to refinance most of the state's remaining SLFRF with state funds to protect these investments from these and future changes made by the US Treasury, and to guarantee maximum flexibility for the years to come.

We want to note a few key details about [HB24-1466](#):

- This legislation does not change any statutory qualifications, provisions, or requirements for programs and only changes the source of the funding for certain awardees. This change may result in your project funding being "braided" or containing both federal SLFRF funds and state general funds. For example, a program funded 100% by federal SLFRF funds previously may now be funded 75% by federal SLFRF funds and 25% by state general funds.
- The Statement of Work and terms of your contract or grant agreement are not changing as a result of this larger refinance. The same compliance requirements outlined in your original (or most recently amended) grant agreement or contract will still apply to both funding components.
- Overall, this change in funding should not affect your implementation of the program. If you have any questions or concerns with this change, please contact your agency's contract/grant manager.

Attached is your organization's funding source change letter. As noted, this changes only the funding source and nothing else in your organization's agreement with the State. No further action is required on your part, and if you have any questions please contact your program manager.

Thank you for your partnership with the State of Colorado.



Dear Community Partners,

As you may have been following - during the 2024 legislative session, the legislature passed the following bills: [HB24-1466](#) and [HB24-1465](#). This effort has been known as the “ARPA swap” or “ARPA refinance”.

Since Spring of 2021, the Colorado Governor’s Office has been working diligently with the General Assembly and Office of the State Controller to determine the best path forward for supporting Coloradans in recovery from the COVID-19 pandemic. As such, the legislature made crucial decisions to refinance ARPA projects utilizing the state general fund. We are issuing this memo to provide guidance on the impact to your contract and ARPA project.

Overview:

- The state is committed to spending every SLFRF dollar allocated to the state government for transformative investments that were generated in a strong partnership over the past three years.
- One of the mechanisms for maintaining flexibility is to refinance remaining ARPA-SLFRF funds with a one-time general fund swap.
- This process does not create new funding available for new programs. All funds will still be directed towards the programming identified by the Legislature during previous sessions (e.g. HB 22-1281, SB 22-196, SB 22-181, and other SLFRF funded bills).
- This process does not change the spending deadlines for your program/project. Each ARPA program has been carefully curated and approved for a specific set of time as determined by BHA.

Next Steps

- By September 30, 2024, BHA will be issuing Funding Source Change Letters (FSCL), which will indicate the amount of funding in your contract that has been switched from SLFRF funds to general funds.
 - *For example, if an organization was awarded \$1,000,000, BHA may issue a letter stating that the contract is now funded with \$750,000 of SLFRF Funds and \$250,000 of General Funds.*



EXAMPLE FUNDING SOURCE CHANGE LETTER

State Agency Colorado Department of Human Services Behavioral Health Administration	Subrecipient or Contractor <i>Contractor Name</i>
Federal Project ID <i>Federal Project ID</i>	State Project ID <i>State Project ID</i>
Original Contract Number <i>24 13EH XXXXX</i>	FY25 Grant or Contract Maximum Amount - Unchanged <i>\$1,000,000.00</i>

1. AUTHORITY

A. HB 24-1466 Refinance Federal Coronavirus Recovery Funds (State and Local Fiscal Recovery Fund SLFRF)

2. FUNDING SOURCE

A. Funding Source for the total grant or contract is as follows:

	Original	Revised
i. <u>SLFRF</u>	\$ 1,000,000.00	\$ 750,000.00
ii. General Fund	\$ 0.00	\$ 250,000.00
iii. Total	\$ 1,000,000.00	\$ 1,000,000.00

3. TOTAL FUNDING

A. Total funding including both General Fund and SLFRF remains the same as the original grant or contract

4. PERIOD OF PERFORMANCE

A. Period of Performance remains the same as the original grant or contract.

5. STATEMENT OF WORK

A. Statement of Work remains the same as the original grant or contract.

6. COMPLIANCE

A. Compliance with SLFRF federal regulations and OMB Uniform Guidance remains the same as the original grant or contract.

- This process does not change your contract amounts. Your FY25 contract total will remain exactly the same.
- Besides the origin of funding, your grant project remains the same, and there are no changes to any of the terms and conditions. You will abide by the same timeline, same reporting requirements, same monitoring requirements, same invoicing requirements, same timekeeping requirements, etc.

Please reach out to your ARPA grants program manager with any questions.

Thank you,
BHA ARPA Grants team



STATE OF COLORADO DEPARTMENT OF HUMAN SERVICES CONTRACT

SIGNATURE AND COVER PAGES

CMS #: 24 IBEH 182014	eClearance#: 2307044
State Agency Colorado Department of Human Services Behavioral Health Administration	Contractor Gunnison County Contractor's State of Incorporation: Colorado
Contract Maximum Amount Initial Term State Fiscal Year 2024 \$232,486.00 Extension Terms None	Contract Performance Beginning Date The later of the Effective Date or July 1, 2023 Initial Contract Expiration Date June 30, 2024 Except as stated in §2.D , the total duration of this Contract, including the exercise of any options to extend, shall not exceed 4 Years from its Performance Beginning Date.
Maximum Amount for All Fiscal Years \$232,486.00	
Pricing/Funding Price Structure: Cost Reimbursement Contractor shall invoice: Monthly Fund Source: American Rescue Plan Act - C.F.D.A. 21.027	Options The State shall have the following options if indicated with "Yes," as further described in §2.C and §5.B.v: Option to Extend Term per §2.C: Yes Option to Increase or Decrease Maximum Amount per §5.B.v: Yes



Insurance Contractor shall maintain the following insurance if indicated with “Yes,” as further described in §10: Worker’s Compensation: Yes General Liability: Yes Automobile Liability: Yes Protected Information: Yes Professional Liability Insurance: Yes Cyber/Net. Security-Privacy Liability Insurance: No Crime Insurance: No	Miscellaneous Authority to enter into this Contract exists in: C.R.S. §27-60-502. Law-Specified Vendor Statute (if any): N/A Procurement Method: Request for Proposals (RFP) Solicitation Number (if any): RFP 20230000171
State Representative Summer Gathercole, Deputy Commissioner of Operations, Behavioral Health Administration 710 Ash Street C140, Denver, CO 80246 303-866-2354 summer.gathercole@state.co.us	Contractor Representative Margaret Wacker, Community Health Manager Gunnison County 200 E. Virginia Avenue, Gunnison, CO 81230 970-641-7913 mwacker@gunnisoncounty.org

Exhibits The following Exhibits are attached and incorporated into this Contract: Exhibit A - Statement of Work Exhibit B - Budget Exhibit C - Miscellaneous Provisions Exhibit D - HIPAA Business Associates Addendum / QSOA Exhibit E - Supplemental Provisions for Federal Awards Exhibit F - SLFRF Subrecipient Provisions
Contract Purpose To establish/expand services to address local behavioral health needs along continuum of care, including services for children, youth, and families with severe needs.

Signature Page Begins On Next Page

THE REST OF THIS PAGE IS INTENTIONALLY LEFT BLANK



THE PARTIES HERETO HAVE EXECUTED THIS CONTRACT

Each person signing this Contract represents and warrants that he or she is duly authorized to execute this Contract and to bind the Party authorizing his or her signature.

CONTRACTOR
Gunnison County

DocuSigned by:

D9072877079D4CD...

By: Jonathan Houck, Chair of the BOCC

Date: 8/24/2023

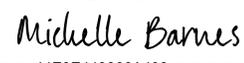
2nd State or Contractor Signature if Needed

By: Name & Title of Person Signing for Signatory

Date: _____

STATE OF COLORADO

Jared S. Polis, Governor
Department of Human Services
Michelle Barnes, Executive Director

DocuSigned by:

44E9E443866A493...

By: Michelle Barnes

Executive Director, Colorado Department of Human Services
Behavioral Health Administration

Date: 8/28/2023

LEGAL REVIEW

Philip J. Weiser, Attorney General

By: _____
Assistant Attorney General

Date: _____

In accordance with §24-30-202 C.R.S., this Contract is not valid until signed and dated below by the State Controller or an authorized delegate.

STATE CONTROLLER
Robert Jaros, CPA, MBA, JD

By: _____
DocuSigned by:

D2A31DEB619C416...
Andrea Eurich/Toni Williamson

Effective Date: 8/29/2023

-- Signature and Cover Pages End --



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1. PARTIES

This Contract is entered into by and between Contractor named on the Signature and Cover Pages for this Contract (the “Contractor”), and the STATE OF COLORADO acting by and through the Department of Human Services (the “State” or “CDHS”). Contractor and the State agree to the terms and conditions in this Contract.

2. TERM AND EFFECTIVE DATE

A. Effective Date

This Contract shall not be valid or enforceable until the Effective Date. The State shall not be bound by any provision of this Contract before the Effective Date, and shall have no obligation to pay Contractor for any Work performed or expense incurred before the Effective Date or after the expiration or sooner termination of this Contract.

B. Initial Term



The Parties' respective performances under this Contract shall commence on the Contract Performance Beginning Date shown on the Signature and Cover Pages for this Contract and shall terminate on the Initial Contract Expiration Date shown on the Signature and Cover Pages for this Contract (the "Initial Term") unless sooner terminated or further extended in accordance with the terms of this Contract.

C. Extension Terms - State's Option

If the Signature and Cover Pages for this Contract shows that the State has the Option to Extend Term, then the State, at its discretion, shall have the option to extend the performance under this Contract beyond the Initial Term for a period, or for successive periods, at the same rates and under the same terms specified in the Contract (each such period an "Extension Term"). In order to exercise this option, the State shall provide written notice to Contractor in a form substantially equivalent to §21 "Sample Option Letter." The State may include and incorporate a revised budget with the option letter, as long as the revised budget does not unilaterally change rates or terms specified in the Contract. Except as stated in §2.D, the total duration of this Contract, including the exercise of any options to extend, shall not exceed 5 years from its Performance Beginning Date, or the number of years specified on the Signature and Cover Pages if such number is less than 5 years, absent prior approval from the Chief Procurement Officer in accordance with the Colorado Procurement Code.

D. End of Term Extension

If this Contract approaches the end of its Initial Term, or any Extension Term then in place, the State, at its discretion, upon written notice to Contractor as provided in §15, may unilaterally extend such Initial Term or Extension Term for a period not to exceed 2 months (an "End of Term Extension" or "Holdover"), regardless of whether additional Extension Terms are available or not. Any such extension shall be under the same terms and conditions of the operative Contract including, but not limited to, prices, rates, and service delivery requirements. The provisions of this Contract in effect when such notice is given shall remain in effect during the End of Term Extension. The End of Term Extension shall automatically terminate upon execution of a replacement contract or modification extending the total term of the Contract.

E. Early Termination in the Public Interest

The State is entering into this Contract to serve the public interest of the State of Colorado as determined by its Governor, General Assembly, or Courts. If this Contract ceases to further the public interest of the State, the State, in its discretion, may terminate this Contract in whole or in part. A determination that this Contract should be terminated in the public interest shall not be equivalent to a State right to terminate for convenience. This subsection shall not apply to a termination of this Contract by the State for Breach of Contract by Contractor, which shall be governed by §12.A.i.



i. Method and Content

The State shall notify Contractor of such termination in accordance with §15. The notice shall specify the effective date of the termination and whether it affects all or a portion of this Contract, and shall include, to the extent practicable, the public interest justification for the termination.

ii. Obligations and Rights

Upon receipt of a termination notice for termination in the public interest, Contractor shall be subject to the rights and obligations set forth in §12.A.i.a.

iii. Payments

If the State terminates this Contract in the public interest, the State shall pay Contractor an amount equal to the percentage of the total reimbursement payable under this Contract that corresponds to the percentage of Work satisfactorily completed and accepted, as determined by the State, less payments previously made. Additionally, if this Contract is less than 60% completed, as determined by the State, the State may reimburse Contractor for a portion of actual out-of-pocket expenses, not otherwise reimbursed under this Contract, incurred by Contractor which are directly attributable to the uncompleted portion of Contractor's obligations, provided that the sum of any and all reimbursement shall not exceed the maximum amount payable to Contractor hereunder.

3. DEFINITIONS

The following terms shall be construed and interpreted as follows:

A. "Breach of Contract" means the failure of a Party to perform any of its obligations in accordance with this Contract, in whole or in part or in a timely or satisfactory manner. The institution of proceedings under any bankruptcy, insolvency, reorganization or similar law, by or against Contractor, or the appointment of a receiver or similar officer for Contractor or any of its property, which is not vacated or fully stayed within 30 days after the institution of such proceeding, shall also constitute a breach. If Contractor is debarred or suspended under §24-109-105, C.R.S. at any time during the term of this Contract, then such debarment or suspension shall constitute a breach.

B. "Business Day" means any day in which the State is open and conducting business, but shall not include Saturday, Sunday or any day on which the State observes one of the holidays as listed in §24-11-101(1) C.R.S.



C. “Chief Procurement Officer” means the individual to whom the Executive Director has delegated his or her authority pursuant to §24-102-202, C.R.S. to procure or supervise the procurement of all supplies and services needed by the state.

D. “CJI” means criminal justice information collected by criminal justice agencies needed for the performance of their authorized functions, including, without limitation, all information defined as criminal justice information by the U.S. Department of Justice, Federal Bureau of Investigation, Criminal Justice Information Services Security Policy, as amended and all Criminal Justice Records as defined under 24-72-302 C.R.S.

E. “Contract” means this agreement, including all attached Exhibits, all documents incorporated by reference, all referenced statutes, rules and cited authorities, and any future modifications thereto. For purposes of clarification and the removal of any doubt, subject to any future modifications thereto, the Signature and Cover Pages and Sections 1 through 21, as identified in the Table of Contents herein above, shall constitute the “main body” of this Contract exclusively.

F. “Contract Funds” means the funds that have been appropriated, designated, encumbered, or otherwise made available for payment by the State under this Contract.

G. “CORA” means the Colorado Open Records Act, §§24-72-200.1 et. seq., C.R.S.

H. “Deliverable” means the outcome to be achieved or output to be provided, in the form of a tangible object or software that is produced as a result of Contractor’s Work that is intended to be delivered to the State by the Contractor.

I. “Effective Date” means the date on which this Contract is approved and signed by the Colorado State Controller or designee, as shown on the Signature Page for this Contract. If this Contract is for a Major Information Technology Project, as defined in §24-37.5-102(2.6), then Effective Date of this Contract shall be the later of the date on which this Contract is approved and signed by the State’s Chief Information Officer or authorized delegate or the date on which this Contract is approved and signed by the State Controller or authorized delegate, as shown on the Signature and Cover Page for this Contract.

J. “End of Term Extension” means the time period defined in §2.D.

K. “Exhibits” means the exhibits and attachments included with this Contract as shown on the Signature and Cover Pages for this Contract..

L. “Extension Term” means the time period defined in §2.C.

M. “Goods” means any movable material acquired, produced, or delivered by Contractor as set forth in this Contract and shall include any movable material acquired, produced, or delivered by Contractor in connection with the Services.



N. “Incident” means any accidental or deliberate event that results in or constitutes an imminent threat of the unauthorized access, loss, disclosure, modification, disruption, or destruction of any communications or information resources of the State, which are included as part of the Work, as described in §§24-37.5-401, et. seq., C.R.S. Incidents include, without limitation, (i) successful attempts to gain unauthorized access to a State system or State Records regardless of where such information is located; (ii) unwanted disruption or denial of service; (iii) the unauthorized use of a State system for the processing or storage of data; or (iv) changes to State system hardware, firmware, or software characteristics without the State’s knowledge, instruction, or consent.

O. “Initial Term” means the time period defined in §2.B.

P. “Party” means the State or Contractor, and “Parties” means both the State and Contractor.

Q. “PCI” means payment card information including any data related to credit card holders’ names, credit card numbers, or other credit card information as may be protected by state or federal law.

R. “PHI” means any individually identifiable health information, transmitted or maintained in electronic or any form or medium, including but not limited to demographic information,, (i) that relates to the past, present or future physical or mental condition of an individual; the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual; and (ii) that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual. PHI includes, but is not limited to, any information defined as Individually Identifiable Health Information by the federal Health Insurance Portability and Accountability Act.

S.. “PII” means personally identifiable information including, without limitation, any information maintained by the State about an individual that can be used to distinguish or trace an individual’s identity, such as name, social security number, date and place of birth, mother’s maiden name, or biometric records; and any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information. PII includes, but is not limited to, all information defined as personally identifiable information in §24-72-501 and 24-73-101, C.R.S. “PII” shall also mean “personal identifying information” as set forth in § 24-72-102, et. Seq., C.R.S.

T. “Services” means the services to be performed by Contractor as set forth in this Contract, and shall include any services to be rendered by Contractor in connection with the Goods.



U. “State Confidential Information” means any and all State Records not subject to disclosure under CORA. State Confidential Information shall include, but is not limited to, PII, PHI, PCI, Tax Information, CJI, Educational Records, Substance Use Disorder Information, and State personnel records not subject to disclosure under CORA. State Confidential Information shall not include information or data concerning individuals that is not deemed confidential but nevertheless belongs to the State, which has been communicated, furnished, or disclosed by the State to Contractor which (i) is subject to disclosure pursuant to CORA; (ii) is already known to Contractor without restrictions at the time of its disclosure to Contractor; (iii) is or subsequently becomes publicly available without breach of any obligation owed by Contractor to the State; (iv) is disclosed to Contractor, without confidentiality obligations, by a third party who has the right to disclose such information; or (v) was independently developed without reliance on any State Confidential Information.

V. “State Fiscal Rules” means the fiscal rules promulgated by the Colorado State Controller pursuant to §24-30-202(13)(a), C.R.S.

W. “State Fiscal Year” means a 12 month period beginning on July 1 of each calendar year and ending on June 30 of the following calendar year. If a single calendar year follows the term, then it means the State Fiscal Year ending in that calendar year.

X. “State Records” means any and all State data, information, and records, regardless of physical form, including, but not limited to, information subject to disclosure under CORA.

Y. “Subcontractor” means any third-parties engaged by Contractor to aid in performance of the Work.

Z. “Tax Information” means federal and State of Colorado tax information including, without limitation, federal and State tax returns, return information, and such other tax-related information as may be protected by federal and State law and regulation. Tax Information includes, but is not limited to all information defined as federal tax information in Internal Revenue Service Publication 1075.

AA. “Work” means the Goods delivered and Services performed pursuant to this Contract.

BB. “Work Product” means the tangible and intangible results of the Work, whether finished or unfinished, including drafts. Work Product includes, but is not limited to, documents, text, software (including source code), research, reports, proposals, specifications, plans, notes, studies, data, images, photographs, negatives, pictures, drawings, designs, models, surveys, maps, materials, ideas, concepts, know-how, and any other results of the Work. “Work Product” does not include any material that was developed prior to the Effective Date that is used, without modification, in the performance of the Work.



Any other term used in this Contract that is defined in an Exhibit shall be construed and interpreted as defined in that Exhibit.

4. STATEMENT OF WORK

Contractor shall complete the Work as described in this Contract and in accordance with the provisions of the Exhibits. The State shall have no liability to compensate Contractor for the delivery of any goods or the performance of any services that are not specifically set forth in this Contract.

5. PAYMENTS TO CONTRACTOR

A. Maximum Amount

Payments to Contractor are limited to the unpaid, obligated balance of the Contract Funds. The State shall not pay Contractor any amount under this Contract that exceeds the Contract Maximum for that term shown on the Signature and Cover Pages for this Contract.

B. Payment Procedures

i. Invoices and Payment

a. The State shall pay Contractor in the amounts and in accordance with the Exhibits.

b. Contractor shall initiate payment requests by invoice to the State, in a form and manner approved by the State. Invoicing is a material component of Contract performance and corresponding Deliverables. Invoices shall be due to the State within 45 days of work performed by the Contractor, unless otherwise stated in the Exhibits hereto. Invoicing shall be done accurately and per any specifications set forth in the Exhibits hereto. Time is of the essence in this regard. If Contractor fails to timely and/or properly invoice the State, the State may not be obligated to pay the bill resulting from said invoice. Failure to timely and/or properly invoice the State is a material breach of this Contract which would be cause for the State to refuse payment and/or terminate the contract on these grounds in whole or in part, at the State's discretion.

c. The State shall pay each invoice within 45 days following the State's receipt of that invoice, so long as the amount invoiced correctly represents Work completed by Contractor and previously accepted by the State during the term that the invoice covers. If the State determines that the amount of any invoice is not correct, then Contractor shall make all changes necessary to correct that invoice.

d. The acceptance of an invoice shall not constitute acceptance of any Work performed or deliverables provided under the Contract.



ii. Interest

Amounts not paid by the State within 45 days of the State's acceptance of the invoice shall bear interest on the unpaid balance beginning on the 45th day at the rate of 1% per month, as required by §24-30-202(24)(a), C.R.S., until paid in full; provided, however, that interest shall not accrue on unpaid amounts that the State disputes in writing. Contractor shall invoice the State separately for accrued interest on delinquent amounts, and the invoice shall reference the delinquent payment, the number of day's interest to be paid and the interest rate.

iii. Payment Disputes

If Contractor disputes any calculation, determination or amount of any payment, Contractor shall notify the State in writing of its dispute within 30 days following the earlier to occur of Contractor's receipt of the payment or notification of the determination or calculation of the payment by the State. The State will review the information presented by Contractor and may make changes to its determination based on this review. The calculation, determination or payment amount that results from the State's review shall not be subject to additional dispute under this subsection. No payment subject to a dispute under this subsection shall be due until after the State has concluded its review, and the State shall not pay any interest on any amount during the period it is subject to dispute under this subsection.

iv. Available Funds-Contingency-Termination

The State is prohibited by law from making commitments beyond the term of the current State Fiscal Year. Payment to Contractor beyond the current State Fiscal Year is contingent on the appropriation and continuing availability of Contract Funds in any subsequent year (as provided in the Colorado Special Provisions). If federal funds or funds from any other non-State funds constitute all or some of the Contract Funds the State's obligation to pay Contractor shall be contingent upon such non-State funding continuing to be made available for payment. Payments to be made pursuant to this Contract shall be made only from Contract Funds, and the State's liability for such payments shall be limited to the amount remaining of such Contract Funds. If State, federal or other funds are not appropriated, or otherwise become unavailable to fund this Contract, the State may, upon written notice, terminate this Contract, in whole or in part, without incurring further liability. The State shall, however, remain obligated to pay for Services and Goods that are delivered and accepted prior to the effective date of notice of termination, and this termination shall otherwise be treated as if this Contract were terminated in the public interest as described in §2.E.

v. Option to Increase Maximum Amount



If the Signature and Cover Pages for this Contract show that the State has the Option to Increase or Decrease Maximum Amount, then the State, at its discretion, shall have the option to increase or decrease the statewide quantity of Goods and Services based upon the rates established in this Contract, and increase or decrease the maximum amount payable accordingly. In order to exercise this option, the State shall provide written notice to Contractor in a form substantially equivalent to §21 “Sample Option Letter.” Delivery of Goods and performance of Services shall continue at the same rates and terms as described in this Contract. The State may include and incorporate a revised budget with the option letter, as long as the revised budget does not unilaterally change rates or terms specified in the Contract.

6. REPORTING - NOTIFICATION

A. Quarterly Reports.

In addition to any reports required pursuant to §17 or pursuant to any other Exhibit, for any contract having a term longer than three months, Contractor shall submit, on a quarterly basis, a written report specifying progress made for each specified performance measure and standard in this Contract. Such progress report shall be in accordance with the procedures developed and prescribed by the State. Progress reports shall be submitted to the State at the time or times specified by the State in this Contract, or, if no time is specified in this Contract, not later than five Business Days following the end of each calendar quarter.

B. Litigation Reporting

If Contractor is served with a pleading or other document in connection with an action before a court or other administrative decision making body, and such pleading or document relates to this Contract or may affect Contractor’s ability to perform its obligations under this Contract, Contractor shall, within 5 days after being served, notify the State of such action and deliver copies of such pleading or document to the State’s principal representative identified on the Signature and Cover Pages for this Contract.

C. Performance Outside the State of Colorado or the United States, §24-102-206 C.R.S.

To the extent not previously disclosed in accordance with §24-102-206, C.R.S., Contractor shall provide written notice to the State, in accordance with §15 and in a form designated by the State, within 20 days following the earlier to occur of Contractor’s decision to perform Services outside of the State of Colorado or the United States, or its execution of an agreement with a Subcontractor to perform, Services outside the State of Colorado or the United States. Such notice shall specify the type of Services to be performed outside the State of Colorado or the United States and the reason why it is necessary or advantageous to perform



such Services at such location or locations, and such notice shall be a public record. Knowing failure by Contractor to provide notice to the State under this section shall constitute a Breach of Contract. This section shall not apply if the Contract Funds include any federal funds.

7. CONTRACTOR RECORDS

A. Maintenance

Contractor shall maintain a file of all documents, records, communications, notes and other materials relating to the Work (the "Contractor Records"). Contractor Records shall include all documents, records, communications, notes and other materials maintained by Contractor that relate to any Work performed by Subcontractors, and Contractor shall maintain all records related to the Work performed by Subcontractors required to ensure proper performance of that Work. Contractor shall maintain Contractor Records until the last to occur of: (i) the date three years after the date this Contract expires or is terminated, (ii) final payment under this Contract is made, (iii) the resolution of any pending Contract matters, or (iv) if an audit is occurring, or Contractor has received notice that an audit is pending, the date such audit is completed and its findings have been resolved (the "Record Retention Period").

B. Inspection

Contractor shall permit the State, the federal government, and any duly authorized agent of a governmental entity, to audit, inspect, examine, excerpt, copy and transcribe Contractor Records during the Record Retention Period. Contractor shall make Contractor Records available during normal business hours at Contractor's office or place of business, or at other mutually agreed upon times or locations, upon no fewer than two Business Days' notice from the State, unless the State determines that a shorter period of notice, or no notice, is necessary to protect the interests of the State.

C. Monitoring

The State, the federal government, and any other duly authorized agent of a governmental agency, in its discretion, may monitor Contractor's performance of its obligations under this Contract using procedures as determined by the State. The State shall monitor Contractor's performance in a manner that does not unduly interfere with Contractor's performance of the Work.

D. Final Audit Report

Contractor shall promptly submit to the State a copy of any final audit report of an audit performed on Contractor's records that relates to or affects this Contract or the Work, whether the audit is conducted by Contractor or a third party.

8. CONFIDENTIAL INFORMATION-STATE RECORDS



A. Confidentiality

Contractor shall keep confidential, and cause all Subcontractors to keep confidential, all State Records, unless those State Records are publicly available. Contractor shall not, without prior written approval of the State, use, publish, copy, disclose to any third party, or permit the use by any third party of any State Records, except as otherwise stated in this Contract, permitted by law or approved in writing by the State. Contractor shall provide for the security of all State Confidential Information in accordance with all policies promulgated by the Colorado Office of Information Security and all applicable laws, rules, policies, publications, and guidelines. If Contractor or any of its Subcontractors will or may receive the following types of data, Contractor or its Subcontractors shall provide for the security of such data according to the following: **(i)** the most recently promulgated IRS Publication 1075 for all Tax Information and in accordance with the Safeguarding Requirements for Federal Tax Information attached to this Contract as an Exhibit, if applicable, **(ii)** the most recently updated PCI Data Security Standard from the PCI Security Standards Council for all PCI, **(iii)** the most recently issued version of the U.S. Department of Justice, Federal Bureau of Investigation, Criminal Justice Information Services Security Policy for all CJI, and **(iv)** the federal Health Insurance Portability and Accountability Act for all PHI and the HIPAA Business Associate Agreement attached to this Contract, if applicable. Contractor shall immediately forward any request or demand for State Records to the State's Principal Representative.

B. Other Entity Access and Nondisclosure Agreements

Contractor may provide State Records to its agents, employees, assigns and Subcontractors as necessary to perform the Work, but shall restrict access to State Confidential Information to those agents, employees, assigns and Subcontractors who require access to perform their obligations under this Contract. Contractor shall ensure all such agents, employees, assigns, and Subcontractors sign agreements containing nondisclosure provisions at least as protective as those in this Contract, and that the nondisclosure provisions are in force at all times the agent, employee, assign or Subcontractor has access to any State Confidential Information. Contractor shall provide copies of those signed nondisclosure provisions to the State upon execution of the nondisclosure provisions if requested by the State.

C. Use, Security, and Retention

Contractor shall use, hold and maintain State Confidential Information in compliance with any and all applicable laws and regulations only in facilities located within the United States, and shall maintain a secure environment that ensures confidentiality of all State Confidential Information. Contractor shall provide the State with access, subject to Contractor's reasonable security requirements, for purposes of inspecting and monitoring access and use of State Confidential Information and evaluating security control effectiveness. Upon the expiration or termination of this Contract, Contractor shall return State Records provided to Contractor or



destroy such State Records and certify to the State that it has done so, as directed by the State. If Contractor is prevented by law or regulation from returning or destroying State Confidential Information, Contractor warrants it will guarantee the confidentiality of, and cease to use, such State Confidential Information.

D. Incident Notice and Remediation

If Contractor becomes aware of any Incident, Contractor shall notify the State immediately and cooperate with the State regarding recovery, remediation, and the necessity to involve law enforcement, as determined by the State. Unless Contractor can establish that Contractor and its Subcontractors are not the cause or source of the Incident, Contractor shall be responsible for the cost of notifying each person who may have been impacted by the Incident. After an Incident, Contractor shall take steps to reduce the risk of incurring a similar type of Incident in the future as directed by the State, which may include, but is not limited to, developing and implementing a remediation plan that is approved by the State, at no additional cost to the State. The State may adjust or direct modifications to this plan in its sole discretion, and Contractor shall make all modifications as directed by the State. If Contractor cannot produce its analysis and plan within the allotted time, the State, in its discretion, may perform such analysis and produce a remediation plan, and Contractor shall reimburse the State for the actual costs thereof. The State may, in its sole discretion and at Contractor's sole expense, require Contractor to engage the services of an independent, qualified, State-approved third party to conduct a security audit. Contractor shall provide the State with the results of such audit and evidence of Contractor's planned remediation in response to any negative findings.

E. Data Protection and Handling

Contractor shall ensure that all State Records and Work Product in the possession of Contractor or any Subcontractors are protected and handled in accordance with the requirements of this Contract, including the requirements of any Exhibits hereto, at all times.

F. Safeguarding PII

IF CONTRACTOR OR ANY OF ITS SUBCONTRACTORS WILL OR MAY RECEIVE PII UNDER THIS CONTRACT, CONTRACTOR SHALL PROVIDE FOR THE SECURITY OF SUCH PII, IN A MANNER AND FORM ACCEPTABLE TO THE STATE, INCLUDING, WITHOUT LIMITATION, STATE NON-DISCLOSURE REQUIREMENTS, USE OF APPROPRIATE TECHNOLOGY, SECURITY PRACTICES, COMPUTER ACCESS SECURITY, DATA ACCESS SECURITY, DATA STORAGE ENCRYPTION, DATA TRANSMISSION ENCRYPTION, SECURITY INSPECTIONS, AND AUDITS. CONTRACTOR SHALL BE A "THIRD-PARTY SERVICE PROVIDER" AS DEFINED IN §24-73-103(1)(I), C.R.S. AND SHALL MAINTAIN SECURITY PROCEDURES AND PRACTICES CONSISTENT WITH §§24-73-101 ET SEQ., C.R.S. IN ADDITION, AS SET FORTH IN § 24-74-102, ET. SEQ., C.R.S., CONTRACTOR, INCLUDING, BUT NOT



LIMITED TO, CONTRACTOR'S EMPLOYEES, AGENTS AND SUBCONTRACTORS, AGREES NOT TO SHARE ANY PII WITH ANY THIRD PARTIES FOR THE PURPOSE OF INVESTIGATING FOR, PARTICIPATING IN, COOPERATING WITH, OR ASSISTING WITH FEDERAL IMMIGRATION ENFORCEMENT. IF CONTRACTOR IS GIVEN DIRECT ACCESS TO ANY STATE DATABASES CONTAINING PII, CONTRACTOR SHALL EXECUTE, ON BEHALF OF ITSELF AND ITS EMPLOYEES, THE CERTIFICATION DESCRIBED IN SECTION 21 BELOW ON AN ANNUAL BASIS CONTRACTOR'S DUTY AND OBLIGATION TO CERTIFY AS SET FORTH IN SECTION 21 BELOW SHALL CONTINUE AS LONG AS CONTRACTOR HAS DIRECT ACCESS TO ANY STATE DATABASES CONTAINING PII. IF CONTRACTOR USES ANY SUBCONTRACTORS TO PERFORM SERVICES REQUIRING DIRECT ACCESS TO STATE DATABASES CONTAINING PII, THE CONTRACTOR SHALL REQUIRE SUCH SUBCONTRACTORS TO EXECUTE AND DELIVER THE CERTIFICATION TO THE STATE ON AN ANNUAL BASIS, SO LONG AS THE SUBCONTRACTOR HAS ACCESS TO STATE DATABASES CONTAINING PII.

9. CONFLICTS OF INTEREST

A. Actual Conflicts of Interest

Contractor shall not engage in any business or activities, or maintain any relationships that conflict in any way with the full performance of the obligations of Contractor under this Contract. Such a conflict of interest would arise when a Contractor or Subcontractor's employee, officer or agent were to offer or provide any tangible personal benefit to an employee of the State, or any member of his or her immediate family or his or her partner, related to the award of, entry into or management or oversight of Contract.

B. Apparent Conflicts of Interest

Contractor acknowledges that, with respect to this Contract, even the appearance of a conflict of interest shall be harmful to the State's interests. Absent the State's prior written approval, Contractor shall refrain from any practices, activities or relationships that reasonably appear to be in conflict with the full performance of Contractor's obligations under this Contract.

C. Disclosure to the State

If a conflict or the appearance of a conflict arises, or if Contractor is uncertain whether a conflict or the appearance of a conflict has arisen, Contractor shall submit to the State a disclosure statement setting forth the relevant details for the State's consideration. Failure to promptly submit a disclosure statement or to follow the State's direction in regard to the actual or apparent conflict constitutes a breach of this Contract.



D. Contractor acknowledges that all State employees are subject to the ethical principles described in §24-18-105, C.R.S. Contractor further acknowledges that State employees may be subject to the requirements of §24-18-105, C.R.S. with regard to this Contract.

10. INSURANCE

Contractor shall obtain and maintain, and ensure that each Subcontractor shall obtain and maintain, insurance as specified in this section at all times during the term of this Contract to the extent that such insurance policies are required as shown on the Signature and Cover Page for this Contract. All insurance policies required by this Contract shall be issued by insurance companies as approved by the State. These insurance requirements shall not be construed as caps or limitations on liability.

A. Workers' Compensation

Workers' compensation insurance as required by state statute, and employers' liability insurance covering all Contractor or Subcontractor employees acting within the course and scope of their employment.

B. General Liability

Commercial general liability insurance covering premises operations, fire damage, independent contractors, products and completed operations, blanket contractual liability, personal injury, and advertising liability with minimum limits as follows:

- i. \$1,000,000 each occurrence;
- ii. \$1,000,000 general aggregate;
- iii. \$1,000,000 products and completed operations aggregate; and
- iv. \$50,000 any one fire.

C. Automobile Liability

Automobile liability insurance covering any auto (including owned, hired and non-owned autos) with a minimum limit of \$1,000,000 each accident combined single limit.

D. Protected Information

Liability insurance covering all civil, regulatory, and statutory damages, contractual damages, data breach management exposure, and all loss income or extra expense as a result of actual or alleged breach, violation or infringement of a right to privacy, consumer data protection law,



confidentiality or other legal protection for personal information as well as State Confidential Information with minimum limits as follows:

- i. \$1,000,000 each occurrence; and
- ii. \$2,000,000 general aggregate.
- iii. Notwithstanding sections D(i) and (ii) above, if Contractor has State Confidential Information for 10 or fewer individuals or revenues of \$250,000 or less, Contractor shall maintain limits of not less than \$50,000.
- iv. Notwithstanding sections D(i) and (ii) above, if Contractor has State Confidential Information for 25 or fewer individuals or revenues of \$500,000 or less, Contractor shall maintain limits of not less than \$100,000.

E. Professional Liability Insurance

Professional liability insurance covering any damages caused by an error, omission or any negligent act with minimum limits as follows:

- i. \$1,000,000 each occurrence; and
- ii. \$1,000,000 general aggregate.

F. Crime Insurance

Crime insurance including employee dishonesty coverage with minimum limits as follows:

- i. \$1,000,000 each occurrence; and
- ii. \$1,000,000 general aggregate.

G. Cyber/Network Security and Privacy Liability

Liability insurance covering civil, regulatory, and statutory damages, contractual damages, data breach management exposure, and any loss of income or extra expense as a result of actual or alleged breach, violation or infringement of right to privacy, consumer data protection law, confidentiality or other legal protection for personal information, as well as State Confidential Information with minimum limits as follows:

- i. \$1,000,000 each occurrence; and
- ii. \$2,000,000 general aggregate.



H. Additional Insured

The State shall be named as additional insured on all commercial general liability policies (leases and construction contracts require additional insured coverage for completed operations) required of Contractor and Subcontractors.

I. Primacy of Coverage

Coverage required of Contractor and each Subcontractor shall be primary and noncontributory over any insurance or self-insurance program carried by Contractor or the State.

J. Cancellation

The above insurance policies shall include provisions preventing cancellation or non-renewal, except for cancellation based on non-payment of premiums, without at least 30 days prior notice to Contractor and Contractor shall forward such notice to the State in accordance with §15 within seven days of Contractor's receipt of such notice.

K. Subrogation Waiver

All insurance policies secured or maintained by Contractor or its Subcontractors in relation to this Contract shall include clauses stating that each carrier shall waive all rights of recovery under subrogation or otherwise against Contractor or the State, its agencies, institutions, organizations, officers, agents, employees, and volunteers.

L. Public Entities

If Contractor is a "public entity" within the meaning of the Colorado Governmental Immunity Act, §§24-10-101, et seq., C.R.S. (the "GIA"), Contractor shall maintain, in lieu of the liability insurance requirements stated above, at all times during the term of this Contract such liability insurance, by commercial policy or self-insurance, as is necessary to meet its liabilities under the GIA. If a Subcontractor is a public entity within the meaning of the GIA, Contractor shall ensure that the Subcontractor maintains at all times during the terms of this Contract, in lieu of the liability insurance requirements stated above, such liability insurance, by commercial policy or self-insurance, as is necessary to meet the Subcontractor's obligations under the GIA.

M. Certificates

Contractor shall provide to the State certificates evidencing Contractor's insurance coverage required in this Contract within seven Business Days following the Effective Date. Contractor shall provide to the State certificates evidencing Subcontractor insurance coverage required under this Contract within seven Business Days following the Effective Date, except that, if Contractor's subcontract is not in effect as of the Effective Date, Contractor shall provide to the State certificates showing Subcontractor insurance coverage required under this Contract within seven Business Days following Contractor's execution of the subcontract. No later than



15 days before the expiration date of Contractor's or any Subcontractor's coverage, Contractor shall deliver to the State certificates of insurance evidencing renewals of coverage. At any other time during the term of this Contract, upon request by the State, Contractor shall, within seven Business Days following the request by the State, supply to the State evidence satisfactory to the State of compliance with the provisions of this section.

11. BREACH OF CONTRACT

In the event of a Breach of Contract, the aggrieved Party shall give written notice of breach to the other Party. If the notified Party does not cure the Breach of Contract, at its sole expense, within 30 days after the delivery of written notice, the Party may exercise any of the remedies as described in §12 for that Party. Notwithstanding any provision of this Contract to the contrary, the State, in its discretion, need not provide notice or a cure period and may immediately terminate this Contract in whole or in part or institute any other remedy in the Contract in order to protect the public interest of the State; or if Contractor is debarred or suspended under §24-109-105, C.R.S., the State, in its discretion, need not provide notice or cure period and may terminate this Contract in whole or in part or institute any other remedy in this Contract as of the date that the debarment or suspension takes effect.

12. REMEDIES

A. State's Remedies

If Contractor is in breach under any provision of this Contract and fails to cure such breach, the State, following the notice and cure period set forth in §11, shall have all of the remedies listed in this section in addition to all other remedies set forth in this Contract or at law. The State may exercise any or all of the remedies available to it, in its discretion, concurrently or consecutively.

i. Termination for Breach of Contract

In the event of Contractor's uncured breach, the State may terminate this entire Contract or any part of this Contract. Contractor shall continue performance of this Contract to the extent not terminated, if any.

a. Obligations and Rights

To the extent specified in any termination notice, Contractor shall not incur further obligations or render further performance past the effective date of such notice, and shall terminate outstanding orders and subcontracts with third parties. However, Contractor shall complete and deliver to the State all Work not cancelled by the termination notice, and may incur obligations as necessary to do so within this Contract's terms. At the request of the State, Contractor shall assign to the State all of Contractor's rights, title, and interest in and to such terminated orders or subcontracts. Upon termination, Contractor shall take timely, reasonable



and necessary action to protect and preserve property in the possession of Contractor but in which the State has an interest. At the State's request, Contractor shall return materials owned by the State in Contractor's possession at the time of any termination. Contractor shall deliver all completed Work Product and all Work Product that was in the process of completion to the State at the State's request.

b. Payments

Notwithstanding anything to the contrary, the State shall only pay Contractor for accepted Work received as of the date of termination. If, after termination by the State, the State agrees that Contractor was not in breach or that Contractor's action or inaction was excusable, such termination shall be treated as a termination in the public interest, and the rights and obligations of the Parties shall be as if this Contract had been terminated in the public interest under §2.E.

c. Damages and Withholding

Notwithstanding any other remedial action by the State, Contractor shall remain liable to the State for any damages sustained by the State in connection with any breach by Contractor, and the State may withhold payment to Contractor for the purpose of mitigating the State's damages until such time as the exact amount of damages due to the State from Contractor is determined. The State may withhold any amount that may be due Contractor as the State deems necessary to protect the State against loss including, without limitation, loss as a result of outstanding liens and excess costs incurred by the State in procuring from third parties replacement Work as cover.

ii. Remedies Not Involving Termination

The State, in its discretion, may exercise one or more of the following additional remedies:

a. Suspend Performance

Suspend Contractor's performance with respect to all or any portion of the Work pending corrective action as specified by the State without entitling Contractor to an adjustment in price or cost or an adjustment in the performance schedule. Contractor shall promptly cease performing Work and incurring costs in accordance with the State's directive, and the State shall not be liable for costs incurred by Contractor after the suspension of performance.

b. Withhold Payment

Withhold payment to Contractor until Contractor corrects its Work.



c. Deny Payment

Deny payment for Work not performed, or that due to Contractor's actions or inactions, cannot be performed or if they were performed are reasonably of no value to the state; provided, that any denial of payment shall be equal to the value of the obligations not performed.

d. Intellectual Property

If any Work infringes, or if the State in its sole discretion determines that any Work is likely to infringe, a patent, copyright, trademark, trade secret or other intellectual property right, Contractor shall, as approved by the State, (i) secure that right to use such Work for the State and Contractor; (ii) replace the Work with noninfringing Work or modify the Work so that it becomes noninfringing; or, (iii) remove any infringing Work and refund the amount paid for such Work to the State.

B. Contractor's Remedies

If the State is in breach of any provision of this Contract and does not cure such breach, Contractor, following the notice and cure period in §11 and the dispute resolution process in §14, shall have all remedies available at law and equity.

13. STATE'S RIGHT OF REMOVAL

The State retains the right to demand, at any time, regardless of whether Contractor is in breach, the immediate removal of any of Contractor's employees, agents, or subcontractors from the work whom the State, in its sole discretion, deems incompetent, careless, insubordinate, unsuitable, or otherwise unacceptable or whose continued relation to this Contract is deemed by the State to be contrary to the public interest or the State's best interest.

14. DISPUTE RESOLUTION

A. Initial Resolution

Except as herein specifically provided otherwise, disputes concerning the performance of this Contract which cannot be resolved by the designated Contract representatives shall be referred in writing to a senior departmental management staff member designated by the State and a senior manager designated by Contractor for resolution.

B. Resolution of Controversies

If the initial resolution described in §14.A fails to resolve the dispute within 10 Business Days, Contractor shall submit any alleged breach of this Contract by the State to the Procurement Official of CDHS as described in §24-102-202(3), C.R.S. for resolution in accordance with the provisions of §24-106-109, C.R.S., and §§24-109-101.1 through 24-109-505, C.R.S., (the "Resolution Statutes"), except that if Contractor wishes to challenge any decision rendered by



the Procurement Official, Contractor's challenge shall be an appeal to the Executive Director of the Department of Personnel and Administration, or their delegate, under the Resolution Statutes before Contractor pursues any further action as permitted by such statutes. Except as otherwise stated in this Section, all requirements of the Resolution Statutes shall apply including, without limitation, time limitations.

15. NOTICES AND REPRESENTATIVES

Each individual identified on the Signature and Cover Pages shall be the principal representative of the designating Party. All notices required or permitted to be given under this Contract shall be in writing, and shall be delivered (A) by hand with receipt required, (B) by certified or registered mail to such Party's principal representative at the address set forth on the Signature and Cover Pages for this Contract or (C) as an email with read receipt requested to the principal representative at the email address, if any, set forth on the Signature and Cover Pages for this Contract. If a Party delivers a notice to another through email and the email is undeliverable, then, unless the Party has been provided with an alternate email contact, the Party delivering the notice shall deliver the notice by hand with receipt required or by certified or registered mail to such Party's principal representative at the address set forth below. Either Party may change its principal representative or principal representative contact information by notice submitted in accordance with this section without a formal amendment to this Contract. Unless otherwise provided in this Contract, notices shall be effective upon delivery of the written notice.

16. RIGHTS IN WORK PRODUCT AND OTHER INFORMATION

A. Work Product

i. Copyrights

To the extent that the Work Product (or any portion of the Work Product) would not be considered works made for hire under applicable law, Contractor hereby assigns to the State, the entire right, title, and interest in and to copyrights in all Work Product and all works based upon, derived from, or incorporating the Work Product; all copyright applications, registrations, extensions, or renewals relating to all Work Product and all works based upon, derived from, or incorporating the Work Product; and all moral rights or similar rights with respect to the Work Product throughout the world. To the extent that Contractor cannot make any of the assignments required by this section, Contractor hereby grants to the State a perpetual, irrevocable, royalty-free license to use, modify, copy, publish, display, perform, transfer, distribute, sell, and create derivative works of the Work Product and all works based upon, derived from, or incorporating the Work Product by all means and methods and in any format now known or invented in the future. The State may assign and license its rights under this license.



ii. Patents

In addition, Contractor grants to the State (and to recipients of Work Product distributed by or on behalf of the State) a perpetual, worldwide, no-charge, royalty-free, irrevocable patent license to make, have made, use, distribute, sell, offer for sale, import, transfer, and otherwise utilize, operate, modify and propagate the contents of the Work Product. Such license applies only to those patent claims licensable by Contractor that are necessarily infringed by the Work Product alone, or by the combination of the Work Product with anything else used by the State.

iii. Assignments and Assistance

Whether or not Contractor is under contract with the State at the time, Contractor shall execute applications, assignments, and other documents, and shall render all other reasonable assistance requested by the State, to enable the State to secure patents, copyrights, licenses and other intellectual property rights related to the Work Product. To the extent that Work Product would fall under the definition of “works made for hire” under 17 U.S.C.S. §101, the Parties intend the Work Product to be a work made for hire. Contractor assigns to the State and its successors and assigns, the entire right, title, and interest in and to all causes of action, either in law or in equity, for past, present, or future infringement of intellectual property rights related to the Work Product and all works based on, derived from, or incorporating the Work Product.

B. Exclusive Property of the State

Except to the extent specifically provided elsewhere in this Contract, all State Records, documents, text, software, (including source code), research, reports, proposals, specifications, plans, notes, studies, data, images, photographs, negatives, pictures, drawings, designs, models, surveys, maps, materials, ideas, concepts, know-how, and information provided by or on behalf of the State to Contractor are the exclusive property of the State (collectively, “State Materials”). Contractor shall not use, willingly allow, cause or permit Work Product or State Materials to be used for any purpose other than the performance of Contractor’s obligations in this Contract without the prior written consent of the State. Upon termination of this Contract for any reason, Contractor shall provide all Work Product and State Materials to the State in a form and manner as directed by the State.

C. Exclusive Property of Contractor

Contractor retains the exclusive rights, title, and ownership to any and all pre-existing materials owned or licensed to Contractor including, but not limited to, all pre-existing software, licensed products, associated source code, machine code, text images, audio and/or video, and third-party materials, delivered by Contractor under the Contract, whether incorporated in a Deliverable or necessary to use a Deliverable (collectively, “Contractor Property”). Contractor Property shall be licensed to the State as set forth in this Contract or a State approved license agreement: (i) entered into as exhibits to this Contract; (ii) obtained by the State from the



applicable third-party vendor; or (iii) in the case of open source software, the license terms set forth in the applicable open source license agreement.

17. STATEWIDE CONTRACT MANAGEMENT SYSTEM

If the maximum amount payable to Contractor under this Contract is \$100,000 or greater, either on the Effective Date or at any time thereafter, this section shall apply. Contractor agrees to be governed by and comply with the provisions of §§24-106-103, 24-102-206, 24-106-106, and 24-106-107, C.R.S. regarding the monitoring of vendor performance and the reporting of contract performance information in the State's contract management system ("Contract Management System" or "CMS"). Contractor's performance shall be subject to evaluation and review in accordance with the terms and conditions of this Contract, Colorado statutes governing CMS, and State Fiscal Rules and State Controller Policies.

18. GENERAL PROVISIONS

A. Assignment

Contractor's rights and obligations under this Contract are personal and may not be transferred or assigned without the prior, written consent of the State. Any attempt at assignment or transfer without such consent shall be void. Any assignment or transfer of Contractor's rights and obligations approved by the State shall be subject to the provisions of this Contract

B. Subcontracts

Unless other restrictions are required elsewhere in this Contract, Contractor shall not enter into any subcontract in connection with its obligations under this Contract without providing notice to the State. The State may reject any such subcontract, and Contractor shall terminate any subcontract that is rejected by the State and shall not allow any Subcontractor to perform any Work after that Subcontractor's subcontract has been rejected by the State. Contractor shall submit to the State a copy of each such subcontract upon request by the State. All subcontracts entered into by Contractor in connection with this Contract shall comply with all applicable federal and state laws and regulations, shall provide that they are governed by the laws of the State of Colorado, and shall be subject to all provisions of this Contract.

C. Binding Effect

Except as otherwise provided in §18.A., all provisions of this Contract, including the benefits and burdens, shall extend to and be binding upon the Parties' respective successors and assigns.

D. Authority

Each Party represents and warrants to the other that the execution and delivery of this Contract and the performance of such Party's obligations have been duly authorized.



E. Captions and References

The captions and headings in this Contract are for convenience of reference only, and shall not be used to interpret, define, or limit its provisions. All references in this Contract to sections (whether spelled out or using the § symbol), subsections, exhibits or other attachments, are references to sections, subsections, exhibits or other attachments contained herein or incorporated as a part hereof, unless otherwise noted.

F. Counterparts

This Contract may be executed in multiple, identical, original counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

G. Entire Understanding

This Contract represents the complete integration of all understandings between the Parties related to the Work, and all prior representations and understandings related to the Work, oral or written, are merged into this Contract. Prior or contemporaneous additions, deletions, or other changes to this Contract shall not have any force or effect whatsoever, unless embodied herein.

H. Digital Signatures

If any signatory signs this Contract using a digital signature in accordance with the Colorado State Controller Contract, Grant and Purchase Order Policies regarding the use of digital signatures issued under the State Fiscal Rules, then any agreement or consent to use digital signatures within the electronic system through which that signatory signed shall be incorporated into this Contract by reference.

I. Modification

Except as otherwise provided in this Contract, any modification to this Contract shall only be effective if agreed to in a formal amendment to this Contract, properly executed and approved in accordance with applicable Colorado State law and State Fiscal Rules. Modifications permitted under this Contract, other than contract amendments, shall conform to the policies issued by the Colorado State Controller.

J. Statutes, Regulations, Fiscal Rules, and Other Authority.

Any reference in this Contract to a statute, regulation, State Fiscal Rule, fiscal policy or other authority shall be interpreted to refer to such authority then current, as may have been changed or amended since the Effective Date of this Contract.



K. Order of Precedence

In the event of a conflict or inconsistency between this Contract and any Exhibits or attachments such conflict or inconsistency shall be resolved by reference to the documents in the following order of priority:

- i. HIPAA Business Associate Agreement (if any).
- ii. Federal Provisions (if any).
- iii. Colorado Special Provisions in §19 of the main body of this Contract.
- iv. Information Technology Provisions Exhibit (if any).
- v. The provisions of the other sections of the main body of this Contract.
- vi. PII Certification (if any)
- viii. Any other Exhibit(s) shall take precedence in alphabetical order.

L. External Terms and Conditions

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

M. Severability

The invalidity or unenforceability of any provision of this Contract shall not affect the validity or enforceability of any other provision of this Contract, which shall remain in full force and effect, provided that the Parties can continue to perform their obligations under this Contract in accordance with the intent of the Contract.

N. Survival of Certain Contract Terms

Any provision of this Contract that imposes an obligation on a Party after termination or expiration of the Contract shall survive the termination or expiration of the Contract and shall be enforceable by the other Party.

O. Taxes

The State is exempt from federal excise taxes under I.R.C. Chapter 32 (26 U.S.C., Subtitle D, Ch. 32) (Federal Excise Tax Exemption Certificate of Registry No. 84-730123K) and from State and local government sales and use taxes under §§39-26-704(1), et seq. C.R.S.



(Colorado Sales Tax Exemption Identification Number 98-02565). The State shall not be liable for the payment of any excise, sales, or use taxes, regardless of whether any political subdivision of the state imposes such taxes on Contractor. Contractor shall be solely responsible for any exemptions from the collection of excise, sales or use taxes that Contractor may wish to have in place in connection with this Contract.

P. Third Party Beneficiaries

Except for the Parties' respective successors and assigns described in §18.A., this Contract does not and is not intended to confer any rights or remedies upon any person or entity other than the Parties. Enforcement of this Contract and all rights and obligations hereunder are reserved solely to the Parties. Any services or benefits which third parties receive as a result of this Contract are incidental to the Contract, and do not create any rights for such third parties.

Q. Waiver

A Party's failure or delay in exercising any right, power, or privilege under this Contract, whether explicit or by lack of enforcement, shall not operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege preclude any other or further exercise of such right, power, or privilege.

R. CORA Disclosure

To the extent not prohibited by federal law, this Contract and the performance measures and standards required under §24-106-107, C.R.S., if any, are subject to public release through the CORA.

S. Standard and Manner of Performance

Contractor shall perform its obligations under this Contract in accordance with the highest standards of care, skill and diligence in Contractor's industry, trade, or profession.

T. Licenses, Permits, and Other Authorizations.

Contractor shall secure, prior to the Effective Date, and maintain at all times during the term of this Contract, at its sole expense, all licenses, certifications, permits, and other authorizations required to perform its obligations under this Contract, and shall ensure that all employees, agents and Subcontractors secure and maintain at all times during the term of their employment, agency or subcontract, all licenses, certifications, permits and other authorizations required to perform their obligations in relation to this Contract.



U. Indemnification

i. Applicability

This entire §18.U does not apply to Contractor if Contractor is a “public entity” within the meaning of the GIA.

ii. General Indemnification

Contractor shall indemnify, save, and hold harmless the State, its employees, agents and assignees (the “Indemnified Parties”), against any and all costs, expenses, claims, damages, liabilities, court awards and other amounts (including attorneys’ fees and related costs) incurred by any of the Indemnified Parties in relation to any act or omission by Contractor, or its employees, agents, Subcontractors, or assignees in connection with this Contract.

iii. Confidential Information Indemnification

Disclosure or use of State Confidential Information by Contractor in violation of §8 may be cause for legal action by third parties against Contractor, the State, or their respective agents. Contractor shall indemnify, save, and hold harmless the Indemnified Parties, against any and all claims, damages, liabilities, losses, costs, expenses (including attorneys’ fees and costs) incurred by the State in relation to any act or omission by Contractor, or its employees, agents, assigns, or Subcontractors in violation of §8.

iv. Intellectual Property Indemnification

Contractor shall indemnify, save, and hold harmless the Indemnified Parties, against any and all costs, expenses, claims, damages, liabilities, and other amounts (including attorneys’ fees and costs) incurred by the Indemnified Parties in relation to any claim that any Deliverable, Good or Service, software, or Work Product provided by Contractor under this Contract (collectively, “IP Deliverables”), or the use thereof, infringes a patent, copyright, trademark, trade secret, or any other intellectual property right. Contractor’s obligations hereunder shall not extend to the combination of any IP Deliverables provided by Contractor with any other product, system, or method, unless the other product, system, or method is **(a)** provided by Contractor or Contractor’s subsidiaries or affiliates; **(b)** specified by Contractor to work with the IP Deliverables; **(c)** reasonably required in order to use the IP Deliverables in its intended manner and the infringement could not have been avoided by substituting another reasonably available product, system, or method capable of performing the same function; or **(d)** is reasonably expected to be used in combination with the IP Deliverables.

V. Accessibility

- i. Contractor shall comply with and the Work Product provided under this Contract shall be in compliance with all applicable provisions of §§24-85-101, *et seq.*,



C.R.S., and the *Accessibility Standards for Individuals with a Disability*, as established by the Governor's Office Of Information Technology (OIT), pursuant to Section §24-85-103 (2.5), C.R.S. Contractor shall also comply with all State of Colorado technology standards related to technology accessibility and with Level AA of the most current version of the Web Content Accessibility Guidelines (WCAG), incorporated in the State of Colorado technology standards.

- ii. Contractor shall indemnify, save, and hold harmless the state, its employees, agents and assignees (collectively, the "Indemnified Parties"), against any and all costs, expenses, claims, damages, liabilities, court awards and other amounts (including attorneys' fees and related costs) incurred by any of the Indemnified Parties in relation to Contractor's failure to comply with §§24-85-101, *et seq.*, C.R.S., or the *Accessibility Standards for Individuals with a Disability* as established by the Office of Information Technology pursuant to Section §24-85-103 (2.5), C.R.S.
- iii. The State may require Contractor's compliance to the State's Accessibility Standards to be determined by a third party selected by the State to attest to Contractor's Work Product and software is in compliance with §§24-85-101, *et seq.*, C.R.S., and the *Accessibility Standards for Individuals with a Disability* as established by the Office of Information Technology pursuant to Section §24-85-103 (2.5), C.R.S.

W. Other

- i. Compliance with State and Federal Law, Regulations, & Executive Orders

Contractor shall comply with all State and, if Federal funding is involved, Federal law, regulations, executive orders, State and Federal Awarding Agency policies, procedures, directives, and reporting requirements at all times during the term of this Contract.

19. COLORADO SPECIAL PROVISIONS (COLORADO FISCAL RULE 3-3)

These Special Provisions apply to all contracts except where noted in italics.

A. STATUTORY APPROVAL. §24-30-202(1), C.R.S.

This Contract shall not be valid until it has been approved by the Colorado State Controller or designee. If this Contract is for a Major Information Technology Project, as defined in §24-37.5-102(2.6), C.R.S., then this Contract shall not be valid until it has been approved by the State's Chief Information Officer or designee.

B. FUND AVAILABILITY. §24-30-202(5.5), C.R.S.

Financial obligations of the State payable after the current State Fiscal Year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available.



C. GOVERNMENTAL IMMUNITY.

Liability for claims for injuries to persons or property arising from the negligence of the State, its departments, boards, commissions committees, bureaus, offices, employees and officials shall be controlled and limited by the provisions of the Colorado Governmental Immunity Act, §24-10-101, et seq., C.R.S.; the Federal Tort Claims Act, 28 U.S.C. Pt. VI, Ch. 171 and 28 U.S.C. 1346(b), and the State's risk management statutes, §§24-30-1501, et seq. C.R.S. No term or condition of this Contract shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protections, or other provisions, contained in these statutes.

D. INDEPENDENT CONTRACTOR.

Contractor shall perform its duties hereunder as an independent contractor and not as an employee. Neither Contractor nor any agent or employee of Contractor shall be deemed to be an agent or employee of the State. Contractor shall not have authorization, express or implied, to bind the State to any agreement, liability or understanding, except as expressly set forth herein. Contractor and its employees and agents are not entitled to unemployment insurance or workers compensation benefits through the State and the State shall not pay for or otherwise provide such coverage for Contractor or any of its agents or employees. Contractor shall pay when due all applicable employment taxes and income taxes and local head taxes incurred pursuant to this Contract. Contractor shall (i) provide and keep in force workers' compensation and unemployment compensation insurance in the amounts required by law, (ii) provide proof thereof when requested by the State, and (iii) be solely responsible for its acts and those of its employees and agents.

E. COMPLIANCE WITH LAW.

Contractor shall strictly comply with all applicable federal and State laws, rules, and regulations in effect or hereafter established, including, without limitation, laws applicable to discrimination and unfair employment practices.

F. CHOICE OF LAW, JURISDICTION, AND VENUE.

Colorado law, and rules and regulations issued pursuant thereto, shall be applied in the interpretation, execution, and enforcement of this Contract. Any provision included or incorporated herein by reference which conflicts with said laws, rules, and regulations shall be null and void. All suits or actions related to this Contract shall be filed and proceedings held in the State of Colorado and exclusive venue shall be in the City and County of Denver.



G. PROHIBITED TERMS.

Any term included in this Contract that requires the State to indemnify or hold Contractor harmless; requires the State to agree to binding arbitration; limits Contractor's liability for damages resulting from death, bodily injury, or damage to tangible property; or that conflicts with this provision in any way shall be void ab initio. Nothing in this Contract shall be construed as a waiver of any provision of §24-106-109, C.R.S.

H. SOFTWARE PIRACY PROHIBITION.

State or other public funds payable under this Contract shall not be used for the acquisition, operation, or maintenance of computer software in violation of federal copyright laws or applicable licensing restrictions. Contractor hereby certifies and warrants that, during the term of this Contract and any extensions, Contractor has and shall maintain in place appropriate systems and controls to prevent such improper use of public funds. If the State determines that Contractor is in violation of this provision, the State may exercise any remedy available at law or in equity or under this Contract, including, without limitation, immediate termination of this Contract and any remedy consistent with federal copyright laws or applicable licensing restrictions.

I. EMPLOYEE FINANCIAL INTEREST/CONFLICT OF INTEREST. §§24-18-201 and 24-50-507, C.R.S.

The signatories aver that to their knowledge, no employee of the State has any personal or beneficial interest whatsoever in the service or property described in this Contract. Contractor has no interest and shall not acquire any interest, direct or indirect, that would conflict in any manner or degree with the performance of Contractor's services and Contractor shall not employ any person having such known interests.

J. VENDOR OFFSET AND ERRONEOUS PAYMENTS. §§24-30-202(1) and 24-30-202.4, C.R.S.

[Not applicable to intergovernmental agreements] Subject to §24-30-202.4(3.5), C.R.S., the State Controller may withhold payment under the State's vendor offset intercept system for debts owed to State agencies for: (i) unpaid child support debts or child support arrearages; (ii) unpaid balances of tax, accrued interest, or other charges specified in §§39-21-101, et seq., C.R.S.; (iii) unpaid loans due to the Student Loan Division of the Department of Higher Education; (iv) amounts required to be paid to the Unemployment Compensation Fund; and (v) other unpaid debts owing to the State as a result of final agency determination or judicial action. The State may also recover, at the State's discretion, payments made to Contractor in error for any reason, including, but not limited to, overpayments or improper payments, and unexpended or excess funds received by Contractor by deduction from subsequent payments under this Contract, deduction from any payment due under any other contracts, grants or agreements



between the State and Contractor, or by any other appropriate method for collecting debts owed to the State.

20. DEPARTMENT OF HUMAN SERVICES PROVISIONS

A. Exclusion, Debarment and/or Suspension

Contractor represents and warrants that Contractor, its employees, agents, assigns, or Subcontractors, are not presently excluded from participation, debarred, suspended, proposed for debarment, declared ineligible, voluntarily excluded, or otherwise ineligible to participate in a “federal health care program” as defined in 42 U.S.C. § 1320a-7b(f) or in any other government payment program by any federal or State of Colorado department or agency. If Contractor, its employees, agents, assigns, or Subcontractors, are excluded from participation, or becomes otherwise ineligible to participate in any such program during the term of this Contract, Contractor shall notify the State in writing within three (3) days after such event. Upon the occurrence of such event, whether or not such notice is given to Contractor, the State may immediately terminate this Contract.

B. Emergency Planning

If Contractor provides Work that is an extension of State work performed as part of the State of Colorado Emergency Operations Plan or for a publicly funded safety net program, as defined by C.R.S. § 24-33.5-701 et seq., Contractor shall perform the Work in accordance with the State’s Emergency Operations Plan or continuity of operations plan in the event of an emergency. If requested, Contractor shall provide a plan and reporting information to ensure compliance with the State’s Emergency Operations Plan and C.R.S. § 24-33.5-701 et seq.

C. Restrictions on Public Benefits

If applicable, Contractor shall comply with C.R.S. §§ 24-76.5-101 – 103 exactly as the State is required to comply with C.R.S. §§ 24-76.5-101 – 103.

D. Discrimination

Contractor shall not:

- i. discriminate against any person on the basis of gender, race, ethnicity, religion, national origin, age, sexual orientation, gender identity, citizenship status, education, disability, socio-economic status, or any other identity.
- ii. exclude from participation in, or deny benefits to any qualified individual with a disability, by reason of such disability.



Any person who thinks he/she has been discriminated against as related to the performance of this Contract has the right to assert a claim, Colorado Civil Rights Division, C.R.S. §24-34-301, et seq.

E. Criminal Background Check

Pursuant to C.R.S. §27-90-111 and CDHS Policy VI-2.4, any independent contractor, and its agent(s), who is designated by the Executive Director or the Executive Director's designee to be a contracting employee under C.R.S. §27-90-111, who has direct contact with vulnerable persons in a state-operated facility, or who provides state-funded services that involve direct contact with vulnerable persons in the vulnerable person's home or residence, shall:

- i. submit to and successfully pass a criminal background check, and
- ii. report any arrests, charges, or summonses for any disqualifying offense as specified by C.R.S. §27-90-111 to the State.

Any Contractor or its agent(s), who does not comply with C.R.S. §27-90-111 and CDHS Policy VI-2.4, may, at the sole discretion of the State, be suspended or terminated.

F. Fraud Policy

Contractor shall comply with the current CDHS Fraud Policy.

G. C-Stat - Performance Based Program Analysis and Management Strategy (C-Stat Strategy)

Without any additional cost to the State, Contractor shall collect and maintain Contract performance data, as determined solely by the State. Upon request, Contractor shall provide the Contract performance data to the State. This provision does not allow the State to impose unilateral changes to performance requirements.

H. COVID-19 Pandemic

CDHS operates many facilities across the State and with regard to the COVID-19 Pandemic, Contractor may be subject to local or state public health orders, Department policy, individual facility policy, or any other requirement that could impose additional requirements on the Contractor. If so, Contractor shall promptly comply upon notice.

21. THIRD PARTY CERTIFICATION FOR ACCESS TO PII THROUGH A DATABASE OR AUTOMATED NETWORK

Pursuant to § 24-74-105, C.R.S, if Contractor is to be granted access to Personal Identifying Information through a database or automated network that is not publicly available information, Contractor certifies, and will certify annually, under penalty of perjury that Contractor has not and



will not use or disclose any Personal Identifying Information, as defined by § 24-74-102(1), C.R.S., for the purpose of investigating for, participating in, cooperating with, or assisting Federal Immigration Enforcement, including the enforcement of civil immigration laws, and the Illegal Immigration and Immigrant Responsibility Act, which is codified at 8 U.S.C. §§ 1325 and 1326, unless required to do so to comply with Federal or State law, or to comply with a court-issued subpoena, warrant or order.

If Contractor's agents, employees, assigns or Subcontractors require certification pursuant to § 24-74-105, C.R.S., Contractor shall require annually that its agents, employees, assigns or Subcontractors sign and date the following certifications as applicable, which shall be made available to the State upon request:

For an individual: *Pursuant to § 24-74-105, C.R.S., I hereby certify under the penalty of perjury that I have not and will not use or disclose any Personal Identifying Information, as defined by § 24-74-102(1), C.R.S., for the purpose of investigating for, participating in, cooperating with, or assisting Federal Immigration Enforcement, including the enforcement of civil immigration laws, and the Illegal Immigration and Immigrant Responsibility Act, which is codified at 8 U.S.C. §§ 1325 and 1326, unless required to do so to comply with Federal or State law, or to comply with a court-issued subpoena, warrant or order.*

For and entity/organization: *Pursuant to § 24-74-105, C.R.S., I, _____, on behalf of _____ (legal name of entity / organization) (the "Organization"), hereby certify under the penalty of perjury that the Organization has not and will not use or disclose any Personal Identifying Information, as defined by § 24-74-102(1), C.R.S., for the purpose of investigating for, participating in, cooperating with, or assisting Federal Immigration Enforcement, including the enforcement of civil immigration laws, and the Illegal Immigration and Immigrant Responsibility Act, which is codified at 8 U.S.C. §§ 1325 and 1326, unless required to do so to comply with Federal or State law, or to comply with a court-issued subpoena, warrant or order.*

I hereby represent and certify that I have full legal authority to execute this certification on behalf of the Organization.

REST OF PAGE INTENTIONALLY LEFT BLANK

**SAMPLE OPTION LETTER (IF APPLICABLE)**

State Agency Insert Department's or IHE's Full Legal Name	Option Letter Number Insert the Option Number (e.g. "1" for the first option)
Contractor Insert Contractor's Full Legal Name, including "Inc.", "LLC", etc...	Original Contract Number Insert CMS number or Other Contract Number of the Original Contract
Current Contract Maximum Amount	Option Contract Number Insert CMS number or Other Contract Number of this Option
Initial Term State Fiscal Year 20xx \$0.00	Contract Performance Beginning Date Month Day, Year
Extension Terms State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00	
Total for All State Fiscal Years \$0.00	Current Contract Expiration Date Month Day, Year

1. OPTIONS:

- A. Option to extend for an Extension Term
- B. Option to change the quantity of Goods under the Contract
- C. Option to change the quantity of Services under the Contract
- D. Option to modify Contract rates
- E. Option to initiate next phase of the Contract

2. REQUIRED PROVISIONS:

A. For use with Option 1(A): In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option for an additional term, beginning Insert start date and ending on the current contract expiration date shown above, at the rates stated in the Original Contract, as amended.

B. For use with Options 1(B and C): In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to Increase/Decrease the quantity of the Goods/Services or both at the rates stated in the Original Contract, as amended.

C. For use with Option 1(D): In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to modify the Contract rates specified in Exhibit/Section Number/Letter. The Contract rates attached to this Option Letter replace the rates in the Original Contract as of the Option Effective Date of this Option Letter.

D. For use with Option 1E: In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to initiate Phase indicate which Phase: 2, 3, 4, etc, which shall begin on Insert start date and end on Insert ending date at the cost/price specified in Section Number.

E. For use with all Options that modify the Contract Maximum Amount: The Contract Maximum Amount table on the Contract's Signature and Cover Page is hereby deleted and replaced with the Current Contract Maximum Amount table shown above.

3. Option Effective Date:

The effective date of this Option Letter is upon approval of the State Controller or _____, whichever is later.

<p>STATE OF COLORADO INSERT-Name of Agency or IHE INSERT-Name & Title of Head of Agency or IHE</p> <p><u>SAMPLE ONLY – DO NOT SIGN</u> By: Name & Title of Person Signing for Agency or IHE</p> <p>Date: <u>SAMPLE ONLY – DO NOT SIGN</u></p>	<p>In accordance with §24-30-202 C.R.S., this Option is not valid until signed and dated below by the State Controller or an authorized delegate.</p> <p>STATE CONTROLLER</p> <p><u>SAMPLE ONLY – DO NOT SIGN</u> Name of Agency or IHE Delegate-Please delete if contract will be routed to OSC for approval</p> <p>Option Effective Date: <u>SAMPLE ONLY – DO NOT SIGN</u></p>
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**Exhibit A - Statement of Work
Children, Youth, and Family Behavioral Health Services
Grants**

**Article 1
Purpose and Target Population**

1.1 Purpose

In accordance with 27-60-502, C.R.S., the Behavioral Health Administration (BHA) awards grants to local governments, community-based organizations, federally-recognized Indian tribes, local collaborative management programs, local juvenile services planning committees, and nonprofit organizations for programs and services along the behavioral health care continuum in areas of highest need and to address gaps in services, including children-oriented, youth-oriented, and family-oriented behavioral health care services. The purpose of the grant program is to expand or implement services that have been identified as gaps in Child, Youth, and Family (CYF)-oriented behavioral health care and to improve outcomes for individuals served.

1.2 Target Population

The target population includes persons eighteen (18) years of age or younger and their families and persons twenty-one (21) years of age or younger who are receiving special education services and their families pursuant to Part 1 of Article 20 of Title 22 s who have behavioral health problems, including parent-child dyads, with acute, complex, and/or severe conditions and needs.

**Article 2
Definitions and Acronyms**

Administrative Services Organizations (ASO) are organizations contracted by the Behavioral Health Administration to administer and manage regional behavioral health crisis services.

Behavioral Health Administration (BHA) means the Behavioral Health Administration established in section 27-60-203.

Behavioral Health Administrative Services Region means a Behavioral Health Administrative Services Region designated by the BHA Commissioner after consultation with the Department of Health Care Policy and Financing and consideration of the regional structure that serves the Medicaid population.

Behavioral Health-Care Services Assessment Tool means the assessment tool described in section 27-60-502 (1)(c) developed by the BHA to identify regional gaps in behavioral health-care services.

Care Access Point means a location at which a person seeking behavioral health care can receive care coordination.

Community-Based Organization means a nonprofit or for-profit organization that provides behavioral health-care services.

Grant Program means the community behavioral health-care continuum gap grant program established in C.R.S 27-60-502.

Local Education Provider means a school district, a charter school authorized pursuant to part 1 of article 30.5 of Title 22, and Institute charter school authorized pursuant to part 5 of Article 30.5 of title 22, or a Board of Cooperative Services as defined in C.R.S. 22-5-103.

Local Government means a county, municipality, city and county, or local education provider.

Managed Services Organizations (MSO) are organizations designated and contracted by the Behavioral Health Administration to administer and manage a full continuum of SUD prevention, intervention, treatment, recovery, and harm reduction services on a regional basis.

Nonprofit Organization means an organization that is exempt from taxation under Section 501 (c)(3) of the federal "Internal Revenue Code of 1986, as amended.

Regional Accountability Entity (RAE) are organizations in Health First Colorado, Colorado's Medicaid program. They are responsible for coordinating members' care, ensuring they are connected with primary and behavioral health care, and developing regional strategies to serve Colorado Medicaid members.

Statement of Work (**SOW**)

State Court Administrator's Office (**SCAO**)

Article 3 Objectives of Grant

3.1 The Contractor shall provide one or more of the following services related to the following grant objectives outlined below.

- a. To expand Child, Youth, and Family (CYF) oriented behavioral health care services.
- b. To address identified local behavioral health needs; to establish care access points in each behavioral health administrative services region.
- c. To provide care navigation and coordination services.
- d. To expand evidence-based or evidence-informed behavioral health treatment, including substance use disorder treatment;

- e. To provide intensive outpatient services, including high-fidelity wraparound, youth mobile response, and expanded caregiver interventions.
- f. And to fund capital expenditures related to providing the above treatment services.

Article 4

Roles & Responsibilities

4.1 The Grant Application submitted in the RFA shall also serve as a work plan to be used with this SOW and followed upon execution of the contract to monitor the grant project performance. The activities and services identified in the Grant Application/ work plan are incorporated into this Contract by reference.

4.2 Contractor will be expected to have the capacity to operationalize the State's contract at signing and implement delivery of services within sixty (60) days of contract execution.

4.3 Contractor shall maintain clear communication with regards to progress on the submitted Grant Application Template Work Plan.

4.4 Contractor shall work with providers to identify ongoing payer sources for these services, to include Medicaid, Medicare, Third-party insurance, etc.

4.5 Contractor shall ensure that any program funded by the grant must comply with the federal "Americans with Disabilities Act of 1990" and serve individuals with a disability, regardless of primary diagnosis, co-occurring conditions, if the individual requires assistance with activities of daily living.

4.6 Contractor shall use the [CLAS Standards](https://thinkculturalhealth.hhs.gov/) (<https://thinkculturalhealth.hhs.gov/>) to help the organization and programs take into account cultural health beliefs, preferred languages, health literacy levels, and communication needs.

4.7 Services shall be provided in English and Spanish.

4.8 Period of Performance

- a. Overall grant deadline to expend all funds December 30, 2024. However, renewal of contract is subject to approval by the Program Manager for each state fiscal year as funding allows and compliance to contract performance.
- b. State fiscal years end June 30. New fiscal years begin July 1 in which a new contract will be issued (as funding and contract compliance allow) under guidance and direction of the Program Manager.

4.9 **Annual Report.** Contractor shall submit an annual report by June 15, describing the use of the grant award, on a template to be provided by the BHA, to cdhs_BHAdeliverables@state.co.us.

4.10 **Final Report.** Contractor shall submit an annual report by December 15, describing the use of the grant award, on a template to be provided by the BHA, to cdhs_BHAdeliverables@state.co.us

Article 5 Reporting, Deliverables, & Due Dates

5.1 Criteria for Acceptance of Deliverables

- a. The BHA will review the Contractor's deliverables in accordance with all specifications stated in this SOW and the Grant Application work plan. Deliverables and overall performance will be monitored, tracked, inspected, and accepted or rejected by the Program Manager and designated State personnel.
- b. The acceptance of deliverables and satisfactory work performance required herein shall be based on the timeliness, accuracy, and standards as specified in the requirements of this statement of work and the Grant Application work plan.
- c. Invoice payment is contingent upon timely receipt and approval of required program and fiscal deliverables. Missed or incomplete deliverables will result in an immediate withhold of payment until deliverables are submitted and accepted by the program.

5.2 When submitting reports please briefly describe the metrics you are using for the Reports and Deliverables to demonstrate the impact of your grant on the populations you serve. This may include the specific data points, tools, process, and frequency with which data will be collected and reported.

5.3 Deliverables Table

<i>Deadline</i>	<i>Article Where Assigned</i>	<i>Activity</i>
Within ten (10) days following each quarter ended September, December, March, and June	SOW, Article 6.1	SLFRF Quarterly Report on a template provided by the BHA.
June 15, 2024	SOW, Article 4.9	Annual Report
December 15, 2024	SOW, Article 4.10	Final Report
<i>Method of Report Delivery (emailed to cdhs_BHAdeliverables@state.co.us)</i>		

**Deadlines occurring after June 30, 2024, are contingent upon contract renewal.*

***Deliverables can be changed administratively.*

Article 6

Performance Outcome Measures

6.1 Contractor shall measure the metrics identified in the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Subrecipient Quarterly Report, as may be amended, on a template to be distributed by the BHA. The SLFRF Subrecipient Quarterly Report is due to cdhs_BHAdeliverables@state.co.us 10 days following the end of each quarter.

Article 7

Capital Project Requirements

7.1 If making capital purchases, the Contractor shall track and be able to identify grant-purchased capital assets separate from their own non-grant related capital assets. The Contractor is required to contact and confirm with the BHA in any circumstance where they intend to dispose of the asset(s).

- a. Contractor may obtain, or renovate a facility to house the programming, or purchase capital assets under this grant if included in the approved budget.
- b. For capital projects or investments exceeding \$50,000, Contractor shall draft a capital investment work plan and detailed budget for the expansion or renovation project identifying timelines, necessary zoning, licensing, fire safety, and budgetary execution milestones due 30 calendar days after contract / amendment execution initiating this work by email to cdhs_BHAdeliverables@state.co.us.
- c. Contractor shall coordinate monthly progress calls with the BHA Program Manager regarding the project management timeline and any barriers to completing the project on-time.
- d. Contractor shall notify BHA Program Manager when the capital project is delayed from the agreed upon project work plan. Contractor must receive approval for initiating next steps with a delayed project work plan. Contract must also revise and receive approval for the work plan to accommodate the change in schedule.
- e. Contractor agrees to allow BHA to conduct site visits as necessary.
- f. At the end of each state fiscal year, and at final closeout, the contractor shall provide a property inventory report, in a format provided by BHA, within 30 days by email to cdhs_BHAdeliverables@state.co.us.
- g. Contractor shall provide proof of acceptance and/or operability of the capital investment prior to receipt of final payment for capital item.
- h. During the period of performance, a subrecipient may use property, supplies, or equipment purchased with SLFRF for a purpose other than the purpose for which it was purchased or improved if such other purpose is also consistent with the eligible use requirements.
- i. If a recipient changes the use of an asset to an ineligible use or sells the asset prior to the end of the period of performance, then the recipient must follow the disposition procedures in the Uniform Guidance. See 2 CFR 200.311, 200.313, 200.314, and 200.315.

- j. After the period of performance, the property, supplies, or equipment must be used consistent with the purpose for which it was purchased or for any other eligible purpose in the same category.
- k. If an asset's use shifts within the parameters of the eligible purpose, according to the U.S. Department of Treasury, after the period of performance, no repayment would be required.
- l. If an asset's use shifts outside the parameters of the eligible purpose, according to the U.S. Department of Treasury after the period of performance, then the subrecipient must follow the disposition procedures in the Uniform Guidance. See 2 CFR 200.311, 200.313, 200.314, and 200.315. Contact BHA Fiscal officials for disposition instructions for items with a per unit fair market value of \$5,000 or more at time of disposition.
- m. Recipients are responsible for being able to substantiate their determinations on whether the use of an asset is authorized and maintain a record of that determination in accordance with the requirements set forth in the financial assistance agreement accepted in connection with their award. Subrecipients are not required to seek or obtain the approval of Treasury prior to changing the use within the parameters of the authorized purpose.
- n. The Contractor shall maintain property records for the duration of the award and at minimum three (3) years after final report which at a minimum include:
 - i. a description of the property
 - ii. a serial number or other identification number
 - iii. the source of funding for the property (including the FAIN)
 - iv. who holds title
 - v. the acquisition date(s)
 - vi. cost of the property
 - vii. percentage of Federal participation in the project costs for the Federal award under which the property was acquired.
 - viii. the location, use and condition of the property.
 - ix. Any ultimate disposition data including the date of disposal and sale price of the property.



COLORADO
Behavioral Health
Administration

EXHIBIT B, FY24 ANNUAL BUDGET

Capacity Budget Template						
BHA Program	Children, Youth, Family Services Grants, HB22-1281					
Contact Information						
Agency Name	Gunnison County			Program Contact Name, Title	Margaret Wacker, Community Health Manager	
			Phone	970-641-7913		
			Email	mwacker@gunnisoncounty.org		
Budget Period	07/01/2023 - 06/30/2024			Fiscal Contract Name, Title	Jody Wise, Accountant	
			Phone	970-641-7679		
			Email	jwise@gunnisoncounty.org		
Project Name	Gunnison County Child, Youth, and Family Behavioral Health Project			Date Completed	6/9/2023	

All budget numbers are estimates. Contract billing will be on a cost reimbursement basis for actual expenses incurred.

EXPENDITURE CATEGORIES					
Personnel Services: Salary/Benefits					Annual Budget
Position Title	Description of Work	Gross or Annual Salary	Fringe	Percent of Time on Project	Total Amount Requested from BHA
					\$ -
Personnel Services-Hourly Employees					Annual Budget
Position Title	Description of Work	Hourly Wage	Hourly Fringe	Hours on Project	Total Amount Requested from BHA
Community Health Manager	Provides staff supervision, initiates contracts, and overall grant management.	\$ 48.00	\$15.00	208.00	\$ 13,104.00
Health Navigator - Bilingual	Provides navigation services for whole person health.	\$ 27.00	\$4.00	1040.00	\$ 32,236.15
Family Navigator	Provides navigation services for whole person health.	\$ 27.81	\$4.92	520.00	\$ 17,019.60
Navigator Network Coordinator	Coordinates network of local health navigators to increase access of services.	\$ 26.47	\$8.00	520.00	\$ 17,924.92
Parents As Teachers Coordinator	Coordinates and provides PAT services.	\$ 26.47	\$13.00	520.00	\$ 20,524.92
Parents As Teachers Bilingual Facilitator	Provides bilingual PAT services.	\$ 26.00	\$3.65	520.00	\$ 15,418.00
					\$ -
Total Personnel Services (including fringe benefits)					\$ 116,227.59
Client Costs					Annual Budget
Item	Description of Item	Rate	Quantity	Requested from BHA	
				\$ -	
Total Client Costs					\$ -

Contract/Consultants Services (Subawards & Subcontracts)				Annual Budget
Name	Description of Work	Rate	Quantity	Requested from BHA
TBD	Psycho-education sessions for adolescents and families.	\$ 80.00	80	\$ 6,400.00
Crested Butte State of Mind	Navigation and Counseling Services	\$ 170.00	100	\$ 17,000.00
Gunnison RE1J School District	Newcomer Navigation Services	\$ 4,800.00	12	\$ 57,600.00
				\$ -
Total Contract Services				\$ 81,000.00
Occupancy				Annual Budget
Item	Description of Item	Rate	Quantity	Requested from BHA
				\$ -
Total Occupancy				\$ -
Operating				Annual Budget
Item	Description of Item	Rate	Quantity	Requested from
Computer and Phone Costs	Computer/IT costs for 1.5FTE is \$375/month, phone costs are \$150/month.	\$ 525.00	12	\$ 6,300.00
Meeting Costs	\$150/meeting for Network Meetings and Training Meetings	\$ 150.00	15	\$ 2,250.00
				\$ -
Total Operating				\$ 8,550.00
Depreciation/Amortization				Annual Budget
Item	Description of Item			Total Amount Requested from BHA
Total Depreciation/Amortization				\$ -
Professional Fees				Annual Budget
Item	Description of Item	Rate	Quantity	Total Amount Requested from BHA
				\$ -
Total Professional Fees				\$ -
Capital Costs				Annual Budget
Item	Description of Item	Rate	Quantity	Total Amount Requested from BHA
Renovations	Renovations at Gunnison County Family Serving buildings to increase	\$ 2,500.00	10	\$ 25,000.00
				\$ -
Total Capital Costs				\$ 25,000.00
TOTAL DIRECT COSTS (TDC)				\$ 230,777.59
Exclusions from Indirect Cost Base expenses per OMB 2CFR § 200				
			Subaward in excess of \$25,000	\$ 32,000.00
			Rent	\$ -
			Equipment (over \$5000)	\$ -
			Other Unallowable Expenses (not allowed a direct cost) such as land, real estate purchase, etc.	\$ 25,000.00
Total Expenses per OMB 2CFR § 200				\$ 57,000.00
MODIFIED TOTAL DIRECT COSTS (MTDC)				\$ 173,777.59
Indirect Costs				Annual Budget
Item	Description of Item	Percentage		Requested from BHA
Indirect Costs	10% Indirect Rate for Gunnison County	10%		\$ 17,377.76
Total Indirect				\$ 17,377.76

Grand Total Expenses	\$ 248,155.00
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Match Requirement Chart: Size of Organization & Award amount		
Match Requirement	Organization Annual Budget Size	Requirement on grant award
large org.	\$20,000,000 or more	5%
small	less than \$20,000,000	2.5%
Award of \$50,000 or less	any size	0%

SELECT YOUR MATCH AMOUNT
5.0%

MATCH AMOUNT REQUIRED \$ 12,407.75

Match Amount Required must be listed below in Revenue Offset and/ or Matching Funds

Revenue Offset	Annual Budget
Client Services	
Medicaid Fee for Service Cash	\$ -
Medicaid Capitation Encounters	\$ -
<i>valued at the Cost Per Unit of Service per unit Cost Report of Negotiated Rates received from Regional Accountable</i>	\$ -
BHA Indigent Encounters**	\$ -
3rd Party Insurance Cash Receipts	\$ -
Medicare Cash	\$ -
Self-Pay/Client Fees	\$ -
Cash from other Sources: (Specify below)	\$ -
	\$ -
	\$ -
Total Client Services	\$ -

**The rate that your entity is receiving must be used to offset costs in this area*

***Encounters valued using the current year's fee for services schedule issued by BHA and not to exceed contract amount*

Matching Funds	
Contracts and Grants	
Non-Governmental Contracts	\$ -
Other State Revenue/Accrual	\$ -
Federal Grant Funds/Accrual	
Local Funds/Accrual	\$ -
Private Grant Funds/Accrual	
Public Support	\$ -
Private Support	\$ -
In-Kind Donations	\$ 15,669.00
	\$ -
Other Funds (Specify below)	\$ -
	\$ -
	\$ -
Total Contracts and Grants	\$ 15,669.00
Grand Total Revenue Offset	\$ 15,669.00

Net Cost \$ 232,486.00

The Parties may mutually agree, in writing, to modify the Budget administratively using an BHA Budget Reallocation form

Exhibit C Miscellaneous Provisions

I. General Provisions and Requirements

A. Finance and Data Protocols

The Contractor shall comply with the Behavioral Health Administration's (BHA) most current Finance and Data Protocols and the Behavioral Health Accounting and Auditing Guidelines, made a part of this Contract by reference.

B. Marketing and Communications

The Contractor shall comply with the following marketing and communications requirements:

1. Reports or Evaluations. All reports or evaluations funded by BHA must be reviewed by BHA staff, including program, data, and communications, over a period of no fewer than 15 business days. The Contractor may be asked to place a report or evaluation on a BHA template and the report or evaluation is required to display the BHA logo. The Contractor shall submit the finished document to BHA in its final format and as an editable Word or Google document.
2. Press Releases. All press releases about work funded by BHA must note that the work is funded by the Colorado Department of Human Services, Behavioral Health Administration. Press releases about work funded by BHA must be reviewed by BHA program and communications staff over a period of no fewer than five business days.
3. Marketing Materials. Contractor shall include the current Colorado Department of Human Services, Behavioral Health Administration logo on any marketing materials, such as brochures or fact sheets, that advertise programs funded by this Contract. Marketing materials must be approved by the Contract's assigned BHA program contract over a period of no fewer than 5 business days.
4. All Other Documents. All other documents published by the Contractor about its BHA-funded work, including presentations or website content, should mention the Colorado Department of Human Services, Behavioral Health Administration as a funder.
5. Opinion of BHA. BHA may require the Contractor to add language to documents that mention BHA reading: "The views, opinions and content expressed do not necessarily reflect the views, opinions or policies of the Colorado Department of Human Services, Behavioral Health Administration."

C. Start-up Costs

If the State reimburses the Contractor for any start-up costs and the Contractor closes the program or facility within three years of receipt of the start-up costs, the Contractor shall reimburse the State for said start-up costs within sixty (60) days of the closure. The Contractor is not required to reimburse the State for start-up costs if the facility or program closure is due to BHA eliminating funding to that specific program and/or budget line item.

D. Immediate Notification of Closures / Reductions in Force

If the Contractor intends to close a facility or program, it shall notify the BHA Contracts Unit at least five business days prior to the closure. Similarly, if the Contractor, or any sub-contractor provider, intends to conduct a reduction in force which affects a program funded through this contract, the Contractor shall notify the BHA Contracts Unit at least five business days prior to the layoffs.

E. Licensing and Designation Database Electronic Record System (LADDERS)

The Contractor shall use LADDERS (<http://www.colorado.gov/ladders>) as needed and/or as required by rule to submit applications for BHA licensing and designation, keep current all provider directory details, and submit policies and procedures.

F. Contract Contact Procedure

The Contractor shall submit all requests for BHA interpretation of this Contract or for amendments to this Contract to the BHA Contract Manager.

G. The Contractor shall comply with all the provisions and requirements of RFP 2023*171.

H. Continuity of Operations Plan

1. In the event of an emergency resulting in a disruption of normal activities, BHA may request that Contractor provide a plan describing how Contractor will ensure the execution of essential functions of the Contract, to the extent possible under the circumstances of the inciting emergency (“Continuity of Operations Plan” or “Plan”).
2. The Continuity of Operations Plan must be specific and responsive to the circumstances of the identified emergency.
3. BHA will provide formal notification of receipt of the Continuity of Operations Plan to the Contractor.
4. The Continuity of Operations Plan will not impact or change the budget or any other provisions of the contract, and Contractor's performance will be held to the same standards and requirements as the original Contract terms, unless otherwise specified in the Continuity of Operations Plan.
5. Any submitted Continuity of Operations Plan will be ratified as an amendment to the contract as soon as possible.
6. Contractor shall communicate, in a format mutually agreed upon by BHA and Contractor staff, on a frequency that supports the monitoring of services under the Continuity of Operations Plan. If adjustments are needed to the Plan, such adjustments will be made in writing and accompanied by written notice of receipt from BHA.
 - a. As part of the BHA/Contractor communication during the emergency, Contractor and BHA will evaluate whether the emergency has resolved such

that normal operations may be resumed.

- b. Contractor and BHA will agree in writing when the emergency is sufficiently resolved and agree to a closeout period that is four weeks or less.
- c. BHA will submit notice accepting the termination of the Continuity of Operations Plan to the Contractor as the final action for any qualifying emergency response.

I. Cultural Responsiveness in Service Delivery

1. The Behavioral Health Administration expects funding dollars to support equity in access, services provided, and behavioral health outcomes among individuals of all cultures, gender identities, sexual orientations, races, and ethnicities. Accordingly, Contractors should collect and use data to: (1) identify priority populations vulnerable to health disparities encompassing the contractor's entire geographic service area (e.g., racial, ethnic, limited English speaking, indigenous, sexual orientation, gender identity groups, etc.) and (2) implement strategies to decrease the disparities in access, service use, and outcomes—both within those subpopulations and in comparison to the general population.
2. One strategy for addressing health disparities is the use of the recently revised National Standards for Culturally and Linguistically Appropriate Services in Health and Health Care (CLAS). The U.S. Department of Health and Human Services (HHS) Think Cultural Health website (<https://thinkculturalhealth.hhs.gov>) also features information, continuing education opportunities, resources, and more for health and health care professionals to learn about culturally and linguistically appropriate services, or CLAS.
3. Contractors providing direct behavioral health prevention, treatment, or recovery services shall submit one of the following two documents to cdhs_BHAdeliverables@state.co.us by August 31 annually:
 - a. If a provider has completed an equity plan that identifies how they will address health equity, they can submit the plan or;
 - b. Submit a completed CLAS checklist that follows this HHS format: <https://thinkculturalhealth.hhs.gov/assets/pdfs/AnImplementationChecklistfortheNationalCLASStandards.pdf>

- J. Prohibition on Marijuana. Funds may not be used, directly or indirectly, to purchase, prescribe, or provide marijuana or treatment using marijuana. Treatment in this context includes the treatment of opioid use disorder. Funds also cannot be provided to any individual who or organization that provides or permits marijuana use for the purposes of treating substance use or mental disorders. This prohibition does not apply to those providing such treatment in the context of clinical research permitted by the DEA and under an FDA-approved investigational new drug application where the article being evaluated is marijuana or a constituent thereof that is otherwise a banned controlled substance under federal law.

K. Monitoring Requirements

If the Contractor is a subrecipient of federal funds, the Contractor shall comply with monitoring requirements indicated by the Contractor's risk level determined by the subrecipient risk assessment form completed by Contractor, which may include but are not limited to:

- Monthly/quarterly monitoring calls
- Invoice supporting documentation - e.g., timesheets, logs of travel, or wraparound service costs.
- Routine programmatic reports
- Technical assistance and training
- Site visits

II. Use of Subcontracts.

- A. Services described in this Contract may be performed by Contractor or by a subcontractor, except where this Contract states explicitly that a service must not be subcontracted.
- B. Contractor shall ensure that its subcontractors perform to the terms of this Contract as set forth in the Contract provisions.
- C. Any subcontract for services must include, at a minimum, the following:
1. A description of each partner's participation
 2. Responsibilities to the program (policy and/or operational)
 3. Resources the subcontractor will contribute, reimbursement rates, services to be included and processes in collecting and sharing data and the most recent CDHS version of the HIPAA Business Associates Addendum, if this Contract contains the HIPAA Business Associates Addendum/Qualified Service Organization Addendum as an exhibit.
 4. A copy of this Contract and all its terms and conditions.
- D. The Contractor shall provide to BHA a copy of any proposed subcontract between the Contractor and any potential provider of services to fulfill any requirements of this Contract, to cdhs_BHAdeliverables@state.co.us within 30 days of subcontract execution.
- E. BHA reserves the right to require Contractor to renegotiate subcontracts where necessary to adhere to the terms of this Contract.
- F. Subcontractor/Partnership Termination. In the event where partnerships with a subcontractor such as a treatment provider is terminated, the Contractor shall transition to a new partnership no later than 30 days from termination to ensure continuity of care for all participants of the program.

III. Financial Requirements

A. Funding Sources

The Contractor shall identify all funds delivered to subcontractors as state general fund, state cash funds, or federal grant dollars in **Exhibit B, "Budget."** If federal grant dollars, the Contractor shall communicate the CFDA number to all sub-contractors in their sub-contracts.

B. Program Income

Program income generated through grant funded programs are additive funding that must be utilized for a consistent purpose as outlined in 2 CFR 200.307(e)(2). If Contractor charges and receives fees for services, or otherwise receives income associated with the sponsored program, this is considered program income and is required to be tracked and managed in accordance with the conditions of the award.

C. Budget Reallocations

1. The Contractor may reallocate funds between the budget categories of this contract, up to 10% of the total contract amount, upon written approval by BHA, without a contract amendment. Any allowable reallocation is still subject to the limitations of the Not to Exceed and the Maximum Amount Available per Fiscal Year.

D. Payment Terms

1. The Contractor shall invoice monthly for services, no later than the 20th of the month following when services are provided.
2. The Contractor shall utilize the invoice template(s) provided by BHA. Contractor shall comply with the invoicing instructions contained within the invoice template.
3. All payment requests shall be submitted electronically to CDHS_BHApayment@state.co.us
4. Any requests for payment received after September 10th for the prior state fiscal year cannot be processed by BHA.
5. The State will make payment on invoices within 45 days of receipt of a correct and complete invoice to CDHS_BHApayment@state.co.us. Consequently, the Contractor must have adequate solvency to pay its expenses up to 45 days after invoice submission to the State.



EXHIBIT D

HIPAA BUSINESS ASSOCIATE / 42 PART 2

QUALIFIED SERVICE ORGANIZATION AGREEMENT

This HIPAA Business Associate/42 Part 2 Qualified Service Organization Agreement (“Agreement”) between the State and Contractor is agreed to in connection with, and as an exhibit to, the Contract. For purposes of this Agreement, the State is referred to as “Covered Entity” and the Contractor is referred to as “Business Associate”. Unless the context clearly requires a distinction between the Contract and this Agreement, all references to “Contract” shall include this Agreement.

1. PURPOSE

Covered Entity wishes to disclose information to Business Associate, which may include Protected Health Information ("PHI"). The Parties intend to protect the privacy and security of the disclosed PHI in compliance with the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”), Pub. L. No. 104-191 (1996) as amended by the Health Information Technology for Economic and Clinical Health Act (“HITECH Act”) enacted under the American Recovery and Reinvestment Act of 2009 (“ARRA”) Pub. L. No. 111-5 (2009), implementing regulations promulgated by the U.S. Department of Health and Human Services at 45 C.F.R. Parts 160, 162 and 164 (the “HIPAA Rules”) and other applicable laws, as amended. Prior to the disclosure of PHI, Covered Entity is required to enter into an agreement with Business Associate containing specific requirements as set forth in, but not limited to, Title 45, Sections 160.103, 164.502(e) and 164.504(e) of the Code of Federal Regulations (“C.F.R.”) and all other applicable laws and regulations, all as may be amended.

2. DEFINITIONS

The following terms used in this Agreement shall have the same meanings as in the HIPAA Rules: Breach, Data Aggregation, Designated Record Set, Disclosure, Health Care Operations, Individual, Minimum Necessary, Notice of Privacy Practices, Protected Health Information, Required by Law, Secretary, Security Incident, Subcontractor, Unsecured Protected Health Information, and Use.

The following terms used in this Agreement shall have the meanings set forth below:

- a. Business Associate. “Business Associate” shall have the same meaning as the term “business associate” at 45 C.F.R. 160.103 and, and shall refer to Contractor.
- b. Covered Entity. “Covered Entity” shall have the same meaning as the term “covered entity” at 45 C.F.R. 160.103, and shall refer to the State.
- c. Information Technology and Information Security. “Information Technology” and “Information Security” shall have the same meanings as the terms “information technology” and “information security”, respectively, in §24-37.5-102, C.R.S.

Capitalized terms used herein and not otherwise defined herein or in the HIPAA Rules shall have the meanings ascribed to them in the Contract.

3. OBLIGATIONS AND ACTIVITIES OF BUSINESS ASSOCIATE

a. Permitted Uses and Disclosures.

- i. Business Associate shall use and disclose PHI only to accomplish Business Associate's obligations under the Contract.
- i. To the extent Business Associate carries out one or more of Covered Entity's obligations under Subpart E of 45 C.F.R. Part 164, Business Associate shall comply with any and all requirements of Subpart E that apply to Covered Entity in the performance of such obligation.
- ii. Business Associate may disclose PHI to carry out the legal responsibilities of Business Associate, provided, that the disclosure is Required by Law or Business Associate obtains reasonable assurances from the person to whom the information is disclosed that:
 - A. the information will remain confidential and will be used or disclosed only as Required by Law or for the purpose for which Business Associate originally disclosed the information to that person, and;
 - B. the person notifies Business Associate of any Breach involving PHI of which it is aware.
- iii. Business Associate may provide Data Aggregation services relating to the Health Care Operations of Covered Entity. Business Associate may de-identify any or all PHI created or received by Business Associate under this Agreement, provided the de-identification conforms to the requirements of the HIPAA Rules.

d. Minimum Necessary. Business Associate, its Subcontractors and agents, shall access, use, and disclose only the minimum amount of PHI necessary to accomplish the objectives of the Contract, in accordance with the Minimum Necessary Requirements of the HIPAA Rules including, but not limited to, 45 C.F.R. 164.502(b) and 164.514(d).

e. Impermissible Uses and Disclosures.

- i. Business Associate shall not disclose the PHI of Covered Entity to another covered entity without the written authorization of Covered Entity.
- ii. Business Associate shall not share, use, disclose or make available any Covered Entity PHI in any form via any medium with or to any person or entity beyond the boundaries or jurisdiction of the United States without express written authorization from Covered Entity.

f. Business Associate's Subcontractors.

- i. Business Associate shall, in accordance with 45 C.F.R. 164.502(e)(1)(ii) and 164.308(b)(2), ensure that any Subcontractors who create, receive, maintain, or transmit PHI on behalf of Business Associate agree in writing to the same restrictions, conditions, and requirements that apply to Business Associate with respect to safeguarding PHI.

- ii. Business Associate shall provide to Covered Entity, on Covered Entity's request, a list of Subcontractors who have entered into any such agreement with Business Associate.
- iii. Business Associate shall provide to Covered Entity, on Covered Entity's request, copies of any such agreements Business Associate has entered into with Subcontractors.
- g. Access to System. If Business Associate needs access to a Covered Entity Information Technology system to comply with its obligations under the Contract or this Agreement, Business Associate shall request, review, and comply with any and all policies applicable to Covered Entity regarding such system including, but not limited to, any policies promulgated by the Office of Information Technology and available at <https://oit.colorado.gov/standards-policies-guides/technical-standards-policies>.
- h. Access to PHI. Business Associate shall, within ten days of receiving a written request from Covered Entity, make available PHI in a Designated Record Set to Covered Entity as necessary to satisfy Covered Entity's obligations under 45 C.F.R. 164.524.
- i. Amendment of PHI.
 - i. Business Associate shall within ten days of receiving a written request from Covered Entity make any amendment to PHI in a Designated Record Set as directed by or agreed to by Covered Entity pursuant to 45 C.F.R. 164.526, or take other measures as necessary to satisfy Covered Entity's obligations under 45 C.F.R. 164.526.
 - ii. Business Associate shall promptly forward to Covered Entity any request for amendment of PHI that Business Associate receives directly from an Individual.
- j. Accounting Rights. Business Associate shall, within ten days of receiving a written request from Covered Entity, maintain and make available to Covered Entity the information necessary for Covered Entity to satisfy its obligations to provide an accounting of Disclosure under 45 C.F.R. 164.528.
- k. Restrictions and Confidential Communications.
 - i. Business Associate shall restrict the Use or Disclosure of an Individual's PHI within ten days of notice from Covered Entity of:
 - A. a restriction on Use or Disclosure of PHI pursuant to 45 C.F.R. 164.522; or
 - B. a request for confidential communication of PHI pursuant to 45 C.F.R. 164.522.
 - ii. Business Associate shall not respond directly to an Individual's requests to restrict the Use or Disclosure of PHI or to send all communication of PHI to an alternate address.
 - iii. Business Associate shall refer such requests to Covered Entity so that Covered Entity can coordinate and prepare a timely response to the requesting Individual and provide direction to Business Associate.
- l. Governmental Access to Records. Business Associate shall make its facilities, internal practices, books, records, and other sources of information, including PHI, available to the Secretary for purposes of determining compliance with the HIPAA Rules in accordance with 45 C.F.R. 160.310.

m. Audit, Inspection and Enforcement.

- i. Business Associate shall obtain and update at least annually a written assessment performed by an independent third party reasonably acceptable to Covered Entity, which evaluates the Information Security of the applications, infrastructure, and processes that interact with the Covered Entity data Business Associate receives, manipulates, stores and distributes. Upon request by Covered Entity, Business Associate shall provide to Covered Entity the executive summary of the assessment.
- ii. Business Associate, upon the request of Covered Entity, shall fully cooperate with Covered Entity's efforts to audit Business Associate's compliance with applicable HIPAA Rules. If, through audit or inspection, Covered Entity determines that Business Associate's conduct would result in violation of the HIPAA Rules or is in violation of the Contract or this Agreement, Business Associate shall promptly remedy any such violation and shall certify completion of its remedy in writing to Covered Entity.

n. Appropriate Safeguards.

- i. Business Associate shall use appropriate safeguards and comply with Subpart C of 45 C.F.R. Part 164 with respect to electronic PHI to prevent use or disclosure of PHI other than as provided in this Agreement.
- ii. Business Associate shall safeguard the PHI from tampering and unauthorized disclosures.
- iii. Business Associate shall maintain the confidentiality of passwords and other data required for accessing this information.
- iv. Business Associate shall extend protection beyond the initial information obtained from Covered Entity to any databases or collections of PHI containing information derived from the PHI. The provisions of this section shall be in force unless PHI is de-identified in conformance to the requirements of the HIPAA Rules.

o. Safeguard During Transmission.

- i. Business Associate shall use reasonable and appropriate safeguards including, without limitation, Information Security measures to ensure that all transmissions of PHI are authorized and to prevent use or disclosure of PHI other than as provided for by this Agreement.
- ii. Business Associate shall not transmit PHI over the internet or any other insecure or open communication channel unless the PHI is encrypted or otherwise safeguarded with a FIPS-compliant encryption algorithm.

p. Reporting of Improper Use or Disclosure and Notification of Breach.

- i. Business Associate shall, as soon as reasonably possible, but immediately after discovery of a Breach, notify Covered Entity of any use or disclosure of PHI not provided for by this Agreement, including a Breach of Unsecured Protected Health Information as such notice is

required by 45 C.F.R. 164.410 or a breach for which notice is required under §24-73-103, C.R.S.

- ii. Such notice shall include the identification of each Individual whose Unsecured Protected Health Information has been, or is reasonably believed by Business Associate to have been, accessed, acquired, or disclosed during such Breach.
 - iii. Business Associate shall, as soon as reasonably possible, but immediately after discovery of any Security Incident that does not constitute a Breach, notify Covered Entity of such incident.
 - iv. Business Associate shall have the burden of demonstrating that all notifications were made as required, including evidence demonstrating the necessity of any delay.
- q. Business Associate's Insurance and Notification Costs.
- i. Business Associate shall bear all costs of a Breach response including, without limitation, notifications, and shall maintain insurance to cover:
 - A. loss of PHI data;
 - B. Breach notification requirements specified in HIPAA Rules and in §24-73-103, C.R.S.; and
 - C. claims based upon alleged violations of privacy rights through improper use or disclosure of PHI.
 - ii. All such policies shall meet or exceed the minimum insurance requirements of the Contract or otherwise as may be approved by Covered Entity (e.g., occurrence basis, combined single dollar limits, annual aggregate dollar limits, additional insured status, and notice of cancellation).
 - iii. Business Associate shall provide Covered Entity a point of contact who possesses relevant Information Security knowledge and is accessible 24 hours per day, 7 days per week to assist with incident handling.
 - iv. Business Associate, to the extent practicable, shall mitigate any harmful effect known to Business Associate of a Use or Disclosure of PHI by Business Associate in violation of this Agreement.
- r. Subcontractors and Breaches.
- i. Business Associate shall enter into a written agreement with each of its Subcontractors and agents, who create, receive, maintain, or transmit PHI on behalf of Business Associate. The agreements shall require such Subcontractors and agents to report to Business Associate any use or disclosure of PHI not provided for by this Agreement, including Security Incidents and Breaches of Unsecured Protected Health Information, on the first day such Subcontractor or agent knows or should have known of the Breach as required by 45 C.F.R. 164.410.

- ii. Business Associate shall notify Covered Entity of any such report and shall provide copies of any such agreements to Covered Entity on request.
- s. Data Ownership.
 - i. Business Associate acknowledges that Business Associate has no ownership rights with respect to the PHI.
 - ii. Upon request by Covered Entity, Business Associate immediately shall provide Covered Entity with any keys to decrypt information that the Business Association has encrypted and maintains in encrypted form, or shall provide such information in unencrypted usable form.
- t. Retention of PHI. Except upon termination of this Agreement as provided in Section 5, below, Business Associate and its Subcontractors or agents shall retain all PHI throughout the term of this Agreement, and shall continue to maintain the accounting of disclosures required under Section 3.h, above, for a period of six years.

4. OBLIGATIONS OF COVERED ENTITY

- a. Safeguards During Transmission. Covered Entity shall be responsible for using appropriate safeguards including encryption of PHI, to maintain and ensure the confidentiality, integrity, and security of PHI transmitted pursuant to this Agreement, in accordance with the standards and requirements of the HIPAA Rules.
- b. Notice of Changes.
 - i. Covered Entity maintains a copy of its Notice of Privacy Practices on its website. Covered Entity shall provide Business Associate with any changes in, or revocation of, permission to use or disclose PHI, to the extent that it may affect Business Associate's permitted or required uses or disclosures.
 - ii. Covered Entity shall notify Business Associate of any restriction on the use or disclosure of PHI to which Covered Entity has agreed in accordance with 45 C.F.R. 164.522, to the extent that it may affect Business Associate's permitted use or disclosure of PHI.

5. TERMINATION

- a. Breach.
 - i. In addition to any Contract provision regarding remedies for breach, Covered Entity shall have the right, in the event of a breach by Business Associate of any provision of this Agreement, to terminate immediately the Contract, or this Agreement, or both.
 - ii. Subject to any directions from Covered Entity, upon termination of the Contract, this Agreement, or both, Business Associate shall take timely, reasonable, and necessary action to protect and preserve property in the possession of Business Associate in which Covered Entity has an interest.

b. Effect of Termination.

- i. Upon termination of this Agreement for any reason, Business Associate, at the option of Covered Entity, shall return or destroy all PHI that Business Associate, its agents, or its Subcontractors maintain in any form, and shall not retain any copies of such PHI.
- ii. If Covered Entity directs Business Associate to destroy the PHI, Business Associate shall certify in writing to Covered Entity that such PHI has been destroyed.
- iii. If Business Associate believes that returning or destroying the PHI is not feasible, Business Associate shall promptly provide Covered Entity with notice of the conditions making return or destruction infeasible. Business Associate shall continue to extend the protections of Section 3 of this Agreement to such PHI, and shall limit further use of such PHI to those purposes that make the return or destruction of such PHI infeasible.

6. INJUNCTIVE RELIEF

Covered Entity and Business Associate agree that irreparable damage would occur in the event Business Associate or any of its Subcontractors or agents use or disclosure of PHI in violation of this Agreement, the HIPAA Rules or any applicable law. Covered Entity and Business Associate further agree that money damages would not provide an adequate remedy for such Breach. Accordingly, Covered Entity and Business Associate agree that Covered Entity shall be entitled to injunctive relief, specific performance, and other equitable relief to prevent or restrain any Breach or threatened Breach of and to enforce specifically the terms and provisions of this Agreement.

7. LIMITATION OF LIABILITY

Any provision in the Contract limiting Contractor's liability shall not apply to Business Associate's liability under this Agreement, which shall not be limited.

8. DISCLAIMER

Covered Entity makes no warranty or representation that compliance by Business Associate with this Agreement or the HIPAA Rules will be adequate or satisfactory for Business Associate's own purposes. Business Associate is solely responsible for all decisions made and actions taken by Business Associate regarding the safeguarding of PHI.

9. CERTIFICATION

Covered Entity has a legal obligation under HIPAA Rules to certify as to Business Associate's Information Security practices. Covered Entity or its authorized agent or contractor shall have the right to examine Business Associate's facilities, systems, procedures, and records, at Covered Entity's expense, if Covered Entity determines that examination is necessary to certify that Business Associate's Information Security safeguards comply with the HIPAA Rules or this Agreement.

10. AMENDMENT

- a. Amendment to Comply with Law. The Parties acknowledge that state and federal laws and regulations relating to data security and privacy are rapidly evolving and that amendment of this Agreement may be required to provide procedures to ensure compliance with such developments.
- i. In the event of any change to state or federal laws and regulations relating to data security and privacy affecting this Agreement, the Parties shall take such action as is necessary to implement the changes to the standards and requirements of HIPAA, the HIPAA Rules and other applicable rules relating to the confidentiality, integrity, availability and security of PHI with respect to this Agreement.
 - ii. Business Associate shall provide to Covered Entity written assurance satisfactory to Covered Entity that Business Associate shall adequately safeguard all PHI, and obtain written assurance satisfactory to Covered Entity from Business Associate's Subcontractors and agents that they shall adequately safeguard all PHI.
 - iii. Upon the request of either Party, the other Party promptly shall negotiate in good faith the terms of an amendment to the Contract embodying written assurances consistent with the standards and requirements of HIPAA, the HIPAA Rules, or other applicable rules.
 - iv. Covered Entity may terminate this Agreement upon 30 days' prior written notice in the event that:
 - A. Business Associate does not promptly enter into negotiations to amend the Contract and this Agreement when requested by Covered Entity pursuant to this Section; or
 - B. Business Associate does not enter into an amendment to the Contract and this Agreement, which provides assurances regarding the safeguarding of PHI sufficient, in Covered Entity's sole discretion, to satisfy the standards and requirements of the HIPAA, the HIPAA Rules and applicable law.
- b. Amendment of Appendix. The Appendix to this Agreement may be modified or amended by the mutual written agreement of the Parties, without amendment of this Agreement. Any modified or amended Appendix agreed to in writing by the Parties shall supersede and replace any prior version of the Appendix.

11. ASSISTANCE IN LITIGATION OR ADMINISTRATIVE PROCEEDINGS

Covered Entity shall provide written notice to Business Associate if litigation or administrative proceeding is commenced against Covered Entity, its directors, officers, or employees, based on a claimed violation by Business Associate of HIPAA, the HIPAA Rules or other laws relating to security and privacy or PHI. Upon receipt of such notice and to the extent requested by Covered Entity, Business Associate shall, and shall cause its employees, Subcontractors, or agents assisting Business Associate in the performance of its obligations under the Contract to, assist Covered Entity in the defense of such litigation or proceedings. Business Associate shall, and shall cause its employees, Subcontractor's and agents to, provide assistance, to Covered Entity, which may

include testifying as a witness at such proceedings. Business Associate or any of its employees, Subcontractors or agents shall not be required to provide such assistance if Business Associate is a named adverse party.

12. INTERPRETATION AND ORDER OF PRECEDENCE

Any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and is consistent with the HIPAA Rules. In the event of an inconsistency between the Contract and this Agreement, this Agreement shall control. This Agreement supersedes and replaces any previous, separately executed HIPAA business associate agreement between the Parties.

13. SURVIVAL

Provisions of this Agreement requiring continued performance, compliance, or effect after termination shall survive termination of this contract or this agreement and shall be enforceable by Covered Entity.

APPENDIX TO HIPAA BUSINESS ASSOCIATE AGREEMENT

This Appendix (“Appendix”) to the HIPAA Business Associate Agreement (“Agreement”) is s an appendix to the Contract and the Agreement. For the purposes of this Appendix, defined terms shall have the meanings ascribed to them in the Agreement and the Contract.

Unless the context clearly requires a distinction between the Contract, the Agreement, and this Appendix, all references to “Contract” or “Agreement” shall include this Appendix.

1. PURPOSE

This Appendix sets forth additional terms to the Agreement. Any sub-section of this Appendix marked as “Reserved” shall be construed as setting forth no additional terms.

2. ADDITIONAL TERMS

- a. Additional Permitted Uses. In addition to those purposes set forth in the Agreement, Business Associate may use PHI for the following additional purposes:
 - i. Reserved.
- b. Additional Permitted Disclosures. In addition to those purposes set forth in the Agreement, Business Associate may disclose PHI for the following additional purposes:
 - i. Reserved.
- c. Approved Subcontractors. Covered Entity agrees that the following Subcontractors or agents of Business Associate may receive PHI under the Agreement:
 - i. Reserved.
- d. Definition of Receipt of PHI. Business Associate’s receipt of PHI under this Contract shall be deemed to occur, and Business Associate’s obligations under the Agreement shall commence, as follows:
 - i. Reserved.
- e. Additional Restrictions on Business Associate. Business Associate agrees to comply with the following additional restrictions on Business Associate’s use and disclosure of PHI under the Contract:
 - i. Reserved.
 - ii. The Associate:
 - A. Acknowledges this agreement qualifies as a Qualified Service Organization Addendum as the agreement is between a Substance Abuse Program (“Program”) and a Qualified Service Organization as defined by 42 C.F.R. Part 2.

- B. Acknowledges that in receiving, transmitting, transporting, storing, processing or otherwise dealing with any information received from the Program identifying or otherwise relating to the patient in the Program (“protected information”), it is fully bound by the provisions of the federal regulations governing the Confidentiality of Alcohol and Drug Abuse Patient Records, 42 C.F.R. Part 2. Protected information encompasses protected health information (“PHI”) and references to PHI shall be understood to include protected information.
 - C. Agrees to resist any efforts in judicial proceeding to obtain access to the protected information except as expressly provided for in the regulations governing the Confidentiality of Alcohol and Drug Abuse patient Records, 42 C.F.R. Part 2.
 - D. Agrees that if the Associate enters into a contract with any agent or subcontractor, the agent or subcontractor will agree to comply with 42 C.F.R. Part 2.
 - E. Agrees to ensure that any agent or subcontractor to whom the Associate provides protected information received from the Program, or creates or receives on behalf of the Program, agrees to the same restrictions and conditions that apply through this agreement to the Associate with respect to such information.
 - F. Agrees that redisclosure of protected information is prohibited unless permitted by 42 C.F.R. Part 2.
- f. Additional Terms. Business Associate agrees to comply with the following additional terms under the Agreement.
- i. Reserved.



EXHIBIT E - Supplemental Provisions for Federal Awards

For the purposes of this Exhibit only, Contractor is also identified as “Subrecipient.” This Contract has been funded, in whole or in part, with an award of Federal funds. In the event of a conflict between the provisions of these Supplemental Provisions for Federal Awards, the Special Provisions, the Contract or any attachments or exhibits incorporated into and made a part of the Contract, the Supplemental Provisions for Federal Awards shall control. In the event of a conflict between the Supplemental Provisions for Federal Awards and the FFATA Supplemental Provisions (if any), and/or exhibit regarding SLFRF Federal Provisions, the terms re FFATA and/or SLFRF shall control. If the source of the funding of the Contract is a grant, these Federal Provisions are subject to the Award as defined in §2 of these Federal Provisions, as may be revised pursuant to ongoing guidance from the relevant Federal or State of Colorado agency or institutions of higher education.

1) Federal Award Identification

- i. Subrecipient: **Gunnison County**
- ii. Subrecipient Unique Entity ID number: **NSN9FAGKEDJ9**.
- iii. The Federal Award Identification Number (FAIN) is **SLFRP0126**.
- iv. The Federal award date is **May 18, 2021**.
- v. The subaward period of performance start date is **July 1, 2023**, and end date is **June 30, 2024**.
- vi. Federal Funds:

Contract or Fiscal Year	Amount of Federal funds obligated by this Contract	Total amount of Federal funds obligated to the Subrecipient	Total amount of the Federal Award committed to Subrecipient by CDHS
FY24 ARPA	\$232,486.00	\$232,486.00	\$232,486.00

- vii. Federal award project description: **To establish/expand services to address local behavioral Health needs along continuum of care, including services for Children, Youth, and Families with severe needs.**
- viii. The name of the Federal awarding agency is **U.S. Department of Treasury**; the name of the pass-through entity is the State of Colorado, Department of Human Services (CDHS).
- ix. The Catalog of Federal Domestic Assistance (CFDA) number is **21.027**, name is **Coronavirus State and Local Fiscal Recovery Funds**, and dollar amount is **\$3,828,761,790**.
- x. This award **not** for research & development.

- xi. The indirect cost rate for the Federal award (including if the de minimis rate is charged per 2 CFR §200.414 Indirect (F&A) costs) is pre-determined based upon the State of Colorado and CDHS cost allocation plan.
- 2) All requirements imposed by CDHS on Subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award, are stated in **Exhibit A, Exhibit B, Exhibit C, Exhibit D, Exhibit E and Exhibit F.**
- 3) Any additional requirements that CDHS imposes on Subrecipient in order for CDHS to meet its own responsibility to the Federal awarding agency, including identification of any required financial and performance reports, are stated in **Exhibit A, Exhibit B, Exhibit C, Exhibit D, Exhibit E and Exhibit F.**
- 4) Subrecipient's approved indirect cost rate is **10 %.**
- 5) Subrecipient must permit CDHS and auditors to have access to Subrecipient's records and financial statements as necessary for CDHS to meet the requirements of 2 CFR §200.331 Requirements for pass-through entities, §§ 200.300 Statutory and National Policy Requirements through §200.309 Period of performance, and Subpart F—Audit Requirements of this Part.
- 6) The appropriate terms and conditions concerning closeout of the subaward are listed in Section 16 of this Exhibit and **N/A.**
- 7) **Performance and Final Status.** Subrecipient shall submit all financial, performance, and other reports to CDHS no later than **90** calendar days after the period of performance end date or sooner termination of this Contract containing an evaluation and review of Subrecipient's performance and the final status of Subrecipient's obligations hereunder.
- 8) **Matching Funds**

If a box below is checked, the accompanying provision applies.

- i. Subrecipient is not required to provide matching funds.
- ii. Subrecipient shall provide matching funds as stated in **Exhibit B.** Subrecipient shall have raised the full amount of matching funds prior to the Effective Date and shall report to CDHS regarding the status of such funds upon request. Subrecipient's obligation to pay all or any part of any matching funds, whether direct or contingent, only extends to funds duly and lawfully appropriated for the purposes of this Contract by the authorized representatives of the Subrecipient and paid into the Subrecipient's treasury or bank account. Subrecipient represents to CDHS that the amount designated as matching funds has been legally appropriated for the purposes of this Contract by its authorized representatives and paid into its treasury or bank account. Subrecipient does not by this Contract irrevocably pledge present cash reserves for payments in future fiscal years, and this Contract is not intended to create a multiple-fiscal year debt of the Subrecipient. Subrecipient shall not pay or be liable for any claimed interest, late charges, fees, taxes or penalties of any nature, except as required by Subrecipient's laws or policies.

1. DEFINITIONS.

- 1.1. For the purposes of these Federal Provisions, the following terms shall have the meanings ascribed to them below.
- 1.1.1. "Award" means an award of Federal financial assistance, and the Contract setting forth the terms and conditions of that financial assistance, that a non-Federal Entity receives or administers.
- 1.1.1.1. Awards may be in the form of:
- 1.1.1.1.2. Grants;
- 1.1.1.1.3. Contracts;

- 1.1.1.1.4. Cooperative Contracts, which do not include cooperative research and development Contracts (CRDA) pursuant to the Federal Technology Transfer Act of 1986, as amended (15 U.S.C. 3710);
- 1.1.1.1.5. Loans;
- 1.1.1.1.6. Loan Guarantees;
- 1.1.1.1.7. Subsidies;
- 1.1.1.1.8. Insurance;
- 1.1.1.1.9. Food commodities;
- 1.1.1.1.10. Direct appropriations;
- 1.1.1.1.11. Assessed and voluntary contributions; and
- 1.1.1.1.12. Other financial assistance transactions that authorize the expenditure of Federal funds by non-Federal Entities.
- 1.1.1.1.13. Any other items specified by OMB in policy memoranda available at the OMB website or other source posted by the OMB.
 - 1.1.1.2. Award *does not* include:
 - 1.1.1.2.1. Technical assistance, which provides services in lieu of money;
 - 1.1.1.2.2. A transfer of title to Federally-owned property provided in lieu of money; even if the award is called a grant;
 - 1.1.1.2.3. Any award classified for security purposes; or
 - 1.1.1.2.4. Any award funded in whole or in part with Recovery funds, as defined in section 1512 of the American Recovery and Reinvestment Act (ARRA) of 2009 (Public Law 111-5).
- 1.1.2. “Contract” means the Contract to which these Federal Provisions are attached and includes all Award types in § of this Exhibit.
- 1.1.3. “Contractor” means the party or parties to a Contract funded, in whole or in part, with Federal financial assistance, other than the Prime Recipient, and includes grantees, subgrantees, Subrecipients, and borrowers. For purposes of Transparency Act reporting, Contractor does not include Vendors.
- 1.1.4. “Unique Entity ID number” or “UEI” is the Unique Entity ID number established by the federal government in the Unique Entity ID System to uniquely identify a business entity. For more, see: www.sam.gov.
- 1.1.5. “Entity” means:
 - 1.1.5.1. If the source of funding is a Grant:
 - 1.1.5.1.1. a Non-Federal Entity;
 - 1.1.5.1.2. a foreign public entity;
 - 1.1.5.1.3. a foreign organization;
 - 1.1.5.1.4. a non-profit organization;
 - 1.1.5.1.5. a domestic for-profit organization (for 2 CFR parts 25 and 170 only);
 - 1.1.5.1.6. a foreign non-profit organization (only for 2 CFR part 170) only);
 - 1.1.5.1.7. a Federal agency, but only as a Subrecipient under an Award or Subaward to a non-Federal entity (or 2 CFR 200.1); or
 - 1.1.5.1.8. a foreign for-profit organization (for 2 CFR part 170 only).

- 1.1.5.2. If the source of funding is not a Grant:
- 1.1.5.2.1. all of the following as defined at 2 CFR part 25, subpart C;
 - 1.1.5.2.2. A governmental organization, which is a State, local government, or Indian Tribe;
 - 1.1.5.3. a foreign public entity;
 - 1.1.5.4. a domestic or foreign non-profit organization;
 - 1.1.5.5. a domestic or foreign for-profit organization; and
 - 1.1.5.6. a Federal agency, but only a Subrecipient under an Award or Subaward to a non-Federal entity.
- 1.1.6. “Executive” means an officer, managing partner or any other employee in a management position.
- 1.1.7. If the source of funding is a Grant, “Federal Awarding Agency” means a Federal agency providing a Federal Award to a Recipient as described in 2 CFR 200.1. If the source of funding is not a Grant, “Federal Award Identification Number (FAIN)” means an Award number assigned by a Federal agency to a Prime Recipient.
- 1.1.8. “FFATA” means the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282), as amended by §6202 of Public Law 110-252. FFATA, as amended, also is referred to as the “Transparency Act.”
- 1.1.9. “Federal Provisions” means these Federal Provisions subject to the Transparency Act and Uniform Guidance, as may be revised pursuant to ongoing guidance from the relevant Federal or State of Colorado agency or institutions of higher education.
- 1.1.10. If the source of funding is a Grant, “Grant” as used herein is the Contract to which these Federal Provisions are attached.
- 1.1.11. “Grantee” means the party or parties identified as such in the Grant to which these Federal Provisions are attached if the source of funding is a Grant.
- 1.1.12. “Non-Federal Entity means a State, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a Federal Award as a Recipient or a Subrecipient.
- 1.1.13. “Nonprofit Organization” means any corporation, trust, association, cooperative, or other organization, not including IHEs, that:
- 1.1.13.1. Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest;
 - 1.1.13.2. Is not organized primarily for profit; and
 - 1.1.13.3. Uses net proceeds to maintain, improve, or expand the operations of the organization.
- 1.1.14. “OMB” means the Executive Office of the President, Office of Management and Budget.
- 1.1.15. “Pass-through Entity” means a non-Federal Entity that provides a Subaward to a Subrecipient to carry out part of a Federal program.
- 1.1.16. “Prime Recipient” means a Colorado State agency or institution of higher education that receives an Award, or, of the source of funding is a Grant it is that agency or institution identified as the Grantor in the Grant to which these Federal Provisions are attached.
- 1.1.17. “Subaward” means an award by a Prime Recipient to a Subrecipient funded in whole or in part by a Federal Award. The terms and conditions of the Federal Award flow down to the Subaward unless the terms and conditions of the Federal Award specifically indicate otherwise in accordance with 2 CFR 200.101 or 2 CFR 200.38, as applicable. The term does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program.

- 1.1.18. “Subrecipient” or, if the source of funding is a Grant, “Subgrantee” means a non-Federal Entity (or a Federal agency under an Award or Subaward to a non-Federal Entity) receiving Federal funds through a Prime Recipient to support the performance of the Federal project or program for which the Federal funds were awarded. A Subrecipient is subject to the terms and conditions of the Federal Award to the Prime Recipient, including program compliance requirements. The term “Subrecipient” includes and may be referred to as Subgrantee. The term does not include an individual who is a beneficiary of a federal program.
- 1.1.19. “Subrecipient Parent UEI Number” means the subrecipient parent organization’s 12-digit Unique Entity ID System (UEI) number that appears in the subrecipient’s System for Award Management (SAM) profile, if applicable.
- 1.1.20. “System for Award Management (SAM)” means the Federal repository into which an Entity must enter the information required under the Transparency Act, which may be found at <http://www.sam.gov>.
- 1.1.21. “Total Compensation” means the cash and noncash dollar value earned by an Executive during the Prime Recipient’s or Subrecipient’s preceding fiscal year (see 48 CFR 52.204-10, as prescribed in 48 CFR 4.1403(a), as applicable) and includes the following:
- 1.1.21.1. Salary and bonus;
 - 1.1.21.2. Awards of stock, stock options, and stock appreciation rights, using the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2005) (FAS 123R), Shared Based Payments;
 - 1.1.21.3. Earnings for services under non-equity incentive plans, not including group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of Executives and are available generally to all salaried employees;
 - 1.1.21.4. Change in present value of defined benefit and actuarial pension plans;
 - 1.1.21.5. Above-market earnings on deferred compensation which is not tax-qualified;
 - 1.1.21.6. Other compensation, if the aggregate value of all such other compensation (e.g., severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the Executive exceeds \$10,000.
- 1.1.22. “Transparency Act” means the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282), as amended by §6202 of Public Law 110-252. The Transparency Act may also be referred to as FFATA.
- 1.1.23. “Uniform Guidance” means the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, which, unless the source of funding is a Grant, supersedes requirements from OMB Circulars A-21, A-87, A-110, and A-122, OMB Circulars A-89, A-102, and A-133, and the guidance in Circular A-50 on Single Audit Act follow-up. The terms and conditions of the Uniform Guidance flow down to Awards to Subrecipients unless the Uniform Guidance or the terms and conditions of the Federal Award specifically indicate otherwise.
- 1.1.24. “Vendor” means a dealer, distributor, merchant or other seller providing property or services required for a project or program funded by an Award. A Vendor is not a Prime Recipient or a Subrecipient and is not subject to the terms and conditions of the Federal award. Program compliance requirements do not pass through to a Vendor.

2. COMPLIANCE.

- 2.1. Contractor/Grantee shall comply with all applicable provisions of the Transparency Act and the regulations issued pursuant thereto, all applicable provisions of the Uniform Guidance, including, but not limited to, all applicable Federal Laws and regulations required by this Federal Award. Any revisions to such provisions or regulations shall automatically become a part of these Federal Provisions, without the necessity of either party executing any further instrument. The State of Colorado, at its discretion, may provide written notification to Contractor/Grantee of such revisions, but such notice shall not be a condition precedent to the effectiveness of such revisions.

3. SYSTEM FOR AWARD MANAGEMENT (SAM) AND UNIQUE ENTITY ID SYSTEM (UEI) REQUIREMENTS.

- 3.1. SAM. Contractor/Grantee shall maintain the currency of its information in SAM until the Contractor/Grantee submits the final financial report required under the Award or receives final payment, whichever is later. Contractor/Grantee shall review and update SAM information at least annually after the initial registration, and more frequently if required by changes in its information.
- 3.2. UEI. Contractor/Grantee shall provide its UEI number to its Prime Recipient, and shall update Contractor's/Grantee's information in www.sam.gov at least annually after the initial registration, and more frequently if required by changes in Contractor's/Grantee's information.

4. TOTAL COMPENSATION.

- 4.1. Contractor/Grantee shall include Total Compensation in SAM for each of its five most highly compensated Executives for the preceding fiscal year if:
 - 4.1.1. The total Federal funding authorized to date under the Award is \$30,000 or more if the source of funding is a Grant, or otherwise \$25,000 or more if the source of funding is not a Grant; and
 - 4.1.2. In the preceding fiscal year, Contractor/Grantee received:
 - 4.1.2.1. 80% or more of its annual gross revenues from Federal procurement contracts and subcontracts and/or Federal financial assistance Awards or Subawards subject to the Transparency Act; and
 - 4.1.2.2. \$30,000,000 or more in annual gross revenues from Federal procurement contracts and subcontracts and/or Federal financial assistance Awards or Subawards subject to the Transparency Act if the source of funding is a Grant or otherwise \$25,000,000 or more in annual gross revenues from Federal procurement contracts and subcontracts and/or Federal financial assistance Awards or Subawards subject to the Transparency Act if the source of funding is not a Grant; and
 - 4.1.2.3. The public does not have access to information about the compensation of such Executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d) or § 6104 of the Internal Revenue Code of 1986.

5. REPORTING.

- 5.1. If Contractor/Grantee is a Subrecipient of the Award pursuant to the Transparency Act, Grantee shall report data elements to SAM and to the Prime Recipient as required in this Exhibit. No direct payment shall be made to Grantee for providing any reports required under these Federal Provisions and the cost of producing such reports shall be included in the Contract/Grant price. The reporting requirements in this Exhibit are based on guidance from the US Office of Management and Budget (OMB), and as such are subject to change at any time by OMB. Any such changes shall be automatically incorporated into this Contract/Grant and shall become part of Contractor's/Grantee's obligations under this Contract/Grant.

6. EFFECTIVE DATE AND DOLLAR THRESHOLD FOR REPORTING.

- 6.1. If the source of funding is a Grant, Reporting requirements in §8 below apply to new Awards as of October 1, 2010, if the initial award is \$30,000 or more. If the initial Award is below \$30,000 but subsequent Award modifications result in a total Award of \$30,000 or more, the Award is subject to the reporting requirements as of the date the Award exceeds \$30,000. If the initial Award is \$30,000 or more, but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the Award shall continue to be subject to the reporting requirements.

- 6.2. If the source of funding is not a Grant, Reporting requirements in §8 below apply to new Awards as of October 1, 2010, if the initial award is \$25,000 or more. If the initial Award is below \$25,000 but subsequent Award modifications result in a total Award of \$25,000 or more, the Award is subject to the reporting requirements as of the date the Award exceeds \$25,000. If the initial Award is \$25,000 or more, but funding is subsequently de-obligated such that the total award amount falls below \$25,000, the Award shall continue to be subject to the reporting requirements.
- 6.3. The procurement standards in §9 below are applicable to new Awards made by Prime Recipient as of December 26, 2015. The standards set forth in §11 below are applicable to audits of fiscal years beginning on or after December 26, 2014.

7. SUBRECIPIENT REPORTING REQUIREMENTS.

- 7.1. If Contractor/Grantee is a Subrecipient, Contractor/Grantee shall report as set forth below.
 - 7.1.1. To SAM. A Subrecipient shall register in SAM and report the following data elements in SAM *for each* Federal Award Identification Number (FAIN) assigned by a Federal agency to a Prime Recipient no later than the end of the month following the month in which the Subaward was made:
 - 7.1.1.1. Subrecipient UEI Number;
 - 7.1.1.2. Subrecipient UEI Number if more than one electronic funds transfer (EFT) account;
 - 7.1.1.3. Subrecipient parent's organization UEI Number;
 - 7.1.1.4. Subrecipient's address, including: Street Address, City, State, Country, Zip (+ 4 if source of funding is a Grant or as otherwise directed per SAM directives for proper reporting), and Congressional District;
 - 7.1.1.5. Subrecipient's top 5 most highly compensated Executives if the criteria in §4 above are met; and
 - 7.1.1.6. Subrecipient's Total Compensation of top 5 most highly compensated Executives if the criteria in §4 above met.
 - 7.1.2. To Prime Recipient. A Subrecipient shall report to its Prime Recipient, upon the effective date of the Contract/Grant, the following data elements:
 - 7.1.2.1. Subrecipient's UEI Number as registered in SAM.
 - 7.1.2.2. Primary Place of Performance Information, including: Street Address, City, State, Country, Zip code + 4, and Congressional District.

8. PROCUREMENT STANDARDS.

- 8.1. Procurement Procedures. A Subrecipient shall use its own documented procurement procedures which reflect applicable State, local, and Tribal laws and applicable regulations, provided that the procurements conform to applicable Federal law and the standards identified in the Uniform Guidance, including without limitation, 2 CFR 200.318 through 200.327 thereof.
- 8.2. If the source of funding is a Grant: Domestic preference for procurements (2 CFR 200.322). As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

- 8.3. Procurement of Recovered Materials. If a Subrecipient is a State Agency or an agency of a political subdivision of the State, its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247, that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

9. ACCESS TO RECORDS.

- 9.1. A Subrecipient shall permit Recipient/Prime Recipient and its auditors to have access to Subrecipient's records and financial statements as necessary for Recipient to meet the requirements of 2 CFR 200.311-200.332 (Requirements for pass-through entities), 2 CFR 200.300 (Statutory and national policy requirements) through 2 CFR 200.309 (Period of performance), and Subpart F-Audit Requirements of the Uniform Guidance.

10. SINGLE AUDIT REQUIREMENTS.

- 10.1. If a Subrecipient expends \$750,000 or more in Federal Awards during the Subrecipient's fiscal year, the Subrecipient shall procure or arrange for a single or program-specific audit conducted for that year in accordance with the provisions of Subpart F-Audit Requirements of the Uniform Guidance, issued pursuant to the Single Audit Act Amendments of 1996, (31 U.S.C. 7501-7507). 2 CFR 200.501.
- 10.1.1. Election. A Subrecipient shall have a single audit conducted in accordance with Uniform Guidance 2 CFR 200.514 (Scope of audit), except when it elects to have a program-specific audit conducted in accordance with 2 CFR 200.507 (Program-specific audits). The Subrecipient may elect to have a program-specific audit if Subrecipient expends Federal Awards under only one Federal program (excluding research and development) and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of Prime Recipient. A program-specific audit may not be elected for research and development unless all of the Federal Awards expended were received from Recipient and Recipient approves in advance a program-specific audit.
- 10.1.2. Exemption. If a Subrecipient expends less than \$750,000 in Federal Awards during its fiscal year, the Subrecipient shall be exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503 (Relation to other audit requirements), but records shall be available for review or audit by appropriate officials of the Federal agency, the State, and the Government Accountability Office.
- 10.1.3. Subrecipient Compliance Responsibility. A Subrecipient shall procure or otherwise arrange for the audit required by Subpart F of the Uniform Guidance and ensure it is properly performed and submitted when due in accordance with the Uniform Guidance. Subrecipient shall prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510 (Financial statements) and provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by Uniform Guidance Subpart F-Audit Requirements.

11. CONTRACT/GRANT PROVISIONS FOR SUBRECIPIENT CONTRACTS.

- 11.1. In addition to other provisions required by the Federal Awarding Agency or the Prime Recipient, Contractors/Grantees that are Subrecipients shall comply with the following provisions. Subrecipients shall include all of the following applicable provisions in all subcontracts entered into by it pursuant to this Contract/Grant.

- 11.1.1. [Applicable to federally assisted construction contracts.] Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 shall include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.
- 11.1.2. [Applicable to on-site employees working on government-funded construction, alteration and repair projects.] Davis-Bacon Act. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148).
- 11.1.3. Rights to Inventions Made Under a contract/grant or agreement. If the Federal Award meets the definition of “funding agreement”/ “funding Contract” under 37 CFR 401.2 (a) and the Prime Recipient or Subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,”/”funding Contract”, the Prime Recipient or Subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the Federal Awarding Agency.
- 11.1.4. Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended. Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal awardee(s) to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal Awarding Agency and the Regional Office of the Environmental Protection Agency (EPA).
- 11.1.5. Debarment and Suspension (Executive Orders 12549 and 12689). A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
- 11.1.6. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.
- 11.1.7. Never contract with the enemy (2 CFR 200.215). Federal awarding agencies and recipients are subject to the regulations implementing “Never contract with the enemy” in 2 CFR part 183. The regulations in 2 CFR part 183 affect covered contracts, grants and cooperative agreements that are expected to exceed \$50,000 within the period of performance, are performed outside the United States and its territories, and are in support of a contingency operation in which members of the Armed Forces are actively engaged in hostilities.
- 11.1.8. Prohibition on certain telecommunications and video surveillance services or equipment (2 CFR 200.216). Grantee is prohibited from obligating or expending loan or grant funds on certain telecommunications and video surveillance services or equipment pursuant to 2 CFR 200.216.

12. CERTIFICATIONS.

- 12.1. Unless prohibited by Federal statutes or regulations, Recipient/Prime Recipient may require Subrecipient to submit certifications and representations required by Federal statutes or regulations on an annual basis. 2 CFR 200.208. Submission may be required more frequently if Subrecipient fails to meet a requirement of the Federal award. Subrecipient shall certify in writing to the State at the end of the Award that the project or activity was completed or the level of effort was expended. 2 CFR 200.201(3). If the required level of activity or effort was not carried out, the amount of the Award must be adjusted.

13. EXEMPTIONS.

- 13.1. These Federal Provisions do not apply to an individual who receives an Award as a natural person, unrelated to any business or non-profit organization he or she may own or operate in his or her name.
- 13.2. A Contractor/Grantee with gross income from all sources of less than \$300,000 in the previous tax year is exempt from the requirements to report Subawards and the Total Compensation of its most highly compensated Executives.

14. EVENT OF DEFAULT AND TERMINATION.

- 14.1. Failure to comply with these Federal Provisions shall constitute an event of default under the Contract/Grant and the State of Colorado may terminate the Contract/Grant upon 30 days prior written notice if the default remains uncured five calendar days following the termination of the 30-day notice period. This remedy will be in addition to any other remedy available to the State of Colorado under the Contract/Grant, at law or in equity.
- 14.2. Termination (2 CFR 200.340). The Federal Award may be terminated in whole or in part as follows:
 - 14.2.1. By the Federal Awarding Agency or Pass-through Entity, if a Non-Federal Entity fails to comply with the terms and conditions of a Federal Award;
 - 14.2.2. By the Federal awarding agency or Pass-through Entity, to the greatest extent authorized by law, if an award no longer effectuates the program goals or agency priorities;
 - 14.2.3. By the Federal awarding agency or Pass-through Entity with the consent of the Non-Federal Entity, in which case the two parties must agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated;
 - 14.2.4. By the Non-Federal Entity upon sending to the Federal Awarding Agency or Pass-through Entity written notification setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if the Federal Awarding Agency or Pass-through Entity determines in the case of partial termination that the reduced or modified portion of the Federal Award or Subaward will not accomplish the purposes for which the Federal Award was made, the Federal Awarding Agency or Pass-through Entity may terminate the Federal Award in its entirety; or
 - 14.2.5. By the Federal Awarding Agency or Pass-through Entity pursuant to termination provisions included in the Federal Award.

EXHIBIT END

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EXHIBIT F - SLFRF SUBRECIPIENT PROVISIONS (CDHS)

This Exhibit and the Appendices hereto apply regarding the use of State and Local Fiscal Recovery Funds (SLFRF) to comply with requirements established by the U.S. Department of Treasury and the Colorado Department of Personnel & Administration, Office of the State Controller re the Colorado Department of Human Services (CDHS).

This SLFRF Provisions Exhibit may supplement other Exhibit(s) to the instant Agreement. In the event that terms on prior Exhibit(s) to the instant Agreement conflict with this SLFRF Provisions Exhibit, this Exhibit shall control and take precedence.

The Contractor/Vendor/Other Agency entity with which the Colorado Department of Human Services (CDHS) is contracting per this Agreement may be referred to as “Subrecipient” herein, the designation per controlling law and mandates. This “Subrecipient” designation shall apply in this context notwithstanding prior definition(s) of any entity to this agreement as “Contractor” or any other title.

Subrecipient must agree to and comply with the terms of these SLFRF Provisions in order to receive and use these funds. Subrecipient shall execute not only the instant Agreement, but also specifically the Certification Agreement appendix to the instant Exhibit. A failure to also separately execute the Certification Agreement appendix hereto shall not relieve Subrecipient of the rules/obligations set forth herein; such a clerical error must be promptly remedied upon discovery by notifying the CDHS office/program contact, who can then assist with the logistics of mandatory signing, which shall retroactively apply.

In the event that Subrecipient is/was in receipt of SLFRF funding from CDHS prior to execution of the instant Exhibit, Subrecipient understands that its obligations set forth herein with regards to that funding shall retroactively apply.

The regulations and requirements surrounding receipt and use of SLFRF funding is an evolving subject matter as established by the U.S. Department of Treasury and put into established policy by the Colorado Department of Personnel & Administration, Office of the State Controller for use with CDHS Agreements. As such, Subrecipient agrees to execute any additional Agreements/Amendments as required by CDHS to establish and/or update these procedures. Subrecipient agrees to accept written notice from CDHS of updates to these requirements and to comply with same forthwith, even if prior to or without a formal Amendment to the Agreement to update this Exhibit or the rules/requirements established herein. Regardless, if CDHS requests that

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Subrecipient execute an Amendment to formalize implementation of and/or acknowledgment of updates to this Exhibit, Subrecipient shall promptly comply.

Subrecipient agrees to stay abreast of and comply with the most current iterations of the requirements re SLFRF funding set forth on <https://osc.colorado.gov/american-rescue-plan-act> (see SLFRF Grant Agreement Templates Tab).

APPENDIX 1 TO SLFRF EXHIBIT- BUDGET SUPPLEMENT

1. BUDGET BY US TREASURY EXPENDITURE CATEGORY

1.1 Expenditure Categories identified in this Appendix will determine what is reported on as outlined in all following Appendices to this Exhibit.

Project Number	Project Title	US Treasury Expenditure Category Number and Name	Budget
PHI340	Children, Youth, and Family Behavioral Health Services Grants	1.14 Other Public Services	\$232,486.00
Total			\$232,486.00

2. BUDGET BY FUNCTION

3. EXPENDITURE CATEGORY MODIFICATIONS

- 1.1 Increases or decreases in any Expenditure Category must be requested and approved by the State Agency by using the SLFRF Expenditure Modification Form. This form can be found at: <https://osc.colorado.gov/american-rescue-plan-act> (see SLFRF Grant Agreement Templates Tab). ***In no event may this be used to modify the overall total of this Agreement or otherwise any non SLFRF expenditures.***

APPENDIX 2 TO SLFRF EXHIBIT- FEDERAL PROVISIONS SUPPLEMENT

1. APPLICABILITY OF PROVISIONS.

- 1.1. The Grant to which these Federal Provisions are attached has been funded, in whole or in part, with an Award of Federal funds. In the event of a conflict between the provisions of these Federal Provisions, the Special Provisions, the body of the Grant, or any attachments or exhibits incorporated into and made a part of the Grant, the provisions of these Federal Provisions shall control.

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- 1.2. The State of Colorado is accountable to Treasury for oversight of their subrecipients, including ensuring their subrecipients comply with the SLFRF statute, SLFRF Award Terms and Conditions, Treasury's Final Rule, and reporting requirements, as applicable.
- 1.3. Additionally, any subrecipient that issues a subaward to another entity (2nd tier subrecipient), must hold the 2nd tier subrecipient accountable to these provisions and adhere to reporting requirements.
- 1.4. These Federal Provisions are subject to the Award as defined in §2 of these Federal Provisions, as may be revised pursuant to ongoing guidance from the relevant Federal or State of Colorado agency or institutions of higher education.

2. DEFINITIONS.

- 2.1. For the purposes of these Federal Provisions, the following terms shall have the meanings ascribed to them below.
 - 2.1.1. "Award" means an award of Federal financial assistance, and the Grant setting forth the terms and conditions of that financial assistance, that a non-Federal Entity receives or administers.
 - 2.1.2. "Entity" means:
 - 2.1.2.1. a Non-Federal Entity;
 - 2.1.2.2. a foreign public entity;
 - 2.1.2.3. a foreign organization;
 - 2.1.2.4. a non-profit organization;
 - 2.1.2.5. a domestic for-profit organization (for 2 CFR parts 25 and 170 only);
 - 2.1.2.6. a foreign non-profit organization (only for 2 CFR part 170) only);
 - 2.1.2.7. a Federal agency, but only as a Subrecipient under an Award or Subaward to a non-Federal entity (or 2 CFR 200.1); or
 - 2.1.2.8. a foreign for-profit organization (for 2 CFR part 170 only).
 - 2.1.3. "Executive" means an officer, managing partner or any other employee in a management position.
 - 2.1.4. "Expenditure Category (EC)" means the category of eligible uses as defined by the US Department of Treasury in "Appendix 1 of the Compliance and Reporting Guidance, State and Local Fiscal Recovery Funds" report available at www.treasury.gov.
 - 2.1.5. "Federal Awarding Agency" means a Federal agency providing a Federal Award to a Recipient as described in 2 CFR 200.1
 - 2.1.6. "Grant" means the Grant to which these Federal Provisions are attached.
 - 2.1.7. "Grantee" means the party or parties identified as such in the Grant to which these Federal Provisions are attached.

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- 2.1.8. “Non-Federal Entity” means a State, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a Federal Award as a Recipient or a Subrecipient.
- 2.1.9. “Nonprofit Organization” means any corporation, trust, association, cooperative, or other organization, not including IHEs, that:
- 2.1.9.1. Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest;
- 2.1.9.2. Is not organized primarily for profit; and
- 2.1.9.3. Uses net proceeds to maintain, improve, or expand the operations of the organization.
- 2.1.10. “OMB” means the Executive Office of the President, Office of Management and Budget.
- 2.1.11. “Pass-through Entity” means a non-Federal Entity that provides a Subaward to a Subrecipient to carry out part of a Federal program.
- 2.1.12. “Prime Recipient” means the Colorado State agency or institution of higher education identified as the Grantor in the Grant to which these Federal Provisions are attached.
- 2.1.13. “Subaward” means an award by a Prime Recipient to a Subrecipient funded in whole or in part by a Federal Award. The terms and conditions of the Federal Award flow down to the Subaward unless the terms and conditions of the Federal Award specifically indicate otherwise in accordance with 2 CFR 200.101. The term does not include payments to a Contractor or payments to an individual that is a beneficiary of a Federal program.
- 2.1.14. “Subrecipient” or “Subgrantee” means a non-Federal Entity (or a Federal agency under an Award or Subaward to a non-Federal Entity) receiving Federal funds through a Prime Recipient to support the performance of the Federal project or program for which the Federal funds were awarded. A Subrecipient is subject to the terms and conditions of the Federal Award to the Prime Recipient, including program compliance requirements. The term does not include an individual who is a beneficiary of a federal program.
- 2.1.15. “System for Award Management (SAM)” means the Federal repository into which an Entity must enter the information required under the Transparency Act, which may be found at <http://www.sam.gov>. “Total Compensation” means the cash and noncash dollar value earned by an Executive during the Prime Recipient’s or Subrecipient’s preceding fiscal year (see 48 CFR 52.204-10, as prescribed in 48 CFR 4.1403(a)) and includes the following:
- 2.1.15.1. Salary and bonus;
- 2.1.15.2. Awards of stock, stock options, and stock appreciation rights, using the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial

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Accounting Standards No. 123 (Revised 2005) (FAS 123R), Shared Based Payments;

- 2.1.15.3. Earnings for services under non-equity incentive plans, not including group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of Executives and are available generally to all salaried employees;
- 2.1.15.4. Change in present value of defined benefit and actuarial pension plans;
- 2.1.15.5. Above-market earnings on deferred compensation which is not tax-qualified;
- 2.1.15.6. Other compensation, if the aggregate value of all such other compensation (e.g., severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the Executive exceeds \$10,000.
- 2.1.16. “Transparency Act” means the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282), as amended by §6202 of Public Law 110-252.
- 2.1.17. “Uniform Guidance” means the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The terms and conditions of the Uniform Guidance flow down to Awards to Subrecipients unless the Uniform Guidance or the terms and conditions of the Federal Award specifically indicate otherwise.
- 2.1.18. “Unique Entity ID” means the Unique Entity ID established by the federal government for a Grantee at <https://sam.gov/content/home>.

3. COMPLIANCE.

- 3.1. Grantee shall comply with all applicable provisions of the Transparency Act and the regulations issued pursuant thereto, all applicable provisions of the Uniform Guidance, and all applicable Federal Laws and regulations required by this Federal Award. Any revisions to such provisions or regulations shall automatically become a part of these Federal Provisions, without the necessity of either party executing any further instrument. The State of Colorado, at its discretion, may provide written notification to Grantee of such revisions, but such notice shall not be a condition precedent to the effectiveness of such revisions.
- 3.2. Per US Treasury Final Award requirements, grantee programs or services must not include terms or conditions that undermine efforts to stop COVID-19 or discourage compliance with recommendations and CDC guidelines.

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4. SYSTEM FOR AWARD MANAGEMENT (SAM) AND UNIQUE ENTITY ID SYSTEM (UEI) REQUIREMENTS.

- 4.1. SAM. Grantee shall maintain the currency of its information in SAM until the Grantee submits the final financial report required under the Award or receives final payment, whichever is later. Grantee shall review and update SAM information at least annually after the initial registration, and more frequently if required by changes in its information.
- 4.2. UEI. Grantee shall provide its Unique Entity ID to its Prime Recipient, and shall update Grantee's information in SAM.gov at least annually after the initial registration, and more frequently if required by changes in Grantee's information.

5. TOTAL COMPENSATION.

- 5.1. Grantee shall include Total Compensation in SAM for each of its five most highly compensated Executives for the preceding fiscal year if:
 - 5.1.1. The total Federal funding authorized to date under the Award is \$30,000 or more; and
 - 5.1.2. In the preceding fiscal year, Grantee received:
 - 5.1.2.1. 80% or more of its annual gross revenues from Federal procurement Agreements and Subcontractors and/or Federal financial assistance Awards or Subawards subject to the Transparency Act; and
 - 5.1.2.2. \$30,000,000 or more in annual gross revenues from Federal procurement Agreements and Subcontractors and/or Federal financial assistance Awards or Subawards subject to the Transparency Act; and
 - 5.1.2.3. 5.1.2.3 The public does not have access to information about the compensation of such Executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d) or § 6104 of the Internal Revenue Code of 1986.

6. REPORTING.

- 6.1. If Grantee is a Subrecipient of the Award pursuant to the Transparency Act, Grantee shall report data elements to SAM and to the Prime Recipient as required in this Exhibit. No direct payment shall be made to Grantee for providing any reports required under these Federal Provisions and the cost of producing such reports shall be included in the Grant price. The reporting requirements in this Exhibit are based on guidance from the OMB, and as such are subject to change at any time by OMB. Any such changes shall be automatically incorporated into this Grant and shall become part of Grantee's obligations under this Grant.

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7. EFFECTIVE DATE AND DOLLAR THRESHOLD FOR FEDERAL REPORTING.

- 7.1. Reporting requirements in §8 below apply to new Awards as of October 1, 2010, if the initial award is \$30,000 or more. If the initial Award is below \$30,000 but subsequent Award modifications result in a total Award of \$30,000 or more, the Award is subject to the reporting requirements as of the date the Award exceeds \$30,000. If the initial Award is \$30,000 or more, but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the Award shall continue to be subject to the reporting requirements. If the total award is below \$30,000 no reporting required; if more than \$30,000 and less than \$50,000 then FFATA reporting is required; and, \$50,000 and above SLFRF reporting is required.
- 7.2. The procurement standards in §9 below are applicable to new Awards made by Prime Recipient as of December 26, 2015. The standards set forth in §11 below are applicable to audits of fiscal years beginning on or after December 26, 2014.

8. SUBRECIPIENT REPORTING REQUIREMENTS.

- 8.1. Grantee shall report as set forth below.
- 8.1.1. Grantee shall use the SLFRF Subrecipient Quarterly Report Workbook as referenced in Appendix 4 to report to the State Agency within ten (10) days following each quarter ended September, December, March and June. Additional information on specific requirements are detailed in the SLFRF Subrecipient Quarterly Report Workbooks and "Compliance and Reporting Guidance, State and Local Fiscal Recovery Funds" report available at www.treasury.gov.

EC 1 – Public Health**All Public Health Projects**

- a) Description of structure and objectives
- b) Description of relation to COVID-19
- c) Identification of impacted and/or disproportionately impacted communities
- d) Capital Expenditures
 - i. Presence of capital expenditure in project
 - ii. Total projected capital expenditure
 - iii. Type of capital expenditure
 - iv. Written justification
 - v. Labor reporting

COVID-19 Interventions and Mental Health (1.4, 1.11, 1.12, 1.13)

- a) Amount of total project used for evidence-based programs
- b) Evaluation plan description

COVID-19 Small Business Economic Assistance (1.8)

- a) Number of small businesses served

COVID-19 Assistance to Non-Profits (1.9)

- a) Number of non-profits served

COVID-19 Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (1.10)

- a) Sector of employer
- b) Purpose of funds

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EC 2 – Negative Economic Impacts**All Negative Economic Impacts Projects**

- a) Description of project structure and objectives
- b) Description of project’s response to COVID-19
- c) Identification of impacted and/or disproportionately impacted communities
- d) Amount of total project used for evidence-based programs and description of evaluation plan (*not required for 2.5, 2.8, 2.21-2.24, 2.27-2.29, 2.31, 2.34-2.36*)
- e) Number of workers enrolled in sectoral job training programs
- f) Number of workers completing sectoral job training programs
- g) Number of people participating in summer youth employment programs
- h) Capital Expenditures
 - i. Presence of capital expenditure in project
 - ii. Total projected capital expenditure
 - iii. Type of capital expenditure
 - iv. Written justification
 - v. Labor reporting

Household Assistance (2.1-2.8)

- a) Number of households served
- b) Number of people or households receiving eviction prevention services (2.2 & 2.5 only) (*Federal guidance may change this requirement in July 2022*)
- c) Number of affordable housing units preserved or developed (2.2 & 2.5 only) (*Federal guidance may change this requirement in July 2022*)

Healthy Childhood Environments (2.11-2.13)

- a) Number of children served by childcare and early learning (*Federal guidance may change this requirement in July 2022*)
- b) Number of families served by home visiting (*Federal guidance may change this requirement in July 2022*)

Education Assistance (2.14, 2.24-2.27)

- a) National Center for Education Statistics (“NCES”) School ID or NCES District ID
- b) Number of students participating in evidence-based programs (*Federal guidance may change this requirement in July 2022*)

Housing Support (2.15, 2.16, 2.18)

- a) Number of people or households receiving eviction prevention services (*Federal guidance may change this requirement in July 2022*)
- b) Number of affordable housing units preserved or developed (*Federal guidance may change this requirement in July 2022*)

Small Business Economic Assistance (2.29-2.33)

- a) Number of small businesses served

Assistance to Non-Profits (2.34)

- a) Number of non-profits served

Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (2.35-2.36)

- a) Sector of employer
- b) Purpose of funds
- c) If other than travel, tourism and hospitality (2.36) – description of hardship

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EC 3 – Public Health – Negative Economic Impact: Public Sector Capacity**Payroll for Public Health and Safety Employees (EC 3.1)**

- a) Number of government FTEs responding to COVID-19

Rehiring Public Sector Staff (EC 3.2)

- a) Number of FTEs rehired by governments

EC 4 – Premium Pay**All Premium Pay Projects**

- a) List of sectors designated as critical by the chief executive of the jurisdiction, if beyond those listed in the final rule
- b) Numbers of workers served
- c) Employer sector for all subawards to third-party employers
- d) Written narrative justification of how premium pay is responsive to essential work during the public health emergency for non-exempt workers or those making over 150 percent of the state/county's average annual wage
- e) Number of workers to be served with premium pay in K-12 schools

EC 5 – Infrastructure Projects**All Infrastructure Projects**

- a) Projected/actual construction start date (month/year)
- b) Projected/actual initiation of operations date (month/year)
- c) Location (for broadband, geospatial data of locations to be served)
- d) Projects over \$10 million
 - i. Prevailing wage certification or detailed project employment and local impact report
 - ii. Project labor agreement certification or project workforce continuity plan
 - iii. Prioritization of local hires
 - iv. Community benefit agreement description, if applicable

Water and sewer projects (EC 5.1-5.18)

- a) National Pollutant Discharge Elimination System (NPDES) Permit Number (if applicable; for projects aligned with the Clean Water State Revolving Fund)
- b) Public Water System (PWS) ID number (if applicable; for projects aligned with the Drinking Water State Revolving Fund)
- c) Median Household Income of service area
- d) Lowest Quintile Income of the service area

Broadband projects (EC 5.19-5.21)

- a) Confirm that the project is designed to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds.
 - i. If the project is not designed to reliably meet or exceed symmetrical 100 Mbps download and upload speeds, explain why not, and
 - ii. Confirm that the project is designed to, upon completion, meet or exceed 100 Mbps download speed and between at least 20 Mbps and 100 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.

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- b) Additional programmatic data will be required for broadband projects and will be defined in a subsequent version of the US Treasury Reporting Guidance, including, but not limited to (*Federal guidance may change this requirement in July 2022*):
- i. Number of households (broken out by households on Tribal lands and those not on Tribal lands) that have gained increased access to broadband meeting the minimum speed standards in areas that previously lacked access to service of at least 25 Mbps download and 3 Mbps upload, with the number of households with access to minimum speed standard of reliable 100 Mbps symmetrical upload and download and number of households with access to minimum speed standard of reliable 100 Mbps download and 20 Mbps upload
 - ii. Number of institutions and businesses (broken out by institutions on Tribal lands and those not on Tribal lands) that have projected increased access to broadband meeting the minimum speed standards in areas that previously lacked access to service of at least 25 Mbps download and 3 Mbps upload, in each of the following categories: business, small business, elementary school, secondary school, higher education institution, library, healthcare facility, and public safety organization, with the number of each type of institution with access to the minimum speed standard of reliable 100 Mbps symmetrical upload and download; and number of each type of institution with access to the minimum speed standard of reliable 100 Mbps download and 20 Mbps upload.
 - iii. Narrative identifying speeds/pricing tiers to be offered, including the speed/pricing of its affordability offering, technology to be deployed, miles of fiber, cost per mile, cost per passing, number of households (broken out by households on Tribal lands and those not on Tribal lands) projected to have increased access to broadband meeting the minimum speed standards in areas that previously lacked access to service of at least 25 Mbps download and 3 Mbps upload, number of households with access to minimum speed standard of reliable 100 Mbps symmetrical upload and download, number of households with access to minimum speed standard of reliable 100 Mbps download and 20 Mbps upload, and number of institutions and businesses (broken out by institutions on Tribal lands and those not on Tribal lands) projected to have increased access to broadband meeting the minimum speed standards in areas that previously lacked access to service of at least 25 Mbps download and 3 Mbps upload, in each of the following categories: business, small business, elementary school, secondary school, higher education institution, library, healthcare facility, and public safety organization. Specify the number of each type of institution with access to the minimum speed standard of reliable 100 Mbps symmetrical upload and download; and the number of each type of institution with access to the minimum speed standard of reliable 100 Mbps download and 20 Mbps upload.

All Expenditure Categories

- a) Program income earned and expended to cover eligible project costs

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- 8.1.2. A Subrecipient shall report the following data elements to Prime Recipient no later than five days after the end of the month following the month in which the Subaward was made.
- 8.1.2.1. Subrecipient Unique Entity ID;
 - 8.1.2.2. Subrecipient Unique Entity ID if more than one electronic funds transfer (EFT) account;
 - 8.1.2.3. Subrecipient parent's organization Unique Entity ID;
 - 8.1.2.4. Subrecipient's address, including: Street Address, City, State, Country, Zip + 4, and Congressional District;
 - 8.1.2.5. Subrecipient's top 5 most highly compensated Executives if the criteria in §4 above are met; and
 - 8.1.2.6. Subrecipient's Total Compensation of top 5 most highly compensated Executives if the criteria in §4 above met.
- 8.1.3. To Prime Recipient. A Subrecipient shall report to its Prime Recipient, the following data elements:
- 8.1.3.1. Subrecipient's Unique Entity ID as registered in SAM.
 - 8.1.3.2. Primary Place of Performance Information, including: Street Address, City, State, Country, Zip code + 4, and Congressional District.
 - 8.1.3.3. Narrative identifying methodology for serving disadvantaged communities. See the "Project Demographic Distribution" section in the "Compliance and Reporting Guidance, State and Local Fiscal Recovery Funds" report available at www.treasury.gov. This requirement is applicable to all projects in Expenditure Categories 1 and 2.
 - 8.1.3.4. Narrative identifying funds allocated towards evidenced-based interventions and the evidence base. See the "Use of Evidence" section in the "Compliance and Reporting Guidance, State and Local Fiscal Recovery Funds" report available at www.treasury.gov. See section 8.1.1 for relevant Expenditure Categories.
 - 8.1.3.5. Narrative describing the structure and objectives of the assistance program and in what manner the aid responds to the public health and negative economic impacts of COVID-19. This requirement is applicable to Expenditure Categories 1 and 2. For aid to travel, tourism, and hospitality or other impacted industries (EC 2.11-2.12), also provide the sector of employer, purpose of funds, and if not travel, tourism and hospitality a description of the pandemic impact on the industry.
 - 8.1.3.6. Narrative identifying the sector served and designated as critical to the health and well-being of residents by the chief executive of the jurisdiction and the number of workers expected to be served. For groups of workers (e.g., an operating unit, a classification of worker, etc.) or, to the extent applicable, individual workers, other than those where the eligible worker

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receiving premium pay is earning (with the premium pay included) below 150 percent of their residing state or county's average annual wage for all occupations, as defined by the Bureau of Labor Statistics Occupational Employment and Wage Statistics, whichever is higher, OR the eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions, include justification of how the premium pay or grant is responsive to workers performing essential work during the public health emergency. This could include a description of the essential workers' duties, health or financial risks faced due to COVID-19 but should not include personally identifiable information. This requirement applies to EC 4.1, and 4.2.

8.1.3.7. For infrastructure projects (EC 5) or capital expenditures in any expenditure category, narrative identifying the projected construction start date (month/year), projected initiation of operations date (month/year), and location (for broadband, geospatial location data).

8.1.3.7.1. For projects over \$10 million:

8.1.3.7.1.1. Certification that all laborers and mechanics employed by Contractors and Subcontractors in the performance of such project are paid wages at rates not less than those prevailing, as determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the "Davis-Bacon Act"), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the Agreement work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed, or by the appropriate State entity pursuant to a corollary State prevailing-wage-in-construction law (commonly known as "baby Davis-Bacon Acts"). If such certification is not provided, a recipient must provide a project employment and local impact report detailing (1) the number of employees of Contractors and sub-contractors working on the project; (2) the number of employees on the project hired directly and hired through a third party; (3) the wages and benefits of workers on the project by classification; and (4) whether those wages are at rates less than those prevailing. Recipients must maintain sufficient records to substantiate this information upon request.

8.1.3.7.1.2. A Subrecipient may provide a certification that a project includes a project labor agreement, meaning a pre-hire collective bargaining agreement consistent with section 8(f) of the National Labor Relations Act (29 U.S.C. 158(f)). If the recipient does not provide such certification, the recipient must provide a project workforce continuity plan, detailing: (1) how the Subrecipient will ensure the project has ready

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access to a sufficient supply of appropriately skilled and unskilled labor to ensure high-quality construction throughout the life of the project; (2) how the Subrecipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project; and (3) how the Subrecipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities; (4) whether workers on the project will receive wages and benefits that will secure an appropriately skilled workforce in the context of the local or regional labor market; and (5) whether the project has completed a project labor agreement.

8.1.3.7.1.3. Whether the project prioritizes local hires.

8.1.3.7.1.4. Whether the project has a Community Benefit Agreement, with a description of any such agreement.

8.1.4. Subrecipient also agrees to comply with any reporting requirements established by the US Treasury, Governor's Office and Office of the State Controller. The State of Colorado may need additional reporting requirements after this agreement is executed. If there are additional reporting requirements, the State will provide notice of such additional reporting requirements via Appendix 5– SLFRF Reporting Modification Form.

9. PROCUREMENT STANDARDS.

9.1. Procurement Procedures. A Subrecipient shall use its own documented procurement procedures which reflect applicable State, local, and Tribal laws and applicable regulations, provided that the procurements conform to applicable Federal law and the standards identified in the Uniform Guidance, including without limitation, 2 CFR 200.318 through 200.327 thereof.

9.2. Domestic preference for procurements (2 CFR 200.322). As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all Agreements and purchase orders for work or products under this award.

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- 9.3. Procurement of Recovered Materials. If a Subrecipient is a State Agency or an agency of a political subdivision of the State, its Contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247, that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

10. ACCESS TO RECORDS.

- 10.1. A Subrecipient shall permit Prime Recipient and its auditors to have access to Subrecipient's records and financial statements as necessary for Recipient to meet the requirements of 2 CFR 200.332 (Requirements for pass-through entities), 2 CFR 200.300 (Statutory and national policy requirements) through 2 CFR 200.309 (Period of performance), and Subpart F-Audit Requirements of the Uniform Guidance.

11. SINGLE AUDIT REQUIREMENTS.

- 11.1. If a Subrecipient expends \$750,000 or more in Federal Awards during the Subrecipient's fiscal year, the Subrecipient shall procure or arrange for a single or program-specific audit conducted for that year in accordance with the provisions of Subpart F-Audit Requirements of the Uniform Guidance, issued pursuant to the Single Audit Act Amendments of 1996, (31 U.S.C. 7501-7507). 2 CFR 200.501.

- 11.1.1. Election. A Subrecipient shall have a single audit conducted in accordance with Uniform Guidance 2 CFR 200.514 (Scope of audit), except when it elects to have a program-specific audit conducted in accordance with 2 CFR 200.507 (Program-specific audits). The Subrecipient may elect to have a program-specific audit if Subrecipient expends Federal Awards under only one Federal program (excluding research and development) and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of Prime Recipient. A program-specific audit may not be elected for research and development unless all of the Federal Awards expended were received from Recipient and Recipient approves in advance a program-specific audit.

- 11.1.2. Exemption. If a Subrecipient expends less than \$750,000 in Federal Awards during its fiscal year, the Subrecipient shall be exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503 (Relation to other audit requirements), but records shall be available for review or audit by appropriate officials of the Federal agency, the State, and the Government Accountability Office.

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11.1.3. Subrecipient Compliance Responsibility. A Subrecipient shall procure or otherwise arrange for the audit required by Subpart F of the Uniform Guidance and ensure it is properly performed and submitted when due in accordance with the Uniform Guidance. Subrecipient shall prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510 (Financial statements) and provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by Uniform Guidance Subpart F-Audit Requirements.

12. GRANT PROVISIONS FOR SUBRECIPIENT AGREEMENTS.

12.1. In addition to other provisions required by the Federal Awarding Agency or the Prime Recipient, Grantees that are Subrecipients shall comply with the following provisions. Subrecipients shall include all of the following applicable provisions in all Subcontractors entered into by it pursuant to this Grant.

12.1.1. [Applicable to federally assisted construction Agreements.] Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all Agreements that meet the definition of “federally assisted construction Agreement” in 41 CFR Part 60-1.3 shall include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, Office of Federal Agreement Compliance Programs, Equal Employment Opportunity, Department of Labor.

12.1.2. [Applicable to on-site employees working on government-funded construction, alteration and repair projects.] Davis-Bacon Act. Davis-Bacon Act, as amended (40 U.S.C. 3141-3148).

12.1.3. Rights to Inventions Made Under a grant or agreement. If the Federal Award meets the definition of “funding agreement” under 37 CFR 401.2 (a) and the Prime Recipient or Subrecipient wishes to enter into an Agreement with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the Prime Recipient or Subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Agreements and Cooperative Agreements,” and any implementing regulations issued by the Federal Awarding Agency.

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- 12.1.4. Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended. Agreements and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal awardees to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal Awarding Agency and the Regional Office of the Environmental Protection Agency (EPA).
- 12.1.5. Debarment and Suspension (Executive Orders 12549 and 12689). A Agreement award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in SAM, in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
- 12.1.6. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal Agreement, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.
- 12.1.7. Never Agreement with the enemy (2 CFR 200.215). Federal awarding agencies and recipients are subject to the regulations implementing "Never Agreement with the enemy" in 2 CFR part 183. The regulations in 2 CFR part 183 affect covered Agreements, grants and cooperative agreements that are expected to exceed \$50,000 within the period of performance, are performed outside the United States and its territories, and are in support of a contingency operation in which members of the Armed Forces are actively engaged in hostilities.
- 12.1.8. Prohibition on certain telecommunications and video surveillance services or equipment (2 CFR 200.216). Grantee is prohibited from obligating or expending loan or grant funds on certain telecommunications and video surveillance services or equipment pursuant to 2 CFR 200.216.

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12.1.9. Title VI of the Civil Rights Act. The Subgrantee, Contractor, Subcontractor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this Agreement (or agreement). Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42 U.S. C. § 2000d et seq., as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made part of this Agreement or agreement.

13. CERTIFICATIONS.

- 13.1. Subrecipient Certification. Subrecipient shall sign a "State of Colorado Agreement with Recipient of Federal Recovery Funds" Certification Form in separate Appendix hereto and submit to State Agency with signed grant agreement.
- 13.2. Unless prohibited by Federal statutes or regulations, Prime Recipient may require Subrecipient to submit certifications and representations required by Federal statutes or regulations on an annual basis. 2 CFR 200.208. Submission may be required more frequently if Subrecipient fails to meet a requirement of the Federal award. Subrecipient shall certify in writing to the State at the end of the Award that the project or activity was completed or the level of effort was expended. 2 CFR 200.201(3). If the required level of activity or effort was not carried out, the amount of the Award must be adjusted.

14. EXEMPTIONS.

- 14.1. These Federal Provisions do not apply to an individual who receives an Award as a natural person, unrelated to any business or non-profit organization he or she may own or operate in his or her name.
- 14.2. A Grantee with gross income from all sources of less than \$300,000 in the previous tax year is exempt from the requirements to report Subawards and the Total Compensation of its most highly compensated Executives.

15. EVENT OF DEFAULT AND TERMINATION.

- 15.1. Failure to comply with these Federal Provisions shall constitute an event of default under the Grant and the State of Colorado may terminate the Grant upon 30 days prior written notice if the default remains uncured five calendar days following the termination of the 30-day notice period. This remedy will be in addition to any other remedy available to the State of Colorado under the Grant, at law or in equity.
- 15.2. Termination (2 CFR 200.340). The Federal Award may be terminated in whole or in part as follows:
 - 15.2.1. By the Federal Awarding Agency or Pass-through Entity, if a Non-Federal Entity fails to comply with the terms and conditions of a Federal Award;

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- 15.2.2. By the Federal awarding agency or Pass-through Entity, to the greatest extent authorized by law, if an award no longer effectuates the program goals or agency priorities;
- 15.2.3. By the Federal awarding agency or Pass-through Entity with the consent of the Non-Federal Entity, in which case the two parties must agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated;
- 15.2.4. By the Non-Federal Entity upon sending to the Federal Awarding Agency or Pass-through Entity written notification setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, if the Federal Awarding Agency or Pass-through Entity determines in the case of partial termination that the reduced or modified portion of the Federal Award or Subaward will not accomplish the purposes for which the Federal Award was made, the Federal Awarding Agency or Pass-through Entity may terminate the Federal Award in its entirety; or
- 15.2.5. By the Federal Awarding Agency or Pass-through Entity pursuant to termination provisions included in the Federal Award.

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APPENDIX 3 TO SLFRF EXHIBIT- SUBRECIPIENT CERTIFICATION AGREEMENT

AGREEMENT WITH SUBRECIPIENT OF FEDERAL RECOVERY FUNDS

Section 602(b) of the Social Security Act (the Act), as added by section 9901 of the American Rescue Plan Act (ARPA), Pub. L. No. 117-2 (March 11, 2021), authorizes the Department of the Treasury (Treasury) to make payments to certain Subrecipients from the Coronavirus State Fiscal Recovery Fund. The State of Colorado has signed and certified a separate agreement with Treasury as a condition of receiving such payments from the Treasury. This agreement is between your organization and the State and your organization is signing and certifying the same terms and conditions included in the State’s separate agreement with Treasury. Your organization is referred to as a Subrecipient.

As a condition of your organization receiving federal recovery funds from the State, the authorized representative below hereby (i) certifies that your organization will carry out the activities listed in section 602(c) of the Act and (ii) agrees to the terms attached hereto. Your organization also agrees to use the federal recovery funds as specified in bills passed by the General Assembly and signed by the Governor.

Under penalty of perjury, the undersigned official certifies that the authorized representative has read and understood the organization’s obligations in the Assurances of Compliance and Civil Rights Requirements, that any information submitted in conjunction with this assurances document is accurate and complete, and that the organization is in compliance with the nondiscrimination requirements.

Subrecipient Name: Gunnison County

Authorized Representative: Jonathan Houck

Title: Chair-Gunnison BOCC

Signature:  8/24/2023
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AGREEMENT WITH SUBRECIPIENT OF FEDERAL RECOVERY FUNDS
TERMS AND CONDITIONS

1. Use of Funds.
 - a. Subrecipient understands and agrees that the funds disbursed under this award may only be used in compliance with section 602(c) of the Social Security Act (the Act) and Treasury's regulations implementing that section and guidance.
 - b. Subrecipient will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.
2. Period of Performance. The period of performance for this subaward is shown on page one of this Agreement. Subrecipient may use funds to cover eligible costs incurred, as set forth in Treasury's implementing regulations, during this period of performance.

Reporting. Subrecipient agrees to comply with any reporting obligations established by Treasury as they relate to this award. Subrecipient also agrees to comply with any reporting requirements established by the Governor's Office and Office of the State Controller. The State will provide notice of such additional reporting requirements via separate Appendix hereto – Reporting Modification Form.

4. Maintenance of and Access to Records
 - a. Subrecipient shall maintain records and financial documents sufficient to evidence compliance with section 602(c), Treasury's regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
 - b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Subrecipient in order to conduct audits or other investigations.
 - c. Records shall be maintained by Subrecipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.
5. Pre-award Costs. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this award.
6. Administrative Costs. Subrecipient may use funds provided under this award to cover both direct and indirect costs. Subrecipient shall follow guidance on administrative costs issued by the Governor's Office and Office of the State Controller.

Cost Sharing. Cost sharing or matching funds are not required to be provided by

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7. Subrecipient.
8. Conflicts of Interest. The State of Colorado understands and agrees it must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Subrecipient and Contractors must disclose in writing to the Office of the State Controller or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112. The Office of the State Controller shall disclose such conflict to Treasury.
9. Compliance with Applicable Law and Regulations.
 - a. Subrecipient agrees to comply with the requirements of section 602 of the Act, regulations adopted by Treasury pursuant to section 602(f) of the Act, and guidance issued by Treasury regarding the foregoing. Subrecipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Subrecipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award.
 - b. Federal regulations applicable to this award include, without limitation, the following:
 - i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.
 - ii. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference.
 - iii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.
 - iv. OMB Guidelines to Agencies on Government wide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (Agreements and Subcontractors described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.
 - v. Subrecipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference.

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- vi. Government wide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
 - vii. New Restrictions on Lobbying, 31 C.F.R. Part 21.
 - viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.
 - ix. Generally applicable federal environmental laws and regulations.
- c. Statutes and regulations prohibiting discrimination applicable to this award include, without limitation, the following:
- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
 - ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
 - iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
 - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
 - v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

Remedial Actions. In the event of Subrecipient's noncompliance with section 602 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 C.F.R. § 200.339. In the case of a violation of section 602(c) of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in section 602(e) of the Act and any

V.4

10. additional payments may be subject to withholding as provided in sections 602(b)(6)(A)(ii)(III) of the Act, as applicable.
11. Hatch Act. Subrecipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.
12. False Statements. Subrecipient understands that making false statements or claims in connection with this award is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in federal awards or Agreements, and/or any other remedy available by law.
13. Publications. Any publications produced with funds from this award must display the following language: “This project [is being] [was] supported, in whole or in part, by federal award number SLFRF0126 awarded to the State of Colorado by the U.S. Department of the Treasury.”
14. Debts Owed the Federal Government.
 - a. Any funds paid to the Subrecipient (1) in excess of the amount to which the Subrecipient is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to sections 602(e) and 603(b)(2)(D) of the Act and have not been repaid by the Subrecipient shall constitute a debt to the federal government.
 - b. Any debts determined to be owed to the federal government must be paid promptly by Subrecipient. A debt is delinquent if it has not been paid by the date specified in Treasury’s initial written demand for payment, unless other satisfactory arrangements have been made or if the Subrecipient knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). Treasury will take any actions available to it to collect such a debt.
15. Disclaimer.
 - a. The United States expressly disclaims any and all responsibility or liability to Subrecipient or third persons for the actions of Subrecipient or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any Agreement, or Subcontractor under this award.
 - b. The acceptance of this award by Subrecipient does not in any way establish

V.4

an agency relationship between the United States and Subrecipient.

16. Protections for Whistleblowers.

- a. In accordance with 41 U.S.C. § 4712, Subrecipient may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal Agreement or grant, a gross waste of federal funds, an abuse of authority relating to a federal Agreement or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal Agreement (including the competition for or negotiation of an Agreement) or grant.
- b. The list of persons and entities referenced in the paragraph above includes the following:
 - i. A member of Congress or a representative of a committee of Congress;
 - ii. An Inspector General;
 - iii. The Government Accountability Office;
 - iv. A Treasury employee responsible for Agreement or grant oversight or management;
 - v. An authorized official of the Department of Justice or other law enforcement agency;
 - vi. A court or grand jury; or
 - vii. A management official or other employee of Subrecipient, Contractor, or Subcontractor who has the responsibility to investigate, discover, or address misconduct.
- c. Subrecipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

17. Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Subrecipient should encourage its Contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

1. Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Subrecipient should encourage its employees, Subrecipients, and Contractors to adopt and enforce policies that ban text messaging while driving, and

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Subrecipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

ASSURANCES OF COMPLIANCE WITH CIVIL RIGHTS REQUIREMENTS

ASSURANCES OF COMPLIANCE WITH TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

As a condition of receipt of federal financial assistance from the Department of the Treasury, the Subrecipient provides the assurances stated herein. The federal financial assistance may include federal grants, loans and Agreements to provide assistance to the Subrecipient's beneficiaries, the use or rent of Federal land or property at below market value, Federal training, a loan of Federal personnel, subsidies, and other arrangements with the intention of providing assistance. Federal financial assistance does not encompass Agreements of guarantee or insurance, regulated programs, licenses, procurement Agreements by the Federal government at market value, or programs that provide direct benefits.

The assurances apply to all federal financial assistance from or funds made available through the Department of the Treasury, including any assistance that the Subrecipient may request in the future.

The Civil Rights Restoration Act of 1987 provides that the provisions of the assurances apply to all of the operations of the Subrecipient's program(s) and activity(ies), so long as any portion of the Subrecipient's program(s) or activity(ies) is federally assisted in the manner prescribed above.

1. Subrecipient ensures its current and future compliance with Title VI of the Civil Rights Act of 1964, as amended, which prohibits exclusion from participation, denial of the benefits of, or subjection to discrimination under programs and activities receiving federal financial assistance, of any person in the United States on the ground of race, color, or national origin (42 U.S.C. § 2000d *et seq.*), as implemented by the Department of the Treasury Title VI regulations at 31 CFR Part 22 and other pertinent executive orders such as Executive Order 13166, directives, circulars, policies, memoranda, and/or guidance documents.
2. Subrecipient acknowledges that Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency," seeks to improve access to federally assisted programs and activities for individuals who, because of national origin, have Limited English proficiency (LEP). Subrecipient understands that denying a person access to its programs, services, and activities because of LEP is a form of national origin discrimination prohibited under Title VI of the Civil Rights Act of 1964 and the Department of the Treasury's implementing regulations. Accordingly, Subrecipient shall

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initiate reasonable steps, or comply with the Department of the Treasury's directives, to ensure that LEP persons have meaningful access to its programs, services, and activities. Subrecipient understands and agrees that meaningful access may entail providing language assistance services, including oral interpretation and written translation where necessary, to ensure effective communication in the Subrecipient's programs, services, and activities.

3. Subrecipient agrees to consider the need for language services for LEP persons when Subrecipient develops applicable budgets and conducts programs, services, and activities. As a resource, the Department of the Treasury has published its LEP guidance at 70 FR 6067. For more information on taking reasonable steps to provide meaningful access for LEP persons, please visit <http://www.lep.gov>.
4. Subrecipient acknowledges and agrees that compliance with the assurances constitutes a condition of continued receipt of federal financial assistance and is binding upon Subrecipient and Subrecipient's successors, transferees, and assignees for the period in which such assistance is provided.
5. Subrecipient acknowledges and agrees that it must require any sub-grantees, contractors, subcontractors, successors, transferees, and assignees to comply with assurances 1-4 above, and agrees to incorporate the following language in every Agreement or agreement subject to Title VI and its regulations between the Subrecipient and the Subrecipient's sub-grantees, Contractors, Subcontractors, successors, transferees, and assignees:

The sub-grantee, Contractor, Subcontractor, successor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits Subrecipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this Agreement (or agreement). Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42

U.S.C. § 2000d et seq., as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this Agreement or agreement.

6. Subrecipient understands and agrees that if any real property or structure is provided or improved with the aid of federal financial assistance by the Department of the Treasury, this assurance obligates the Subrecipient, or in the case of a subsequent transfer, the transferee, for the period during which the real property or structure is used for a purpose for which the federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any personal property is provided, this assurance obligates the Subrecipient for the period during which it retains ownership or possession of the property.
7. Subrecipient shall cooperate in any enforcement or compliance review activities by the Department of the Treasury of the aforementioned obligations. Enforcement may include

V.4

investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. The Subrecipient shall comply with information requests, on-site compliance reviews and reporting requirements.

8. Subrecipient shall maintain a complaint log and inform the Department of the Treasury of any complaints of discrimination on the grounds of race, color, or national origin, and limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, pending or completed, including outcome. Subrecipient also must inform the Department of the Treasury if Subrecipient has received no complaints under Title VI.
9. Subrecipient must provide documentation of an administrative agency's or court's findings of non-compliance of Title VI and efforts to address the non-compliance, including any voluntary compliance or other agreements between the Subrecipient and the administrative agency that made the finding. If the Subrecipient settles a case or matter alleging such discrimination, the Subrecipient must provide documentation of the settlement. If Subrecipient has not been the subject of any court or administrative agency finding of discrimination, please so state.
10. If the Subrecipient makes sub-awards to other agencies or other entities, the Subrecipient is responsible for ensuring that sub-Subrecipients also comply with Title VI and other applicable authorities covered in this document State agencies that make sub-awards must have in place standard grant assurances and review procedures to demonstrate that that they are effectively monitoring the civil rights compliance of sub- Subrecipients.

The United States of America has the right to seek judicial enforcement of the terms of this assurances document and nothing in this document alters or limits the federal enforcement measures that the United States may take in order to address violations of this document or applicable federal law.

APPENDIX 4 TO SLFRF EXHIBIT- SLFRF SUBRECIPIENT QUARTERLY REPORT REQUIREMENTS

1. **SLFRF SUBRECIPIENT QUARTERLY REPORT WORKBOOK**
 - 1.1 The SLFRF Subrecipient Quarterly Report Workbook must be submitted to the State Agency within ten (10) days following each quarter ended September, December, March and June. The SLFRF Subrecipient Quarterly Report Workbook can be found at: <https://osc.colorado.gov/american-rescue-plan-act> (see SLFRF Grant Agreement Templates Tab).
 - 1.2 The requirements set forth in this Appendix 4 do not apply if the instant Agreement is between two Colorado State Agencies.

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: 2024-2025 LEAP Outreach Incentive Program Agreemen

Action Requested: Discussion

Parties to the Agreement: Office of Economic Security

Term Begins:

Term Ends:

Grant Contract #:

Summary:

LEAP provides \$20,000 for outreach and enrollment activities each year to Gunnison County. Funding is used to fill at 10/hr week position, a temporary position that runs through the LEAP season.

Fiscal Impact: \$20000

Submitted by: Elizabeth Holena

Submitter's Email Address: elizabeth.holena@state.co.us

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\psolheim

Discharge Date: 10/10/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 10/8/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/8/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/10/2024

Consent Agenda Regular Agenda Worksession

Time Allotted: 0

Agenda Date: 10/15/2024



2024-2025 LEAP Outreach Incentive Program Agreement

County Responsibilities:

- Submit a plan for meeting the outreach goals to the State LEAP Office by October 10, 2024.
- Ensure that the county is staffed with someone who is trained to assist clients with filling out their LEAP applications either in the county’s lobby, over the phone, or through use of virtual tools.
- Provide the State LEAP Office with the name(s) and contact information for the individual(s) who will assist LEAP applicants or otherwise act as the county’s LEAP outreach representatives.
- Use any funds remaining after ensuring direct LEAP application assistance is available to engage in targeted outreach, such as engagement at community events and sharing LEAP information with community centers.
- If the county’s LEAP program is administered by Goodwill Colorado, the county will assist Goodwill Colorado by providing the information available and necessary to process an application for LEAP.
- Provide two performance measure goals and track your county’s performance as explained in the LEAP Outreach Incentive Program Operation Memo.
- Accurately track and code any expenditures related to the Outreach Incentive Program to the following in CFMS:

Program #: L305
 Program Description: LEAP Outreach Incentive Program
 Function #: 5200
 Function Description: IM LEAP Outreach

State LEAP Office Responsibilities:

- Allocate \$20,000.00 to the county to fund the Outreach Incentive Program. Funds will be available from October 1, 2024, through September 30, 2025.
- Be available to answer all county questions and assist with any matters that may arise as a result of implementing the Outreach Incentive Program.
- Oversee and monitor the outcomes of the Outreach Incentive Program by measuring the number of applications denied for failure to provide verification of information.
- Make outcomes information available to the county upon request.

Yoni Reynolds, RN/CNS, MSN

County Representative Name & Signature

Theresa Kullen

Gunnison

County

State LEAP Office



OM-FEA-2023-0007

Contact

For more information about this memo, please contact Theresa Kullen, LEAP Manager, at Theresa.kullen@state.co.us or 720.788.8050.

Operation memos are active for three years; then they are archived and re-issued if necessary. Access the CDHS Memo Series at <https://www.colorado.gov/pacific/cdhs/cdhs-memo-series>





HEALTH AND HUMAN SERVICES DEPARTMENTS
Human Services Phone: (970) 641-3244 Fax: (970) 641-3738
Public Health Phone: (970) 641-0209 Fax: (970) 641-8346
225 N Pine St, Gunnison, CO 81230
Website: www.GunnisonCounty.org

LEAP
Office of Economic Security
1575 Sherman Street, Denver, CO 80203
Montrose, CO 81401

RE: LEAP Incentive Funding

Please see the attached plan identifying how Gunnison County will meet the outreach goals with the purpose of decreasing denials and increasing enrollment in the LEAP program.

Elizabeth Holena
Senior Resource Office Program Manager
Gunnison County Health and Human Services

PURPOSE

Gunnison County Department of Health and Human Services (GCDHHS) has developed a plan and procedure to implement and meet LEAP Outreach goals for FY 2024/2025.

BACKGROUND

GCDHHS has designated an office located within our building for LEAP outreach purposes with intent to reduce the number of denials for missing verifications or incomplete information on applications and increase the number of applications received through outreach to the community

The following process will be implemented during the 2024/25 LEAP season:

ACTION

The office will be staffed during business hours by a LEAP technician to assist with answering questions, completing applications, gathering verifications/information and referring to other resources. Assistance will also be provided over the phone, mail and through email, as well as in homes and other locations such as the Senior Center, Food Pantry and other like serving agencies. Applications will be screened for completeness upon receipt with the applicant present to ensure and improve upon the one-touch-and-done approach. Applications will also be screened for emergencies with intent to process in the same day with minimum outcome of a 10 day hold being placed on accounts when appropriate. An attempt to have services reinstated will be made in the event that the heat sources have been disconnected. LEAP tech will address all incoming inquiries and advise any households interested in applying of the process in person and online. In our effort to reduce case denials technicians will be making phone calls or contact via email to other agencies or entities to get collateral contacts verifications. LEAP tech will also contact clients via text messages, phone calls, and emails to remind clients of pending verifications.

Outreach will be conducted in the community at the senior center, local food banks, apartment complexes, other nonprofits organization and local churches.

To better serve our Spanish speaking community, GCDHHS will attempt to hire a bi-lingual LEAP tech. LEAP will be supervised by Elizabeth Holena. Additional information on selected LEAP technician will be provided upon hiring. All LEAP expenditures will be tracked and coded appropriately in CFMS.

PERFORMANCE MEASURES

Goal	Service/Activity	Outcome	Projected Indicator	Actual Indicator
Households are at risk of losing heat sources	Utility assistance will be issued for 253 households	Households have heat	253/253 households, or 100%, have utility service for one month	
There will be an increase in the number of applications submitted to GCDHHS	25 Outreach activities will be completed	Increased enrollment in LEAP	20 additional household will be approved for LEAP, or 8% increase from 23/24 numbers	
There will be a decrease in denials from failure to provide verifications.	Denial Reviews (verification review, collateral contact information)	Increased enrollment in LEAP/decreased denials	60/60 denials will be reviewed, 100% reviewed	

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Professional Services Agreement; Erin Wesley LLC;

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Erin Wesley LLC

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Contract to provide referrals for counselling through Youth Wellness.

Fiscal Impact:

Submitted by: Emily Mirza

Submitter's Email Address: emirza@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\psolheim

Discharge Date: 10/4/2024

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. SO 10/10/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/10/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/10/2024

Consent Agenda Regular Agenda Worksession

Time Allotted: 0

Agenda Date: 10/15/2024

PROFESSIONAL SERVICES AGREEMENT

THIS PROFESSIONAL SERVICES AGREEMENT ("Agreement") made effective the 1 day of September 2024, by and between the Board of County Commissioners of the County of Gunnison, Colorado, whose address is 200 East Virginia Avenue, Gunnison, Colorado ("Gunnison County") and Erin Wesley LLC, whose address is PO Box 7661 "Contractor").
Crested Butte, CO 81224

AGREEMENT

In consideration of the mutual covenants and obligations set forth in this Agreement, the parties agree as follows:

1. SERVICES.

The Contractor shall provide professional services as follows
counseling services to clients referred through the Youth Wellness Program.

("Services").

[OR]

[as set forth in the Scope of Work attached hereto and incorporated herein by reference as Appendix "A ("Services").] *[remember to remove this bracketed language if inapplicable]*

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

2. TERM.

The term of this Agreement shall commence on the date first set forth above and shall terminate on August 31, 2025, unless sooner terminated or replaced as provided in this Agreement.

3. STRATEGIC RESULT.

Execution of this Agreement will assist the County with its [INSERT DEPARTMENT RESULT] deliver 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 Four thousand two hundred dollars and No/100 U. S. Dollars (\$4200) ("Compensation"). Payment shall be made by Gunnison County to Contractor within forty-five (45) days of receipt of an invoice. If the County objects to any invoices submitted by Contractor, the County will so advise Contractor in writing giving the reason within fourteen (14) days of receipt of such invoice. If the County fails to make payments due Contractor within sixty (60) days after receipt and acceptance of Contractor's bill, Contractor may, after giving seven (7) days' written notice to the County, suspend services under this Agreement until Contractor's outstanding bills have been paid in full.

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.

[[IF THE TERM IS FOR MORE THAN 1 YEAR; remember to remove brackets if this paragraph is applicable, or to remove this entire paragraph if inapplicable:]] Pursuant to Article X, Section 20 of the Colorado Constitution and C.R.S. § 29-1-110, as amended, the financial obligations of the County as set forth in this Paragraph after the current fiscal year are contingent upon funds for that purpose being appropriated, budgeted and otherwise available. This Agreement is automatically terminated on January 1st of the first fiscal year for which funds are not appropriated. The County shall give the Contractor written notice of such non-appropriation, but the County's failure to do so shall not affect the termination of this agreement. Financial obligations of the County payable after the current fiscal year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available, pursuant to the Constitution for annual funding appropriation.]

5. INSURANCE.

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

non-payment of premiums, in which case, notice shall be sent ten (10) days prior. If written notice is unavailable from the insurer, Contractor shall provide written notice of cancellation, non-renewal and any reduction in coverage to the parties identified in the Notices section by certified mail, return receipt requested within three (3) business days of such notice by its insurer(s).

- a. Worker's Compensation Insurance in accordance with Colorado and Federal law which adequately protects all labor employed by Contractor during the term of this Agreement.
- b. Comprehensive general liability insurance or the equivalent in an amount no less than Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars (\$424,000.00) for injury to one person in any single occurrence; and no less than One Million One Hundred Ninety-Five Thousand and No/100 U.S. Dollars (\$1,195,000.00) for injur(ies) to two or more persons in any single occurrence (i.e., in the aggregate). By way of example only, a general liability policy with a \$1 million per-occurrence and \$2 million aggregate limit complies with this provision.
- c. Comprehensive automobile liability insurance on all vehicles used in the Services, in an amount no less than Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars (\$424,000.00) for injury to one person in any single occurrence; and no less than One Million One Hundred Ninety-Five Thousand and No/100 U.S. Dollars (\$1,195,000.00) for injur(ies) to two or more persons in any single occurrence (i.e., in the aggregate). By way of example only, an automobile policy with a \$1 million per-occurrence and \$2 million aggregate limit complies with this provision.
- d. Professional Liability Insurance or the equivalent, such as Errors and Omissions coverage, in an amount no less than Four Hundred Twenty-Four Thousand and No/100 U.S. Dollars (\$424,000.00) for injury to one person in any single occurrence; and no less than One Million One Hundred Ninety-Five Thousand and No/100 U.S. Dollars (\$1,195,000.00) for any injur(ies) to two or more persons in any single occurrence (i.e., in the aggregate). By way of example only, a professional liability policy with a \$1 million per-occurrence and \$2 million aggregate limit complies with this provision.

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

If excluded from any policy coverage, this Agreement shall be specifically named an insured contract. If any policy is in excess of a deductible or self-insured retention, the County must be

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

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

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

The parties hereto understand and agree that the County, its officers and employees, are relying on and do not waive or intend to waive by any provision of this Agreement the monetary limitations (presently Four Hundred Twenty-Four Thousand Dollars (\$424,000) for any injury to one person in any single occurrence, and One Million One Hundred Ninety-Five Thousand Dollars (\$1,195,000) for any injury to two or more persons in any single occurrence; except that, in such instance, no person may recover in excess of Four Hundred Twenty-Four Thousand Dollars (\$424,000)), which amounts shall be adjusted by an amount reflecting the percentage change over a four-year period in the United States Department of Labor, Bureau of Labor Statistics, Consumer Price Index for Denver-Boulder-Greeley, All Items, All Urban Consumers, or its successor index, or any other rights, immunities and protections provided by the Colorado Governmental Immunity Act, C.R.S. § 24-10-101, *et seq.*, as from time to time amended, or otherwise available to the County, its officers or employees.

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

6. INDEPENDENT CONTRACTOR.

In carrying out its obligations and activities under this Agreement, Contractor is acting as an independent contractor and not as an agent, partner, joint venture or employee of Gunnison

County. Contractor does not have any authority to bind Gunnison County in any manner whatsoever.

Contractor acknowledges and agrees that Contractor is an INDEPENDENT CONTRACTOR is not entitled to: (i) unemployment insurance benefits; or (ii) Workers Compensation coverage, from Gunnison County. Contractor shall comply with all applicable laws, ordinances, codes, rules and regulations of all governmental authorities, whether local, state or federal, relating to the Services and, particularly, in complying with those laws concerning the environment, workers' compensation, immigration, safety and health, state labor and materials, and equal employment opportunity.

7. TAXES, LICENSES, PERMITS AND REGULATIONS.

Contractor shall pay all fees, charges and taxes imposed by law and shall obtain all licenses and permits necessary to provide the Services, unless otherwise specified by the County in writing.

The County is exempt from Colorado state sales and use taxes on materials to be permanently incorporated in the work. Accordingly, taxes for which the County is exempt shall not be included in the Compensation. The County shall, upon request, furnish Contractor with a copy of its Certificate of Tax Exemption.

8. INDEMNIFICATION.

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

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

Any term included in this Agreement that requires the County to indemnify or hold Contractor harmless; requires the County 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 Agreement shall be construed as a waiver of any provision of C.R.S. § 24-106-109.

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

9. DISCRIMINATION.

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

10. PANDEMICS.

The Contractor shall abide by any local, state, and federal health orders in effect or instituted during the term of this Agreement. The Contractor is expected to implement any such changes necessary to comply with such orders. Failure to abide by such requirements may result in termination of the Agreement.

11. AMERICANS WITH DISABILITIES ACT COMPLIANCE.

The Contractor represents and warrants to Gunnison County that at all times during the performance of this Agreement no qualified individual with a disability shall, by reason of such disability, be 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.

12. MISCELLANEOUS.

- a. SEVERABILITY. If any clause or provision of this Agreement shall be held to be invalid in whole or in part, then the remaining clauses and provisions, or portions thereof, shall nevertheless be and remain in full force and effect. The Contractor shall be solely liable and responsible for any loss due to any term of this Agreement declared to be void or unenforceable by a court of competent jurisdiction.

- 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. Liability for claims for injuries to persons or property arising from the negligence of the County, 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 Agreement 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 or any other law or rule limiting the liability of the County in relation to this Agreement.
- d. LEGAL AUTHORITY. Contractor represents and warrants that it possesses the legal authority, pursuant to any proper, appropriate and official motion, resolution or action passed or taken, to enter into the Agreement. Each person signing and executing the Agreement on behalf of Contractor represents and warrants that he has been fully authorized by Contractor to execute the Agreement on behalf of Contractor and to validly and legally bind Contractor to all the terms, performances and provisions of the Agreement. The County shall have the right, in its sole discretion, to either temporarily suspend or permanently terminate the Agreement if there is a dispute as to the legal authority of either Contractor or the person signing the Agreement to enter into the Agreement.
- e. NO CONSTRUCTION AGAINST DRAFTING PARTY. The parties and their respective counsel have had the opportunity to review the Agreement, and the Agreement will not be construed against any party merely because any provisions of the Agreement were prepared by a particular party.
- f. ORDER OF PRECEDENCE. In the event of any conflicts between the language of the Agreement and any exhibits to it, the language of the Agreement controls.
- g. SURVIVAL OF CERTAIN PROVISIONS. The terms of the Agreement and any exhibits and attachments that by reasonable implication contemplate continued performance, rights, or compliance beyond expiration or termination of the Agreement survive the Agreement and will continue to be enforceable. Without limiting the generality of this provision, the Contractor's obligations to provide insurance and to indemnify the County will survive for a period equal to any and all relevant statutes of limitation, plus the time necessary to fully resolve any claims, matters, or actions begun within that period.

- h. **INUREMENT.** The rights and obligations of the parties herein set forth shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns permitted under this Agreement.
- i. **TIME IS OF THE ESSENCE.** The parties agree that in the performance of the terms, conditions, and requirements of this Agreement, time is of the essence.
- j. **PARAGRAPH HEADINGS.** The captions and headings set forth herein are for convenience of reference only and shall not be construed so as to define or limit the terms and provisions hereof.

13. DELEGATION AND ASSIGNMENT.

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

14. TERMINATION.

Either party shall have the right to terminate this Agreement at any time, with or without cause, upon fifteen (15) calendar days prior written notice to the other. Upon termination, Contractor shall be entitled to compensation for Services performed prior to the date of termination, per the compensation terms provided in this Agreement. Termination shall not affect or prejudice any rights or other remedy that a party may have with respect to the event giving rise to termination or any other rights or other remedy a party may have with respect to breach of this Agreement which existed at or before the date of termination.

15. OWNERSHIP OF PROPERTY.

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

16. WARRANTIES.

Contractor represents and warrants to the County as follows:

- a. The Services shall conform to applicable specifications and will be free from deficiencies and defects in materials, workmanship, design or performance, as applicable.
- b. All Services shall be performed by qualified personnel in a professional and workmanlike manner, consistent with industry standards.

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

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

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

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

17. WHEN RIGHTS AND REMEDIES NOT WAIVED.

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

18. NO THIRD-PARTY BENEFICIARY.

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

19. CONFLICT OF INTEREST.

The signatories to this Agreement aver to their knowledge, no employee of the County has any personal or beneficial interest whatsoever in the Services. Contractor has no beneficial interest, direct or indirect, that would conflict in any manner or degree with the performance of the Services, and Contractor shall not employ any person having such known interests. The Contractor shall also not engage in any transaction, activity or conduct that would result in a conflict of interest

under the Agreement. The Contractor represents that it has disclosed any and all current or potential conflicts of interest. A conflict of interest shall include transactions, activities or conduct that would affect the judgment, actions or work of the Contractor by placing the Contractor's own interests, or the interests of any party with whom the Contractor has a contractual arrangement, in conflict with those of the County. The County, in its sole discretion, will determine the existence of a conflict of interest and may terminate the Agreement in the event it determines a conflict exists, after it has given the Contractor written notice describing the conflict.

20. FORCE MAJEURE.

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

21. NOTICES.

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

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

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

Contractor: Grin Wesley [Name]
355 Zeligman [Address]
CB, CO 81224

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

22. GOVERNING LAW.

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

23. COUNTERPARTS: FACSIMILE AND ELECTRONIC TRANSMISSION.

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

24. ENTIRE AGREEMENT.

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

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

25. RECORDS; PERSONALLY IDENTIFIABLE INFORMATION.

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.

If the Contractor or any of its Subcontractors will or may receive personally identifiable information ("PII") under this Agreement, Contractor shall provide for the security of such PII, in a manner and form acceptable to the County, including, without limitation, non-disclosure requirements, use of appropriate technology, security practices, computer access security, data access security, data storage encryption, data transmission encryption, security inspections and audits. Contractor shall be a "Third-Party Service Provider" as defined in C.R.S. § 24-73-103(1)(i) and shall maintain security procedures and practices consistent with C.R.S. § 24-73-102 and C.R.S. § 24-73-103. In the event Contractor incurs a data breach whereby it is reasonably believed that any of County's PII either could have been, or was compromised, then Contractor shall immediately notify the County in writing and shall abide by C.R.S. § 24-73-101 *et seq.* Contractor shall be liable for any resulting damages to County or third parties as the result of any such data breach.

26. PUBLIC RECORD.

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

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

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

By: _____
Jonathan Houck, Chairperson

ATTEST:

Deputy Clerk

[OR COUNTY MANAGER SIGNATURE]

CONTRACTOR

By: Erin Wesley
Erin Wesley

Its: 10-7-24

APPENDIX "A"

SCOPE OF SERVICES

Contractor shall perform and provide the following services:

APPENDIX A: Scope of Work

Area Served:

Gunnison County

Dates of Services Provided:

September 1st 2024 through August 31st 2025

Goals:

1. To meet the need and request of youth to have more access to mental health services.
2. To address youth vaping and help build coping skills for youth to handle stress
3. To reduce the impact of stress in the lives of adolescents aged 6th-12th grade.
4. To reduce financial barriers to accessing mental health services and supports.

This will be done by:

1. **Subcontracting with local therapists to see youth at a reduced rate of \$90 per session, to be covered through funds awarded to GCSAPP to support youth mental health, so that youth can access this service for free.**

Decision-making structure & authority:

All significant decisions regarding the collaboration will require agreement by all collaborative partners and brought to the Health Coalition of the Gunnison Valley.

Roles and Responsibilities of lead agency

GCSAPP/Juvenile Services will: a.) Provide oversight of all financial award requirements including financial and programmatic reporting b.) Oversee scheduling of services c.) Document and track all progress towards the deliverables

Roles and Responsibilities of the GCSAPP MOU collaborators:

In order to reach our goals, you agree to the above roles and responsibilities.

GUNNISON COUNTY SUBSTANCE ABUSE PREVENTION PROJECT MEMORANDUM OF UNDERSTANDING 2024-2025

Business Name: Erin Wesley LLC

Address: PO Box 2661 or 355 Zeligman St

Name Erin Wesley Signature Erin Wesley Date 9/26/2024

Termination:

It is mutually understood and agreed that parties will provide at least 30 days' notice of the intention to withdraw from this GCSAPP MOU. If a party chooses to withdraw, said party commits to making arrangements to complete assigned or pending activities before termination.

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Contract Amendment #4; Contract No 2021CMIP027; Health and Human Services; 7/1/2020 to 6/30/2025; \$20,156.40

Action Requested: Other Review/Approval

Parties to the Agreement: The Colorado Department of Health Care Policy and Financing

Term Begins: July 1, 2020

Term Ends:

Grant Contract #: 2021CMIP027A4

Summary:

The purpose of this Contract is to create performance-based benchmarks and deliverables for county departments of human/social services to achieve certain performance standards related to County Administration. Medical Assistance Eligibility and cooperation with other Medical Assistance-

Fiscal Impact: State Fiscal Year 2025 \$7,097.62

Submitted by: Blair

Submitter's Email Address: bburgess@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\psolheim

Discharge Date: 9/19/2024

County Attorney Review:

Required

Not Required

Comments:

The CAO recommends against this agreement because it requires the County to indemnify the State (Section 15(S) on page 18) which is impermissible. Otherwise, legally sufficient. SO 10/11/24

Reviewed by: GUNCOUNTY1\sobaid

Discharge Date: 10/11/2024

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\Hperry

Discharge Date: 10/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 10/15/2024

STATE OF COLORADO CONTRACT MODIFICATION CONTRACT AMENDMENT #4

State Agency	Contract Performance Beginning Date	
Department of Health Care Policy and Financing	July 1, 2020	
Contractor	Current Contract Expiration Date	
Gunnison County	June 30, 2025	
Original Contract Number	Current Contract Maximum Amount	
2021CMIP027	Initial Term	
Amendment Contract Number	State Fiscal Year 2021	\$18,509.67
2021CMIP027A4	Extension Terms	
	State Fiscal Year 2022	\$18,509.67
	State Fiscal Year 2023	\$24,420.22
	State Fiscal Year 2024	\$21,459.75
	State Fiscal Year 2025	\$20,156.40
	Total for all State Fiscal Years	\$103,055.71

THE PARTIES HERETO HAVE EXECUTED THIS AMENDMENT

Each person signing this Amendment represents and warrants that he or she is duly authorized to execute this Amendment and to bind the Party authorizing his or her signature.

CONTRACTOR
Gunnison County

STATE OF COLORADO
Jared S. Polis, Governor
Department of Health Care Policy and Financing
Kim Bimestefer, Executive Director

Date: _____

Date: _____

STATE CONTROLLER
Robert Jaros, CPA, MBA, JD
Department of Health Care Policy and Financing
Jerrod Cotosman, Controller

Amendment Effective Date: _____

In accordance with §24-30-202, C.R.S., this Amendment is not valid until signed and dated above by the State Controller or an authorized delegate.

1. PARTIES

This Amendment (the “Amendment”) to the Original Contract shown on the Signature and Cover Page for this Amendment (the “Contract”) is entered into by and between the Contractor and the State.

2. TERMINOLOGY

Except as specifically modified by this Amendment, all terms used in this Amendment that are defined in the Contract shall be construed and interpreted in accordance with the Contract

3. AMENDMENT EFFECTIVE DATE AND TERM

A. Amendment Effective Date

This Amendment shall not be valid or enforceable until the Amendment Effective Date shown on the Signature and Cover Page for this Amendment. The State shall not be bound by any provision of this Amendment before that Amendment Effective Date, and shall have no obligation to pay Contractor for any Work performed or expense incurred under this Amendment either before or after of the Amendment term shown in **§3.B** of this Amendment.

B. Amendment Term

The Parties’ respective performances under this Amendment and the changes to the Contract contained herein shall commence on the Amendment Effective Date shown on the Signature and Cover Page for this Amendment.

4. PURPOSE

To modify the Contract Maximum Amount for State Fiscal Year 2025.

5. MODIFICATIONS

The Contract and all prior amendments thereto, if any, are modified as follows:

- C. The Contract Maximum Amount table on the Contract’s Signature and Cover Page is hereby deleted and replaced with the Current Contract Maximum Amount table shown on the Signature and Cover Page for this Amendment.

6. LIMITS OF EFFECT AND ORDER OF PRECEDENCE

This Amendment is incorporated by reference into the Contract, and the Contract and all prior amendments or other modifications to the Contract, if any, remain in full force and effect except as specifically modified in this Amendment. Except for the Special Provisions contained in the Contract, in the event of any conflict, inconsistency, variance, or contradiction between the provisions of this Amendment and any of the provisions of the Contract or any prior modification to the Contract, the provisions of this Amendment shall in all respects supersede, govern, and control. The provisions of this Amendment shall only supersede, govern, and control over the Special Provisions contained in the Contract to the extent that this Amendment specifically modifies those Special Provisions.

**STATE OF COLORADO CONTRACT MODIFICATION
CONTRACT AMENDMENT #4**

State Agency	Contract Performance Beginning Date	
Department of Health Care Policy and Financing	July 1, 2021	
Contractor	Current Contract Expiration Date	
Hinsdale County	June 30, 2025	
Original Contract Number	Current Contract Maximum Amount	
2021CMIP028	Initial Term	
Amendment Contract Number	State Fiscal Year 2022	\$6,072.29
22-171376A4	Extension Terms	
	State Fiscal Year 2023	\$8,011.30
	State Fiscal Year 2024	\$7,392.10
	State Fiscal Year 2025	\$7,097.62
	Total for all State Fiscal Years	\$20,562.01

THE PARTIES HERETO HAVE EXECUTED THIS AMENDMENT

Each person signing this Amendment represents and warrants that he or she is duly authorized to execute this Amendment and to bind the Party authorizing his or her signature.

CONTRACTOR
Hinsdale County

STATE OF COLORADO
Jared S. Polis, Governor
Department of Health Care Policy and Financing
Kim Bimestefer, Executive Director

Date: _____

Date: _____

STATE CONTROLLER
Robert Jaros, CPA, MBA, JD
Department of Health Care Policy and Financing
Jerrod Cotosman, Controller

Amendment Effective Date: _____

In accordance with §24-30-202, C.R.S., this Amendment is not valid until signed and dated above by the State Controller or an authorized delegate.

1. PARTIES

This Amendment (the “Amendment”) to the Original Contract shown on the Signature and Cover Page for this Amendment (the “Contract”) is entered into by and between the Contractor and the State.

2. TERMINOLOGY

Except as specifically modified by this Amendment, all terms used in this Amendment that are defined in the Contract shall be construed and interpreted in accordance with the Contract

3. AMENDMENT EFFECTIVE DATE AND TERM

A. Amendment Effective Date

This Amendment shall not be valid or enforceable until the Amendment Effective Date shown on the Signature and Cover Page for this Amendment. The State shall not be bound by any provision of this Amendment before that Amendment Effective Date, and shall have no obligation to pay Contractor for any Work performed or expense incurred under this Amendment either before or after of the Amendment term shown in **§3.B** of this Amendment.

B. Amendment Term

The Parties’ respective performances under this Amendment and the changes to the Contract contained herein shall commence on the Amendment Effective Date shown on the Signature and Cover Page for this Amendment.

4. PURPOSE

To modify the Contract Maximum Amount for State Fiscal Year 2025.

5. MODIFICATIONS

The Contract and all prior amendments thereto, if any, are modified as follows:

- C. The Contract Maximum Amount table on the Contract’s Signature and Cover Page is hereby deleted and replaced with the Current Contract Maximum Amount table shown on the Signature and Cover Page for this Amendment.

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This Amendment is incorporated by reference into the Contract, and the Contract and all prior amendments or other modifications to the Contract, if any, remain in full force and effect except as specifically modified in this Amendment. Except for the Special Provisions contained in the Contract, in the event of any conflict, inconsistency, variance, or contradiction between the provisions of this Amendment and any of the provisions of the Contract or any prior modification to the Contract, the provisions of this Amendment shall in all respects supersede, govern, and control. The provisions of this Amendment shall only supersede, govern, and control over the Special Provisions contained in the Contract to the extent that this Amendment specifically modifies those Special Provisions.

STATE OF COLORADO INTERGOVERNMENTAL AGREEMENT

COVER PAGE

State Agency The Colorado Department of Health Care Policy and Financing	Contract Number 2021CMIP026		
Contractor Gunnison County	Contract Performance Beginning Date The later of the Effective Date or July 1, 2020		
Contract Maximum Amount Initial Term State Fiscal Year 2021 \$18,509.67	Initial Contract Expiration Date June 30, 2021		
	Contract Authority Authority to enter into this Contract exists in C.R.S. §25.5-1-101 et. seq. and 10 CCR 2505-10 et. seq.		
Contract Purpose The purpose of this Contract is to create performance-based benchmarks and deliverables for county departments of human/social services to achieve certain performance standards related to County Administration, Medical Assistance Eligibility and cooperation with other Medical Assistance-related entities.			
Exhibits and Order of Precedence The following Exhibits and attachments are included with this Contract: <ol style="list-style-type: none"> 1. Exhibit A – Statement of Work 2. Exhibit B – Rates 3. Exhibit C – Small, Medium and Large County List 4. Exhibit D – Sample Option Letter In the event of a conflict or inconsistency between this Contract and any Exhibit or attachment, such conflict or inconsistency shall be resolved by reference to the documents in the following order of priority: <ol style="list-style-type: none"> 1. Colorado Special Provisions in §0 of the main body of this Contract. 2. The provisions of the other sections of the main body of this Contract. 3. Exhibit A, Statement of Work. 4. Exhibit D, Sample Option Letter. 			
Principal Representatives <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> For the State: Joshua Montoya Department of Healthcare Policy and Financing Policy, Communications & Administration Office 1570 Grant Street Denver, CO 80203 Joshua.montoya@state.co.us </td> <td style="width: 50%; vertical-align: top;"> For Contractor: Joni Reynolds Gunnison County 225 North Pine Street Gunnison, CO 81230 jreynolds@gunnisoncounty.org </td> </tr> </table>		For the State: Joshua Montoya Department of Healthcare Policy and Financing Policy, Communications & Administration Office 1570 Grant Street Denver, CO 80203 Joshua.montoya@state.co.us	For Contractor: Joni Reynolds Gunnison County 225 North Pine Street Gunnison, CO 81230 jreynolds@gunnisoncounty.org
For the State: Joshua Montoya Department of Healthcare Policy and Financing Policy, Communications & Administration Office 1570 Grant Street Denver, CO 80203 Joshua.montoya@state.co.us	For Contractor: Joni Reynolds Gunnison County 225 North Pine Street Gunnison, CO 81230 jreynolds@gunnisoncounty.org		

SIGNATURE PAGE

THE PARTIES HERETO HAVE EXECUTED THIS CONTRACT

Each person signing this Contract represents and warrants that the signer is duly authorized to execute this Contract and to bind the Party authorizing such signature.

<p>CONTRACTOR Gunnison County</p> <p>DocuSigned by: <i>Joni Reynolds</i> 16E71D46CCE9492...</p> <hr/> <p>By: Joni Reynolds 7/10/2020</p> <p>Date: _____</p>	<p>STATE OF COLORADO Jared S. Polis, Governor Health Care Policy and Financing Kim Bimestefer, Executive Director</p> <p>DocuSigned by: <i>KB</i> 0B6A84797EA8493...</p> <hr/> <p>By: Kim Bimestefer, Executive Director 7/10/2020</p> <p>Date: _____</p>
<p>2nd State or Contractor Signature if Needed</p> <hr/> <p>By: _____</p> <p>Date: _____</p>	<p>LEGAL REVIEW Philip J. Weiser, Attorney General</p> <p>By: _____</p> <p>Assistant Attorney General</p> <p>Date: _____</p>
<p>In accordance with §24-30-202, C.R.S., this Contract is not valid until signed and dated below by the State Controller or an authorized delegate.</p> <p>STATE CONTROLLER Robert Jaros, CPA, MBA, JD</p> <p>DocuSigned by: <i>Greg Tanner</i> BBE0F4C030DC45C...</p> <p>By: _____ Health Care Policy and Financing 7/10/2020</p> <p>Effective Date: _____</p>	

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1. PARTIES

This Contract is entered into by and between Contractor named on the Cover Page for this Contract (the “Contractor”), and the STATE OF COLORADO acting by and through the State agency named on the Cover Page for this Contract (the “State”). Contractor and the State agree to the terms and conditions in this Contract.

2. TERM AND EFFECTIVE DATE

A. Effective Date

This Contract shall not be valid or enforceable until the Effective Date. The State shall not be bound by any provision of this Contract before the Effective Date and shall have no obligation to pay Contractor for any Work performed or expense incurred before the Effective Date or after the expiration or sooner termination of this Contract.

B. Initial Term

The Parties’ respective performances under this Contract shall commence on the Contract Performance Beginning Date shown on the Cover Page for this Contract and shall terminate on the Initial Contract Expiration Date shown on the Cover Page for this Contract (the “Initial Term”) unless sooner terminated or further extended in accordance with the terms of this Contract.

C. Extension Terms - State’s Option

The State, at its discretion, shall have the option to extend the performance under this Contract beyond the Initial Term for a period, or for successive periods, of one year or less at the same rates and under the same terms specified in the Contract (each such period an

“Extension Term”). In order to exercise this option, the State shall provide written notice to Contractor in a form substantially equivalent to the Sample Option Letter attached to this Contract. Except as stated in **§2.D**, the total duration of this Contract, including the exercise of any options to extend, shall not exceed five years from its Effective Date absent prior approval from the State Purchasing Director in accordance with the Colorado Procurement Code.

D. Option to Increase or Decrease Statewide Quantity of Service

The Department may increase or decrease the statewide quantity of services described in the Contract based upon the rates established in the Contract. If the Department exercises the option, it will provide written notice to Contractor in a form substantially equivalent to **Exhibit D**. Delivery/performance of services shall continue at the same rates and terms. If exercised, the provisions of the Option Letter shall become part of and be incorporated into the original Contract.

E. End of Term Extension

If this Contract approaches the end of its Initial Term, or any Extension Term then in place, the State, at its discretion, upon written notice to Contractor as provided in **§14**, may unilaterally extend such Initial Term or Extension Term for a period not to exceed two months (an “End of Term Extension”), regardless of whether additional Extension Terms are available or not. The provisions of this Contract in effect when such notice is given shall remain in effect during the End of Term Extension. The End of Term Extension shall automatically terminate upon execution of a replacement contract or modification extending the total term of this Contract.

F. Early Termination in the Public Interest

The State is entering into this Contract to serve the public interest of the State of Colorado as determined by its Governor, General Assembly, or Courts. If this Contract ceases to further the public interest of the State, the State, in its discretion, may terminate this Contract in whole or in part. A determination that this Contract should be terminated in the public interest shall not be equivalent to a State right to terminate for convenience. This subsection shall not apply to a termination of this Contract by the State for breach by Contractor, which shall be governed by **§12.A.i**.

i. Method and Content

The State shall notify Contractor of such termination in accordance with **§14**. The notice shall specify the effective date of the termination and whether it affects all or a portion of this Contract, and shall include, to the extent practicable, the public interest justification for the termination.

ii. Obligations and Rights

Upon receipt of a termination notice for termination in the public interest, Contractor shall be subject to the rights and obligations set forth in **§12.A.i.a**.

iii. Payments

If the State terminates this Contract in the public interest, the State shall pay Contractor an amount equal to the percentage of the total reimbursement payable under this Contract that corresponds to the percentage of Work satisfactorily completed and accepted, as determined by the State, less payments previously made. Additionally, if

this Contract is less than 60% completed, as determined by the State, the State may reimburse Contractor for a portion of actual out-of-pocket expenses, not otherwise reimbursed under this Contract, incurred by Contractor which are directly attributable to the uncompleted portion of Contractor's obligations, provided that the sum of any and all reimbursement shall not exceed the maximum amount payable to Contractor hereunder.

3. DEFINITIONS

The following terms shall be construed and interpreted as follows:

- A. **"Breach of Contract"** means the failure of a Party to perform any of its obligations in accordance with this Contract, in whole or in part or in a timely or satisfactory manner. If Contractor is debarred or suspended under §24-109-105, C.R.S. at any time during the term of this Contract, then such debarment or suspension shall constitute a breach.
- B. **"Business Day"** means any day in which the State is open and conducting business, but shall not include Saturday, Sunday or any day on which the State observes one of the holidays listed in §24-11-101(1), C.R.S.
- C. **"Chief Procurement Officer"** means the individual to whom the Executive Director has delegated his or her authority pursuant to §24-102-202 to procure or supervise the procurement of all supplies and services needed by the State.
- D. **"Contract"** means this agreement, including all attached Exhibits, all documents incorporated by reference, all referenced statutes, rules and cited authorities, and any future modifications thereto.
- E. **"Contract Funds"** means the funds that have been appropriated, designated, encumbered, or otherwise made available for payment by the State under this Contract.
- F. **"CORA"** means the Colorado Open Records Act, §§24-72-200.1, *et. seq.*, C.R.S.
- G. **"End of Term Extension"** means the time period defined in §2.D.
- H. **"Effective Date"** means the date on which this Contract is approved and signed by the Colorado State Controller or designee, as shown on the Signature Page for this Contract. If this Contract is for a Major Information Technology Project, as defined in §24-37.5-102(2.6), C.R.S., then the Effective Date of this Contract shall be the later of the date on which this Contract is approved and signed by the State's Chief Information Officer or authorized delegate or the date on which this Contract is approved and signed by the State Controller or authorized delegate, as shown on the Signature Page for this Contract.
- I. **"Exhibits"** means the exhibits and attachments included with this Contract as shown on the Cover Page for this Contract.
- J. **"Extension Term"** means the time period defined in §2.C.
- K. **"Incident"** means any accidental or deliberate event that results in or constitutes an imminent threat of the unauthorized access, loss, disclosure, modification, disruption, or destruction of any communications or information resources of the State, which are included as part of the Work, as described in §§24-37.5-401 *et. seq.* C.R.S. Incidents include, without limitation (i) successful attempts to gain unauthorized access to a State system or State Information regardless of where such information is located; (ii) unwanted disruption or denial of service; (iii) the unauthorized use of a State system for the processing or storage of data; or (iv)

changes to State system hardware, firmware, or software characteristics without the State's knowledge, instruction, or consent.”

- L. “**Initial Term**” means the time period defined in §2.B.
- M. “**Party**” means the State or Contractor, and “**Parties**” means both the State and Contractor.
- N. “**PCI**” means payment card information including any data related to credit card holders' names, credit card numbers, or the other credit card information as may be protected by state or federal law.
- O. “**PII**” means personally identifiable information including, without limitation, any information maintained by the State about an individual that can be used to distinguish or trace an individual's identity, such as name, social security number, date and place of birth, mother's maiden name, or biometric records; and any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information. PII includes, but is not limited to, all information defined as personally identifiable information in §§24-72-501 and 24-73-101, C.R.S.
- P. “**PHI**” means any protected health information, including, without limitation any information whether oral or recorded in any form or medium: (i) that relates to the past, present or future physical or mental condition of an individual; the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual; and (ii) that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual. PHI includes, but is not limited to, any information defined as Individually Identifiable Health Information by the federal Health Insurance Portability and Accountability Act.
- Q. “**Services**” means the services to be performed by Contractor as set forth in this Contract, and shall include any services to be rendered by Contractor in connection with the Goods.
- R. “**State Confidential Information**” means any and all State Records not subject to disclosure under CORA. State Confidential Information shall include, but is not limited to, PII, PHI, PCI, Tax Information, CJI, and State personnel records not subject to disclosure under CORA. State Confidential Information shall not include information or data concerning individuals that is not deemed confidential but nevertheless belongs to the State, which has been communicated, furnished, or disclosed by the State to Contractor which (i) is subject to disclosure pursuant to CORA; (ii) is already known to Contractor without restrictions at the time of its disclosure to Contractor; (iii) is or subsequently becomes publicly available without breach of any obligation owed by Contractor to the State; (iv) is disclosed to Contractor, without confidentiality obligations, by a third party who has the right to disclose such information; or (v) was independently developed without reliance on any State Confidential Information.
- S. “**State Fiscal Rules**” means that fiscal rules promulgated by the Colorado State Controller pursuant to §24-30-202(13)(a), C.R.S.
- T. “**State Fiscal Year**” means a 12 month period beginning on July 1 of each calendar year and ending on June 30 of the following calendar year. If a single calendar year follows the term, then it means the State Fiscal Year ending in that calendar year.
- U. “**State Records**” means any and all State data, information, and records, regardless of physical form, including, but not limited to, information subject to disclosure under CORA.

- V. **“Subcontractor”** means third-parties, if any, engaged by Contractor to aid in performance of the Work.
- W. **“Work”** means the Goods delivered and Services performed pursuant to this Contract.
- X. **“Work Product”** means the tangible and intangible results of the Work, whether finished or unfinished, including drafts. Work Product includes, but is not limited to, documents, text, software (including source code), research, reports, proposals, specifications, plans, notes, studies, data, images, photographs, negatives, pictures, drawings, designs, models, surveys, maps, materials, ideas, concepts, know-how, and any other results of the Work. “Work Product” does not include any material that was developed prior to the Effective Date that is used, without modification, in the performance of the Work.

Any other term used in this Contract that is defined in an Exhibit shall be construed and interpreted as defined in that Exhibit.

4. **STATEMENT OF WORK**

Contractor shall complete the Work as described in this Contract and in accordance with the provisions of Exhibit A. The State shall have no liability to compensate Contractor for the delivery of any goods or the performance of any services that are not specifically set forth in this Contract.

5. **PAYMENTS TO CONTRACTOR**

A. **Maximum Amount**

Payments to Contractor are limited to the unpaid, obligated balance of the Contract Funds. The State shall not pay Contractor any amount under this Contract that exceeds the Contract Maximum for that State Fiscal Year shown on the Cover Page for this Contract, unless the Contractor earns funding from the Remaining Funds Incentive Pool as described in Exhibit A. In no event will payments to the Contractor exceed more than the Contractor’s maximum local share paid.

B. **Payment Procedures**

i. **Payment**

Payment pursuant to this Contract will be made as earned. Any advance payments allowed under this Contract shall comply with State Fiscal Rules and be made in accordance with the provisions of this Contract. The State shall initiate payments by submitting the necessary information to the Colorado Department of Human Services for payment through the County Financial Management System.

ii. **Payment Disputes**

If Contractor disputes any calculation, determination or amount of any payment, Contractor shall follow the Dispute Resolution process as found in Exhibit A.

iii. **Available Funds-Contingency-Termination**

The State is prohibited by law from making commitments beyond the term of the current State Fiscal Year. Payment to Contractor beyond the current State Fiscal Year is contingent on the appropriation and continuing availability of Contract Funds in any subsequent year (as provided in the Colorado Special Provisions). Payments to be made pursuant to this Contract shall be made only from Contract Funds, and the State’s liability for such payments shall be limited to the amount remaining of such Contract Funds. If State, federal or other funds are not appropriated, or otherwise become

unavailable to fund this Contract, the State may, upon written notice, terminate this Contract, in whole or in part, without incurring further liability. The State shall, however, remain obligated to pay for Services and Goods that are delivered and accepted prior to the effective date of notice of termination, and this termination shall otherwise be treated as if this Contract were terminated in the public interest as described in §2.E.

6. REPORTING - NOTIFICATION

A. Litigation Reporting

If Contractor is served with a pleading or other document in connection with an action before a court or other administrative decision making body, and such pleading or document relates to this Contract or may affect Contractor's ability to perform its obligations under this Contract, Contractor shall, within 10 days after being served, notify the State of such action and deliver copies of such pleading or document to the State's principal representative identified on the Cover Page for this Contract.

7. CONTRACTOR RECORDS

A. Maintenance

Contractor shall maintain a file of all documents, records, communications, notes and other materials relating to the Work (the "Contractor Records"). Contractor Records shall include all documents, records, communications, notes and other materials maintained by Contractor that relate to any Work performed by Subcontractors, and Contractor shall maintain all records related to the Work performed by Subcontractors required to ensure proper performance of that Work. Contractor shall maintain Contractor Records until the last to occur of: (i) the date three years after the date this Contract expires or is terminated, (ii) final payment under this Contract is made, (iii) the resolution of any pending Contract matters, or (iv) if an audit is occurring, or Contractor has received notice that an audit is pending, the date such audit is completed and its findings have been resolved (the "Record Retention Period").

B. Inspection

Contractor shall permit the State to audit, inspect, examine, excerpt, copy and transcribe Contractor Records during the Record Retention Period. Contractor shall make Contractor Records available during normal business hours at Contractor's office or place of business, or at other mutually agreed upon times or locations, upon no fewer than two Business Days' notice from the State, unless the State determines that a shorter period of notice, or no notice, is necessary to protect the interests of the State.

C. Monitoring

The State, in its discretion, may monitor Contractor's performance of its obligations under this Contract using procedures as determined by the State. The State shall monitor Contractor's performance in a manner that does not unduly interfere with Contractor's performance of the Work.

8. CONFIDENTIAL INFORMATION-STATE RECORDS

A. Confidentiality

Contractor shall keep confidential, and cause all Subcontractors to keep confidential, all State Records, unless those State Records are publicly available. Contractor shall not, without prior

written approval of the State, use, publish, copy, disclose to any third party, or permit the use by any third party of any State Records, except as otherwise stated in this Contract, permitted by law or approved in Writing by the State. Contractor shall provide for the security of all State Confidential Information in accordance with all policies promulgated by the Colorado Office of Information Security and all applicable laws, rules, policies, publications, and guidelines. If Contractor or any of its Subcontractors will or may receive the following types of data, Contractor or its Subcontractors shall provide for the security of such data according to the following: **(i)** the most recently promulgated IRS Publication 1075 for all Tax Information and in accordance with the Safeguarding Requirements for Federal Tax Information attached to this Contract as an Exhibit, if applicable, **(ii)** the most recently updated PCI Data Security Standard from the PCI Security Standards Council for all PCI, **(iii)** the most recently issued version of the U.S. Department of Justice, Federal Bureau of Investigation, Criminal Justice Information Services Security Policy for all CJI, and **(iv)** the federal Health Insurance Portability and Accountability Act for all PHI and the HIPAA Business Associate Agreement attached to this Contract, if applicable. Contractor shall immediately forward any request or demand for State Records to the State's principal representative.

B. Other Entity Access and Nondisclosure Agreements

Contractor may provide State Records to its agents, employees, assigns and Subcontractors as necessary to perform the Work, but shall restrict access to State Confidential Information to those agents, employees, assigns and Subcontractors who require access to perform their obligations under this Contract. Contractor shall ensure all such agents, employees, assigns, and Subcontractors sign agreements containing nondisclosure provisions at least as protective as those in this Contract, and that the nondisclosure provisions are in force at all times the agent, employee, assign or Subcontractor has access to any State Confidential Information. Contractor shall provide copies of those signed nondisclosure provisions to the State upon execution of the nondisclosure provisions.

C. Use, Security, and Retention

Contractor shall use, hold and maintain State Confidential Information in compliance with any and all applicable laws and regulations in facilities located within the United States, and shall maintain a secure environment that ensures confidentiality of all State Confidential Information wherever located. Contractor shall provide the State with access, subject to Contractor's reasonable security requirements, for purposes of inspecting and monitoring access and use of State Confidential Information and evaluating security control effectiveness. Upon the expiration or termination of this Contract, Contractor shall return State Records provided to Contractor or destroy such State Records and certify to the State that it has done so, as directed by the State. If Contractor is prevented by law or regulation from returning or destroying State Confidential Information, Contractor warrants it will guarantee the confidentiality of, and cease to use, such State Confidential Information.

D. Data Protection and Handling

Contractor shall ensure that all State Records and Work Product in the possession of Contractor or any Subcontractors are protected and handled in accordance with the requirements of this Contract, including the requirements of any Exhibits hereto, at all times.

E. Safeguarding PII

If Contractor or any of its Subcontractors will or may receive PII under this Contract, Contractor shall provide for the security of such PII, in a manner and form acceptable to the State, including, without limitation, State non-disclosure requirements, use of appropriate technology, security practices, computer access security, data access security, data storage encryption, data transmission encryption, security inspections, and audits. Contractor shall be a "Third-Party Service Provider" as defined in §24-73-103(1)(i), C.R.S. and shall maintain security procedures and practices consistent with §§24-73-101 *et seq.*, C.R.S.

9. CONFLICTS OF INTEREST

A. Actual Conflicts of Interest

Contractor shall not engage in any business or activities, or maintain any relationships that conflict in any way with the full performance of the obligations of Contractor under this Contract. Such a conflict of interest would arise when a Contractor or Subcontractor's employee, officer or agent were to offer or provide any tangible personal benefit to an employee of the State, or any member of his or her immediate family or his or her partner, related to the award of, entry into or management or oversight of this Contract.

B. Apparent Conflicts of Interest

Contractor acknowledges that, with respect to this Contract, even the appearance of a conflict of interest shall be harmful to the State's interests. Absent the State's prior written approval, Contractor shall refrain from any practices, activities or relationships that reasonably appear to be in conflict with the full performance of Contractor's obligations under this Contract.

C. Disclosure to the State

If a conflict or the appearance of a conflict arises, or if Contractor is uncertain whether a conflict or the appearance of a conflict has arisen, Contractor shall submit to the State a disclosure statement setting forth the relevant details for the State's consideration. Failure to promptly submit a disclosure statement or to follow the State's direction in regard to the actual or apparent conflict constitutes a breach of this Contract.

10. INSURANCE

Contractor shall obtain and maintain, and ensure that each Subcontractor shall obtain and maintain, insurance as specified in this section at all times during the term of this Contract. All insurance policies required by this Contract that are not provided through self-insurance shall be issued by insurance companies as approved by the State.

A. Contractor Insurance

The Contractor is a "public entity" within the meaning of the Colorado Governmental Immunity Act, §24-10-101, *et seq.*, C.R.S. (the "GIA") and shall maintain at all times during the term of this Contract such liability insurance, by commercial policy or self-insurance, as is necessary to meet its liabilities under the GIA.

B. Subcontractor Requirements

Contractor shall ensure that each Subcontractor that is a public entity within the meaning of the GIA, maintains at all times during the terms of this Contract, such liability insurance, by commercial policy or self-insurance, as is necessary to meet the Subcontractor's obligations under the GIA. Contractor shall ensure that each Subcontractor that is not a public entity within the meaning of the GIA, maintains at all times during the terms of this Contract all of the following insurance policies:

i. Workers' Compensation

Workers' compensation insurance as required by state statute, and employers' liability insurance covering all Contractor or Subcontractor employees acting within the course and scope of their employment.

ii. General Liability

Commercial general liability insurance covering premises operations, fire damage, independent contractors, products and completed operations, blanket contractual liability, personal injury, and advertising liability with minimum limits as follows:

- a. \$1,000,000 each occurrence;
- b. \$1,000,000 general aggregate;
- c. \$1,000,000 products and completed operations aggregate; and
- d. \$50,000 any one fire.

iii. Automobile Liability

Automobile liability insurance covering any auto (including owned, hired and non-owned autos) with a minimum limit of \$1,000,000 each accident combined single limit.

iv. Protected Information

Liability insurance covering all loss of State Confidential Information, such as PII, PHI, PCI, Tax Information, and CJI, and claims based on alleged violations of privacy rights through improper use or disclosure of protected information with minimum limits as follows:

- a. \$1,000,000 each occurrence; and
- b. \$2,000,000 general aggregate.

v. Professional Liability Insurance

Professional liability insurance covering any damages caused by an error, omission or any negligent act with minimum limits as follows:

- a. \$1,000,000 each occurrence; and
- b. \$1,000,000 general aggregate.

vi. Crime Insurance

Crime insurance including employee dishonesty coverage with minimum limits as follows:

- a. \$1,000,000 each occurrence; and
- b. \$1,000,000 general aggregate.

C. Additional Insured

The State shall be named as additional insured on all commercial general liability policies (leases and construction contracts require additional insured coverage for completed operations) required of Contractor and Subcontractors.

D. Primacy of Coverage

Coverage required of Contractor and each Subcontractor shall be primary over any insurance or self-insurance program carried by Contractor or the State.

E. Cancellation

All commercial insurance policies shall include provisions preventing cancellation or non-renewal, except for cancellation based on non-payment of premiums, without at least 30 days prior notice to Contractor and Contractor shall forward such notice to the State in accordance with §14 within seven days of Contractor's receipt of such notice.

F. Subrogation Waiver

All commercial insurance policies secured or maintained by Contractor or its Subcontractors in relation to this Contract shall include clauses stating that each carrier shall waive all rights of recovery under subrogation or otherwise against Contractor or the State, its agencies, institutions, organizations, officers, agents, employees, and volunteers.

G. Certificates

For each commercial insurance plan provided by Contractor under this Contract, Contractor shall provide to the State certificates evidencing Contractor's insurance coverage required in this Contract within seven Business Days following the Effective Date. Contractor shall provide to the State certificates evidencing Subcontractor insurance coverage required under this Contract within seven Business Days following the Effective Date, except that, if Contractor's subcontract is not in effect as of the Effective Date, Contractor shall provide to the State certificates showing Subcontractor insurance coverage required under this Contract within seven Business Days following Contractor's execution of the subcontract. No later than 15 days before the expiration date of Contractor's or any Subcontractor's coverage, Contractor shall deliver to the State certificates of insurance evidencing renewals of coverage. At any other time during the term of this Contract, upon request by the State, Contractor shall, within seven Business Days following the request by the State, supply to the State evidence satisfactory to the State of compliance with the provisions of this §10.

11. BREACH OF CONTRACT

In the event of a Breach of Contract, the aggrieved Party shall give written notice of breach to the other Party. If the notified Party does not cure the Breach of Contract, at its sole expense, within 30 days after the delivery of written notice, the Party may exercise any of the remedies as described in §12 for that Party. Notwithstanding any provision of this Contract to the contrary, the State, in its discretion, need not provide notice or a cure period and may immediately terminate this Contract in whole or in part or institute any other remedy in this Contract in order to protect the public interest of the State; or if Contractor is debarred or suspended under §24-109-105, C.R.S., the State, in its discretion, need not provide notice or cure period and may terminate this Contract in whole or in part or institute any other remedy in this Contract as of the date that the debarment or suspension takes effect.

12. REMEDIES

A. State's Remedies

If Contractor is in breach under any provision of this Contract and fails to cure such breach, the State, following the notice and cure period set forth in §11, shall have all of the remedies listed in this section in addition to all other remedies set forth in this Contract or at law. The State may exercise any or all of the remedies available to it, in its discretion, concurrently or consecutively.

i. Termination for Breach

In the event of Contractor's uncured breach, the State may terminate this entire Contract or any part of this Contract. Contractor shall continue performance of this Contract to the extent not terminated, if any.

a. Obligations and Rights

To the extent specified in any termination notice, Contractor shall not incur further obligations or render further performance past the effective date of such notice, and shall terminate outstanding orders and subcontracts with third parties. However, Contractor shall complete and deliver to the State all Work not cancelled by the termination notice, and may incur obligations as necessary to do so within this Contract's terms. At the request of the State, Contractor shall assign to the State all of Contractor's rights, title, and interest in and to such terminated orders or subcontracts. Upon termination, Contractor shall take timely, reasonable and necessary action to protect and preserve property in the possession of Contractor but in which the State has an interest. At the State's request, Contractor shall return materials owned by the State in Contractor's possession at the time of any termination. Contractor shall deliver all completed Work Product and all Work Product that was in the process of completion to the State at the State's request.

b. Payments

Notwithstanding anything to the contrary, the State shall only pay Contractor for accepted Work received as of the date of termination. If, after termination by the State, the State agrees that Contractor was not in breach or that Contractor's action or inaction was excusable, such termination shall be treated as a termination in the public interest, and the rights and obligations of the Parties shall be as if this Contract had been terminated in the public interest under §2.E.

c. Damages and Withholding

Notwithstanding any other remedial action by the State, Contractor shall remain liable to the State for any damages sustained by the State in connection with any breach by Contractor, and the State may withhold payment to Contractor for the purpose of mitigating the State's damages until such time as the exact amount of damages due to the State from Contractor is determined. The State may withhold any amount that may be due Contractor as the State deems necessary to protect the State against loss including, without limitation, loss as a result of outstanding liens and excess costs incurred by the State in procuring from third parties replacement Work as cover.

ii. Remedies Not Involving Termination

The State, in its discretion, may exercise one or more of the following additional remedies:

a. Deny Payment

Deny payment for Work not performed, or that due to Contractor's actions or inactions, cannot be performed or if they were performed are reasonably of no value to the state; provided, that any denial of payment shall be equal to the value of the obligations not performed.

b. Intellectual Property

If any Work infringes, or if the State in its sole discretion determines that any Work is likely to infringe, a patent, copyright, trademark, trade secret or other intellectual property right, Contractor shall, as approved by the State (i) secure that right to use such Work for the State and Contractor; (ii) replace the Work with noninfringing Work or modify the Work so that it becomes noninfringing; or, (iii) remove any infringing Work and refund the amount paid for such Work to the State.

B. Contractor's Remedies

If the State is in breach of any provision of this Contract and does not cure such breach, Contractor, following the notice and cure period in §11 and the dispute resolution process in §13 shall have all remedies available at law and equity.

13. NOTICES AND REPRESENTATIVES

Each individual identified as a Principal Representative on the Cover Page for this Contract shall be the principal representative of the designating Party. All notices required or permitted to be given under this Contract shall be in writing, and shall be delivered (A) by hand with receipt required, (B) by certified or registered mail to such Party's principal representative at the address set forth below or (C) as an email with read receipt requested to the principal representative at the email address, if any, set forth on the Cover Page for this Contract. If a Party delivers a notice to another through email and the email is undeliverable, then, unless the Party has been provided with an alternate email contact, the Party delivering the notice shall deliver the notice by hand with receipt required or by certified or registered mail to such Party's principal representative at the address set forth on the Cover Page for this Contract. Either Party may change its principal representative or principal representative contact information, or may designate specific other individuals to receive certain types of notices in addition to or in lieu of a principal representative by notice submitted in accordance with this section without a formal amendment to this Contract.

14. RIGHTS IN WORK PRODUCT AND OTHER INFORMATION

A. Work Product

Contractor assigns to the State and its successors and assigns, the entire right, title, and interest in and to all causes of action, either in law or in equity, for past, present, or future infringement of intellectual property rights related to the Work Product and all works based on, derived from, or incorporating the Work Product. Whether or not Contractor is under contract with the State at the time, Contractor shall execute applications, assignments, and other documents, and shall render all other reasonable assistance requested by the State, to enable the State to secure patents, copyrights, licenses and other intellectual property rights related to the Work Product. To the extent that Work Product would fall under the definition of "works made for hire" under 17 U.S.C.S. §101, the Parties intend the Work Product to be a work made for hire.

i. Copyrights

To the extent that the Work Product (or any portion of the Work Product) would not be considered works made for hire under applicable law, Contractor hereby assigns to the State, the entire right, title, and interest in and to copyrights in all Work Product and all works based upon, derived from, or incorporating the Work Product; all copyright applications, registrations, extensions, or renewals relating to all Work Product and all works based upon, derived from, or incorporating the Work Product; and all moral rights or similar rights with respect to the Work Product throughout the world. To the extent that Contractor cannot make any of the assignments required by this section, Contractor hereby grants to the State a perpetual, irrevocable, royalty-free license to use, modify, copy, publish, display, perform, transfer, distribute, sell, and create derivative works of the Work Product and all works based upon, derived from, or incorporating the Work Product by all means and methods and in any format now known or invented in the future. The State may assign and license its rights under this license.

ii. Patents

In addition, Contractor grants to the State (and to recipients of Work Product distributed by or on behalf of the State) a perpetual, worldwide, no-charge, royalty-free, irrevocable patent license to make, have made, use, distribute, sell, offer for sale, import, transfer, and otherwise utilize, operate, modify and propagate the contents of the Work Product. Such license applies only to those patent claims licensable by Contractor that are necessarily infringed by the Work Product alone, or by the combination of the Work Product with anything else used by the State.

B. Exclusive Property of the State

Except to the extent specifically provided elsewhere in this Contract, any pre-existing State Records, State software, research, reports, studies, photographs, negatives or other documents, drawings, models, materials, data and information shall be the exclusive property of the State (collectively, "State Materials"). Contractor shall not use, willingly allow, cause or permit Work Product or State Materials to be used for any purpose other than the performance of Contractor's obligations in this Contract without the prior written consent of the State. Upon termination of this Contract for any reason, Contractor shall provide all Work Product and State Materials to the State in a form and manner as directed by the State.

C. Exclusive Property of Contractor

Contractor retains the exclusive rights, title, and ownership to any and all pre-existing materials owned or licensed to Contractor including, but not limited to, all pre-existing software, licensed products, associated source code, machine code, text images, audio and/or video, and third-party materials, delivered by Contractor under the Contract, whether incorporated in a Deliverable or necessary to use a Deliverable (collectively, "Contractor Property"). Contractor Property shall be licensed to the State as set forth in this Contract or a State approved license agreement: **(i)** entered into as exhibits to this Contract; **(ii)** obtained by the State from the applicable third-party vendor; or **(iii)** in the case of open source software, the license terms set forth in the applicable open source license agreement.

15. GENERAL PROVISIONS

A. Assignment

Contractor's rights and obligations under this Contract are personal and may not be transferred or assigned without the prior, written consent of the State. Any attempt at

assignment or transfer without such consent shall be void. Any assignment or transfer of Contractor's rights and obligations approved by the State shall be subject to the provisions of this Contract.

B. Subcontracts

Contractor shall not enter into any subcontract in connection with its obligations under this Contract without the prior, written approval of the State. Contractor shall submit to the State a copy of each such subcontract upon request by the State. All subcontracts entered into by Contractor in connection with this Contract shall comply with all applicable federal and state laws and regulations, shall provide that they are governed by the laws of the State of Colorado, and shall be subject to all provisions of this Contract.

C. Binding Effect

Except as otherwise provided in §17.A, all provisions of this Contract, including the benefits and burdens, shall extend to and be binding upon the Parties' respective successors and assigns.

D. Authority

Each Party represents and warrants to the other that the execution and delivery of this Contract and the performance of such Party's obligations have been duly authorized.

E. Captions and References

The captions and headings in this Contract are for convenience of reference only, and shall not be used to interpret, define, or limit its provisions. All references in this Contract to sections (whether spelled out or using the § symbol), subsections, exhibits or other attachments, are references to sections, subsections, exhibits or other attachments contained herein or incorporated as a part hereof, unless otherwise noted.

F. Counterparts

This Contract may be executed in multiple, identical, original counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

G. Entire Understanding

This Contract represents the complete integration of all understandings between the Parties related to the Work, and all prior representations and understandings related to the Work, oral or written, are merged into this Contract. Prior or contemporaneous additions, deletions, or other changes to this Contract shall not have any force or effect whatsoever, unless embodied herein.

H. Digital Signatures

If any signatory signs this agreement using a digital signature in accordance with the Colorado State Controller Contract, Grant and Purchase Order Policies regarding the use of digital signatures issued under the State Fiscal Rules, then any agreement or consent to use digital signatures within the electronic system through which that signatory signed shall be incorporated into this Contract by reference.

I. Modification

Except as otherwise provided in this Contract, any modification to this Contract shall only be effective if agreed to in a formal amendment to this Contract, properly executed and approved

in accordance with applicable Colorado State law and State Fiscal Rules. Modifications permitted under this Contract, other than contract amendments, shall conform to the policies issued by the Colorado State Controller.

J. Statutes, Regulations, Fiscal Rules, and Other Authority.

Any reference in this Contract to a statute, regulation, State Fiscal Rule, fiscal policy or other authority shall be interpreted to refer to such authority then current, as may have been changed or amended since the Effective Date of this Contract.

K. Severability

The invalidity or unenforceability of any provision of this Contract shall not affect the validity or enforceability of any other provision of this Contract, which shall remain in full force and effect, provided that the Parties can continue to perform their obligations under this Contract in accordance with the intent of this Contract.

L. Survival of Certain Contract Terms

Any provision of this Contract that imposes an obligation on a Party after termination or expiration of the Contract shall survive the termination or expiration of this Contract and shall be enforceable by the other Party.

M. Taxes

The State is exempt from federal excise taxes under I.R.C. Chapter 32 (26 U.S.C., Subtitle D, Ch. 32) (Federal Excise Tax Exemption Certificate of Registry No. 84-730123K) and from State and local government sales and use taxes under §§39-26-704(1), *et seq.*, C.R.S. (Colorado Sales Tax Exemption Identification Number 98-02565). The State shall not be liable for the payment of any excise, sales, or use taxes, regardless of whether any political subdivision of the state imposes such taxes on Contractor. Contractor shall be solely responsible for any exemptions from the collection of excise, sales or use taxes that Contractor may wish to have in place in connection with this Contract.

N. Third Party Beneficiaries

Except for the Parties' respective successors and assigns described in §17.A, this Contract does not and is not intended to confer any rights or remedies upon any person or entity other than the Parties. Enforcement of this Contract and all rights and obligations hereunder are reserved solely to the Parties. Any services or benefits which third parties receive as a result of this Contract are incidental to this Contract, and do not create any rights for such third parties.

O. Waiver

A Party's failure or delay in exercising any right, power, or privilege under this Contract, whether explicit or by lack of enforcement, shall not operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege preclude any other or further exercise of such right, power, or privilege.

P. CORA Disclosure

To the extent not prohibited by federal law, this Contract and the performance measures and standards required under §24-106-107, C.R.S., if any, are subject to public release through the CORA.

Q. Standard and Manner of Performance

Contractor shall perform its obligations under this Contract in accordance with the highest standards of care, skill and diligence in Contractor’s industry, trade, or profession.

R. Licenses, Permits, and Other Authorizations.

Contractor shall secure, prior to the Effective Date, and maintain at all times during the term of this Contract, at its sole expense, all licenses, certifications, permits, and other authorizations required to perform its obligations under this Contract, and shall ensure that all employees, agents and Subcontractors secure and maintain at all times during the term of their employment, agency or subcontract, all license, certifications, permits and other authorizations required to perform their obligations in relation to this Contract.

S. Indemnification

i. General Indemnification

Contractor shall indemnify, save, and hold harmless the State, its employees, agents and assignees (the “Indemnified Parties”), against any and all costs, expenses, claims, damages, liabilities, court awards and other amounts (including attorneys’ fees and related costs) incurred by any of the Indemnified Parties in relation to any act or omission by Contractor, or its employees, agents, Subcontractors, or assignees in connection with this Contract.

ii. Confidential Information Indemnification

Disclosure or use of State Confidential Information by Contractor in violation of §8 may be cause for legal action by third parties against Contractor, the State, or their respective agents. Contractor shall indemnify, save, and hold harmless the Indemnified Parties, against any and all claims, damages, liabilities, losses, costs, expenses (including attorneys’ fees and costs) incurred by the State in relation to any act or omission by Contractor, or its employees, agents, assigns, or Subcontractors in violation of §8.

iii. Intellectual Property Indemnification

Contractor shall indemnify, save, and hold harmless the Indemnified Parties, against any and all costs, expenses, claims, damages, liabilities, and other amounts (including attorneys’ fees and costs) incurred by the Indemnified Parties in relation to any claim that any Work infringes a patent, copyright, trademark, trade secret, or any other intellectual property right.

18. ADDITIONAL GENERAL PROVISIONS

A. Compliance with Applicable Law

The Contractor shall at all times during the execution of this Contract strictly adhere to, and comply with, all applicable federal and state laws, and their implementing regulations, as they currently exist and may hereafter be amended, which are incorporated herein by this reference as terms and conditions of this Contract. The Contractor shall also require compliance with these statutes and regulations in subcontracts and subgrants permitted under this contract. The federal laws and regulations include:

Age Discrimination Act of 1975, as amended	42 U.S.C. 6101, et seq.
Age Discrimination in Employment Act of 1967	29 U.S.C. 621-634

Americans with Disabilities Act of 1990 (ADA)	42 U.S.C. 12101, et seq.
Clean Air Act	42 U.S.C. 7401, et seq.
Equal Employment Opportunity	E.O. 11246, as amended by E.O. 11375, amending E.O. 11246 and as supplemented by 41 C.F.R. Part 60
Equal Pay Act of 1963	29 U.S.C. 206(d)
Federal Water Pollution Control Act, as amended	33 U.S.C. 1251, et seq.
Immigration Reform and Control Act of 1986	8 U.S.C. 1324b
Section 504 of the Rehabilitation Act of 1973, as amended	29 U.S.C. 794
Title VI of the Civil Rights Act of 1964, as amended	42 U.S.C. 2000d, et seq.
Title VII of the Civil Rights Act of 1964	42 U.S.C. 2000e
Title IX of the Education Amendments of 1972, as amended	20 U.S.C. 1681

State laws include:

Civil Rights Division	Section 24-34-301, CRS, <i>et seq.</i>
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The Contractor also shall comply with any and all laws and regulations prohibiting discrimination in the specific program(s) which is/are the subject of this Contract. In consideration of and for the purpose of obtaining any and all federal and/or state financial assistance, the Contractor makes the following assurances, upon which the State relies.

- i. The Contractor will not discriminate against any person on the basis of race, color, national origin, age, sex, religion or handicap, including Acquired Immune Deficiency Syndrome (AIDS) or AIDS-related conditions, in performance of Work under this Contract.
- ii. At all times during the performance of this Contract, 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.

The Contractor shall take all necessary affirmative steps, as required by 45 C.F.R. 92.36(e), Colorado Executive Order and Procurement Rules, to assure that small and

minority businesses and women's business enterprises are used, when possible, as sources of supplies, equipment, construction, and services purchased under this Contract.

B. Federal Audit Provisions

Office of Management and Budget (OMB) Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations, defines audit requirements under the Single Audit Act of 1996 (Public Law 104-156). All state and local governments and non-profit organizations expending \$500,000.00 or more from all sources (direct or from pass-through entities) are required to comply with the provisions of Circular No. A-133. The Circular also requires pass-through entities to monitor the activities of subrecipients and ensure that subrecipients meet the audit requirements. To identify its pass-through responsibilities, the State of Colorado requires all subrecipients to notify the State when expected or actual expenditures of federal assistance from all sources equal or exceed \$500,000.00.

C. Debarment and Suspension

- i. If this is a covered transaction or the Contract amount exceeds \$100,000.00, the Contractor certifies to the best of its knowledge and belief that it and its principals and Subcontractors are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency.
- ii. This certification is a material representation of fact upon which reliance was placed when the State determined to enter into this transaction. If it is later determined that the Contractor knowingly rendered an erroneous certification, in addition to other remedies available at law or by contract, the State may terminate this Contract for default.
- iii. The Contractor shall provide immediate written notice to the State if it has been debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded by any Federal department or agency.
- iv. The terms "covered transaction," "debarment," "suspension," "ineligible," "lower tier covered transaction," "principal," and "voluntarily excluded," as used in this paragraph, have the meanings set out in 2 C.F.R. Parts 180 and 376.
- v. The Contractor agrees that it will include this certification in all lower tier covered transactions and subcontracts that exceed \$100,000.00.

D. Force Majeure

Neither the Contractor nor the State shall be liable to the other for any delay in, or failure of performance of, any covenant or promise contained in this Contract, nor shall any delay or failure constitute default or give rise to any liability for damages if, and only to the extent that, such delay or failure is caused by "force majeure." As used in this Contract, "force majeure" means acts of God; acts of the public enemy; acts of the state and any governmental entity in its sovereign or contractual capacity; fires; floods; epidemics; quarantine restrictions; strikes or other labor disputes; freight embargoes; or unusually severe weather.

E. Disputes

Except as herein specifically provided otherwise, disputes concerning the performance of this Contract shall follow the established process of Dispute Resolution as in Exhibit A..

F. Lobbying

Contractor certifies, to the best of his or her knowledge and belief, that:

- i. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative Contract, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative Contract.
- ii. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an office or employee of any agency, a Member of Congress, an office or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative Contract, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- iii. The undersigned shall require that the language of this certification be included in the award documents for all sub awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative Contracts) and that all subrecipients shall certify and disclose accordingly.
- iv. This certification is a material representation of fact upon which reliance was placed when the transaction was made or entered into. Submission of the certification is a requisite for making or entering into transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000.00 and not more than \$100,000.00 for each such failure.

19. COLORADO SPECIAL PROVISIONS (COLORADO FISCAL RULE 3-3)

These Special Provisions apply to all contracts except where noted in italics.

A. STATUTORY APPROVAL. §24-30-202(1), C.R.S.

This Contract shall not be valid until it has been approved by the Colorado State Controller or designee. If this Contract is for a Major Information Technology Project, as defined in §24-37.5-102(2.6), then this Contract shall not be valid until it has been approved by the State's Chief Information Officer or designee.

B. FUND AVAILABILITY. §24-30-202(5.5), C.R.S.

Financial obligations of the State payable after the current State Fiscal Year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available.

C. GOVERNMENTAL IMMUNITY.

Liability for claims for injuries to persons or property arising from the negligence of the State, its departments, boards, commissions committees, bureaus, offices, employees and officials shall be controlled and limited by the provisions of the Colorado Governmental Immunity Act, §24-10-101, et seq., C.R.S.; the Federal Tort Claims Act, 28 U.S.C. Pt. VI, Ch. 171 and 28 U.S.C. 1346(b), and the State's risk management statutes, §§24-30-1501, et seq. C.R.S. No term or condition of this Contract shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protections, or other provisions, contained in these statutes.

D. 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.

E. 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.

F. PROHIBITED TERMS.

Any term included in this Contract that requires the State to indemnify or hold Contractor harmless; requires the State to agree to binding arbitration; limits Contractor's liability for damages resulting from death, bodily injury, or damage to tangible property; or that conflicts with this provision in any way shall be void ab initio. Nothing in this Contract shall be construed as a waiver of any provision of §24-106-109 C.R.S.

G. 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.

H. 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.

EXHIBIT A, STATEMENT OF WORK

1. TERMINOLOGY

- 1.1. The following list is provided to assist the reader in understanding acronyms, abbreviations and terminology used throughout this document.
 - 1.1.1. Applicant – An individual for whom the Contractor is performing a Determination.
 - 1.1.2. Backlogged Determination – Any Untimely Determination that was not completed by the timeliness requirements as set in Section 1.1.32.
 - 1.1.3. Backlogged Redetermination – Any Untimely Redetermination that was not completed by the timeliness requirements as set in Section 1.1.33.
 - 1.1.4. Child Health Plan *Plus* (CHP+) – public low-cost health insurance for certain children and pregnant women.
 - 1.1.5. COGNOS/Decision Support System 01 (DSS01) – the Department’s data reporting systems that use information from the Colorado Benefits Management System (CBMS).
 - 1.1.6. Colorado Benefits Management System (CBMS) – the State’s eligibility determination system.
 - 1.1.7. Colorado Department of Human Services (CDHS) – The Colorado Department of Human Services connects Coloradans to assistance, resources and support for living independently in the state. CDHS is the state agency responsible for the administration of the Supplemental Nutrition Assistance Program.
 - 1.1.8. Colorado Information Security Policies (CISP) - Colorado Information Security Policies promulgated by the Chief Information Security Officer in the Governor’s Office of Information Technology pursuant to §§24-37.5-401, *et seq.*, C.R.S.
 - 1.1.9. Colorado interChange (interChange) – the State’s claims payment system and related subsystems that utilize eligibility information from CBMS to pay providers for medical and/or other claims. The system and related subsystems also collects and analyzes data related to those payments.
 - 1.1.10. County Administration website – the Department’s public-facing website where contract documentation is kept for the County Incentives Program (<http://www.colorado.gov/hcpf/county-admin>).
 - 1.1.11. County Financial Management System (CFMS) – the accounting system utilized by the Contractor to record expenditures against county administration funding for Colorado’s Medical Assistance Program. The system is also used to issue Performance Incentive Payments to eligible Contractors.
 - 1.1.12. County Incentives Program – program that provides specific funding to county departments of human/social services for meeting Medicaid-related Performance Incentive Standards in their counties. Also referenced as Performance Incentive Standard Program throughout this Agreement.
 - 1.1.13. Determination – The act of using CBMS to determine if an Applicant is eligible for the Colorado Medical Assistance Program based on information submitted on a new application, a redetermination or a change in member circumstance.

- 1.1.14. Disenroll or Disenrollment – The act of processing a change in circumstance that affects a member’s eligibility and makes them ineligible for coverage within Health First Colorado or Child Health Plan *Plus*.
- 1.1.15. Governor’s Office of Information Technology (OIT) – The office created by and described in §§24-37.5.101, *et seq.* C.R.S. OIT is the Information Technology Service Provider for Consolidated State Agencies.
- 1.1.16. HCPF Memo Series - The Department’s policy, operational and informational communications that are utilized to provide contract clarifications, provide data and operational guidance and share information pertaining to the County Incentives Program.
- 1.1.17. Health First Colorado – the member-facing name for Colorado's Medical Assistance Program, which includes all programs that use the Modified Adjusted Gross Income (MAGI) methodology.
- 1.1.18. Home and Community-Based Services (HCBS) - HCBS waiver programs provide additional benefits and services to eligible populations in addition to the standard benefit package offered to all members.
- 1.1.19. Information Technology Service Provider (ITSP) – A Service Provider that provides information technology services to the Contractor. The ITSP may be an internal department, a third-party vendor or OIT.
- 1.1.20. Learning Management System (LMS) – the system utilized by the Health Care and Economic Security Staff Development Center to track course registration, completions and other training-related documentation for Medical Assistance training.
- 1.1.21. Long Term Care (LTC) - Long-Term Care is a Medical Assistance program that provides nursing-home care, home-health care, personal or adult day care for individuals aged at least 65 years or with a chronic or disabling condition.
- 1.1.22. Long Term Services and Supports (LTSS) – for the purposes of this Agreement, LTSS refers to determinations and redeterminations made for LTC, HCBS and PACE.
- 1.1.23. Member – An individual who is eligible for the Colorado Medical Assistance Program. Also known as a client.
- 1.1.24. Program for the All-Inclusive Care for the Elderly (PACE) – Program provides comprehensive medical and social support services to certain frail individuals 55 years of age and over. The goal of PACE is to keep individuals in their homes and communities through comprehensive care coordination.
- 1.1.25. Reporting Period – The period of time for each performance standard used to measure whether the Contractor met that standard.
 - 1.1.25.1. The First Reporting Period for a SFY shall begin on July 1 of that SFY and end on December 31 of that SFY.
 - 1.1.25.2. The Second Reporting Period for a SFY shall begin on January 1 of that SFY and end on June 30 of that SFY.
- 1.1.26. Redetermination – A Determination as defined under 10 C.C.R. 2505-8.100.3.P.
- 1.1.27. State Fiscal Year (SFY) – The period beginning July 1 of each calendar year and ending on June 30 of the following calendar year. Also referred to as fiscal year in this Exhibit.

- 1.1.28. Status Report – a communication to the Contractor that details which Performance Incentive Standards were met for each Reporting Period.
- 1.1.29. Timely Determination – Any Determination that is completed within the timeliness requirements set forth in 10 C.C.R. 2505-8.100.3.D.
- 1.1.30. Timely Disenrollment – Processing a change in a member’s circumstance and making a determination within fifteen (15) calendar days.
- 1.1.31. Timely Redetermination – Any Redetermination that is completed by the last day of the month prior to the month in which the member’s new annual enrollment period begins.
- 1.1.32. Untimely Determination – Any Determination that is not completed within the timeliness requirements set forth in 10 C.C.R. 2505-8.100.3.D.
- 1.1.33. Untimely Redetermination – Any Redetermination that is not completed by the last day of the month prior to the month in which the member’s new annual enrollment period begins. This is based on the CBMS RRR Due Date.

2. COUNTY DETERMINATIONS

- 2.1. The Contractor shall perform all Medicaid eligibility-related work within the Contractor’s county, required under C.R.S. §25.5-1-101 *et seq.* The Department and the Contractor share the costs of this work performed by the Contractor as defined in those statutes and this Contract shall not impact the allocated amount of that cost sharing.

3. SYSTEMS USED TO DETERMINE COMPLIANCE WITH PERFORMANCE INCENTIVES STANDARDS

- 3.1. Systems Utilized to Determine Compliance
 - 3.1.1. To determine whether the Contractor met any or all the Performance Incentives Standards when completing determinations and redeterminations within the Contractor’s county, the Department will utilize the COGNOS/DSS01 systems to pull data tracking and reports that track the Contractor’s compliance with certain Performance Incentive Standards.
 - 3.1.2. To determine whether the Contractor met any or all the Performance Incentives Standards when working with Medicaid populations within the Contractor’s county, the Department may utilize data from the Colorado interChange system.
 - 3.1.3. The above list of systems is not all-inclusive and the Department will, at its discretion, utilize additional data and reports from the COGNOS/DSS01, interChange, and/or other systems to determine whether the Contractor met any or all the Performance Incentives Standards.
 - 3.1.4. The date the data or reports will be pulled from the COGNOS/DSS01, interChange, and/or other systems will be defined in each applicable Performance Incentive Standard.
 - 3.1.5. The Contractor should utilize policy, operational and informational guidance provided in this Exhibit and through the HCPF Memo Series for each Performance Incentives Standard to assist with implementing the Performance Incentives Standard and pulling applicable data and reports to determine the Contractor’s compliance with any or all the Performance Incentives Standards.
- 3.2. Communications Utilized to Determine Compliance

- 3.2.1. To fulfill the requirements in Exhibit A Statement of Work and earn a Performance Incentive Payment, the Contractor shall utilize and comply with guidance issued through the HCPF Memo Series.
- 3.2.2. The Contractor will utilize the HCPF Memo Series to find any forms, templates, program contacts or additional information needed to operationalize the Incentives Performance Standard Program referenced throughout this Agreement.
- 3.2.3. If additional guidance or contract clarification is needed, the Department may release additional guidance to the Contractor through the HCPF Memo Series.

4. PERFORMANCE INCENTIVES STANDARD PROGRAM

- 4.1. The Contractor may earn Performance Incentive Payments to reimburse it for a portion of its cost sharing as described in Section 2.
- 4.2. Eligibility Performance Incentive Standard
 - 4.2.1. The Contractor may earn an Eligibility Performance Incentive Payment for each Reporting Period in which the Contractor meets at least three (3) out of the four (4) following benchmarks: Timeliness of Determinations and Redeterminations, Timeliness of LTSS Determinations and Redeterminations, Backlogged Determinations and Redeterminations and Timeliness of Case Maintenance and Disenrollment as found in section 4.2.
 - 4.2.1.1. Timeliness of Determinations and Redeterminations
 - 4.2.1.1.1. The Contractor shall complete at least ninety-five percent (95%) of all Determinations and Redeterminations as Timely Determinations and Timely Redeterminations.
 - 4.2.1.1.2. The Department will total all Timely Determinations and Timely Redeterminations the Contractor completed within the Reporting Period and divide that by the total number of Determinations and Redeterminations the Contractor completed during that Reporting Period to determine the timeliness percent. The Department will round these calculated percentages to two (2) decimal places.
 - 4.2.1.1.3. Determining Compliance with the Timeliness of Determinations and Redeterminations
 - 4.2.1.1.3.1. The Department will utilize the MA County Incentives Timeliness Report – Summary and MA County Incentives Timeliness Report – Detail to determine compliance with timeliness benchmark of the Eligibility Timeliness and Backlog Performance Incentive Standard.
 - 4.2.1.1.3.2. The MA County Incentives Timeliness Report – Summary and MA County Incentives Timeliness Report – Detail will be pulled the second Monday after the end of each Reporting Period to determine the Contractor’s performance over the entire six-month Reporting Period.
 - 4.2.1.2. Backlogged Determinations and Redeterminations
 - 4.2.1.2.1. The Contractor’s Backlogged Determinations average and Backlogged Redeterminations average at the end of each Reporting Period shall be within the limits described in the following table:
 - 4.2.1.2.2. County Backlog Table

	County Size	Limit
New Applications		
	Large	≤ 75
	Medium	≤ 10
	Small	≤ 3
Redeterminations		
	Large	≤ 280
	Medium	≤ 28
	Small	≤ 10

- 4.2.1.2.3. To determine the Backlogged Determinations average, the Department will total the Backlogged Determinations of each month of the Reporting Period and divide by the number of months in the Reporting Period.
- 4.2.1.2.3.1. The MA County Incentives Backlog Report – Summary and MA County Incentives Backlog Report - Detail will be used to determine the Contractor’s amount of Backlogged Determinations for each month of each Reporting Period.
- 4.2.1.2.3.2. The MA County Incentives Backlog Report – Summary and MA County Incentives Backlog Report – Detail will be pulled on the second working day of each month.
- 4.2.1.2.4. To determine the Backlogged Redeterminations average, the Department will total the Backlogged Redeterminations of each month of the Reporting Period and divide by the number of months in the Reporting Period.
- 4.2.1.2.4.1. The MA County Incentives Backlog Report – Summary and MA County Incentives Backlog Report - Detail will be used to determine the Contractor’s amount of Backlogged Redeterminations for each month of each Reporting Period.
- 4.2.1.2.4.2. The MA County Incentives Backlog Report – Summary and MA County Incentives Backlog Report – Detail will be pulled on the second working day of each month.
- 4.2.1.2.4.3. The Department will round both the Backlogged Determinations average and Backlogged Redeterminations average to the nearest whole number.
- 4.2.1.2.5. When a Determination or Redetermination is Considered Backlogged
- 4.2.1.2.5.1. A Determination or Redetermination will be considered backlogged for the First Reporting Period if the due date for the Determination or Redetermination is on or before December 31 and the Determination or Redetermination was not completed on or before the due date.
- 4.2.1.2.5.2. A Determination or Redetermination will be considered backlogged for the Second Reporting Period if the due date for the Determination or Redetermination

is on or before June 30 and the Determination or Redetermination was not completed on or before the due date.

4.2.1.3. Timeliness of LTSS Determinations and Redeterminations

4.2.1.3.1. The Contractor shall complete at least ninety-five percent (95%) of all LTC, HCBS, and PACE Determinations and Redeterminations as Timely Determinations and Timely Redeterminations.

4.2.1.3.1.1. The Department will total all Timely Determinations and Timely Redeterminations for LTC, HCBS, and PACE the Contractor completed within the Reporting Period and divide that by the total number of LTC, HCBS, and PACE Determinations and Redeterminations the Contractor completed during that Reporting Period to determine the timeliness percent. The Department will round these calculated percentages to two (2) decimal places.

4.2.1.3.1.2. Determining Compliance with the Timeliness of LTSS Determinations and Redeterminations

4.2.1.3.1.2.1. The Department will utilize the MA County Incentives LTSS Timeliness Report – Summary and MA County Incentives LTSS Timeliness Report – Detail to determine compliance with the timeliness benchmarks of the LTSS Performance Incentive Standard.

4.2.1.3.1.2.2. The MA County Incentives LTSS Timeliness Report – Summary and MA County Incentives LTSS Timeliness Report – Detail will be pulled the second Monday after the end of each Reporting Period.

4.2.1.4. Timeliness of Case Maintenance and Disenrollment

4.2.1.4.1. The Contractor shall process changes in a member’s circumstance within fifteen (15) calendar days and shall complete eighty-five percent (85%) of the Contractor’s disenrollments within fifteen (15) calendar days.

4.2.1.4.1.1. Processing and Timeframes for a Member’s Change in Circumstances

4.2.1.4.1.1.1. The Contractor shall process all member and partner agency-reported change in circumstances within fifteen (15) calendar days.

4.2.1.4.1.1.2. The fifteen (15) calendar day clock begins on the date the member’s change in circumstance is reported to the Contractor and ends on the date the eligibility determination based on the change is authorized in CBMS.

4.2.1.4.1.1.3. The fifteen (15) calendar day benchmark applies to changes reported by a member, by a partner agency such as the Single Entry Point or Community Centered Board or external agencies such as nursing facilities.

4.2.1.4.1.1.4. The Contractor shall not pre-screen changes in circumstances to determine if the change results in a disenrollment. The Contractor shall process the change in circumstance by entering the information into CBMS within fifteen (15) calendar days.

4.2.1.4.1.1.5. The Contractor shall follow existing policy and operational guidance for entering information relating to a change in circumstances into CBMS.

- 4.2.1.4.1.1.5.1. The calculation for Timely Disenrollments is based on data entry into CBMS. The Contractor shall ensure that information is correctly entered into CBMS, including the date the change in circumstance was reported, to ensure the Timely Disenrollment calculation is accurate.
- 4.2.1.4.1.2. Timely Disenrollments
 - 4.2.1.4.1.2.1. The Contractor will disenroll all members where a change in circumstance has resulted in ineligibility within fifteen (15) calendar days.
 - 4.2.1.4.1.3. Determining Compliance for Timely Disenrollments
 - 4.2.1.4.1.3.1. The Department will utilize the MA Disenrollment Processing Times Report to determine the Contractor's compliance with the Timely Disenrollment percentage.
 - 4.2.1.4.1.3.2. The MA Disenrollment Processing Times Report will be pulled the second Monday of the first month after the end of each Reporting Period.
 - 4.2.1.4.1.3.3. To determine the Contractor's percentage of timely disenrollments, the Department will take the total number of timely disenrollments over each Reporting Period and divide that by the total number of disenrollments completed. The Department will round the number to two decimal places.
- 4.2.2. Small County and Sample Size Exceptions
 - 4.2.2.1.1. If the Contractor processes a total of two-hundred and forty (240) or fewer Determinations and two-hundred and forty (240) or fewer Redeterminations per month, the Contractor shall be deemed to have met the timeliness percentage of the Eligibility Performance Incentive Standard so long as they had eighteen (18) or fewer Untimely Determinations and Untimely Redeterminations during that Reporting Period.
 - 4.2.2.1.2. If the Contractor processes a total of ten (10) or fewer LTSS Determinations and twenty (20) or fewer LTSS Redeterminations per Reporting Period, the Contractor shall be deemed to have met the LTSS timeliness percentage benchmark for the Eligibility Performance Incentive Standard so long as they had six (6) or fewer Untimely LTSS Determinations and Untimely LTSS Redeterminations during that Reporting Period.
 - 4.2.2.1.3. If the Contractor processes a total of eight (8) or fewer disenrollments during any given month, the Contractor shall be deemed to have met the Timely Disenrollment percentage benchmark for the Eligibility Performance Incentive Standard so long as they had at least sixty percent (60%) of disenrollments as Timely Disenrollments.
 - 4.2.2.1.4. There are no Small County or Sample Size Exceptions for backlogged Determinations and Redeterminations.
- 4.2.3. Exemptions for Unusual Circumstances
 - 4.2.3.1. The Contractor may request an exemption for unusual circumstances for failure to meet the Timeliness of Determinations and Redeterminations benchmark as described in section 4.2.1.1, failure to meet Backlogged Determinations and Redeterminations benchmark as described in section 4.2.1.2 or failure to meet the Timeliness of LTSS Determinations and Redeterminations benchmark as described in section 4.2.1.3.

- 4.2.3.1.1. The Contractor is not eligible to request an exemption for unusual circumstances for failure to meet the Timeliness of Case Maintenance and Disenrollment benchmark as described in section 4.2.1.4.
- 4.2.3.2. The exemption process for unusual circumstances is described in section 6, Exemptions.
- 4.2.4. BENCHMARK: Three (3) out of the following four (4): 95% timeliness average over each Reporting Period for determinations and redeterminations as described in section 4.2.1.1; backlogged determination and redetermination averages below limit based on county size over each Reporting Period as described in section 4.2.1.2.; 95% timeliness average over each Reporting Period for LTSS determinations and redeterminations as described in section 4.2.1.3.; eighty-five percent (85%) of disenrollments completed within fifteen (15) calendar days as described in section 4.2.1.4.
- 4.3. Exceptional Eligibility Performance Incentive Standard
 - 4.3.1. The Contractor may earn an Exceptional Eligibility Performance Incentive Payment for each Reporting Period in which the Contractor meets all four (4) of following benchmarks: Timeliness of Determinations and Redeterminations, Timeliness of LTSS Determinations and Redeterminations, Backlogged Determinations and Redeterminations and Timeliness of Case Maintenance and Disenrollment as found in section 4.2.
 - 4.3.2. BENCHMARK: Four (4) out of the following four (4): 95.00% timeliness average over each Reporting Period for determinations and redeterminations as described in section 4.2.1.1; backlogged determination and redetermination averages below limit based on county size over each Reporting Period as described in section 4.2.1.2.; 95.00% timeliness average over each Reporting Period for LTSS determinations and redeterminations as described in section 4.2.1.3.; eighty-five percent (85.00%) of disenrollments completed within fifteen (15) calendar days as described in section 4.2.1.4.
- 4.4. Training and Quality Performance Incentive Standard
 - 4.4.1. The Contractor may earn the Training and Quality Performance Incentive Payment for each Reporting Period if at least seventy five percent (75%) of Contractor CBMS users with the security profile to update and authorize Medical Assistance cases complete the required number of training hours as described in section 4.4 and attend one hundred percent (100%) of the scheduled Quarterly Quality Check Ins during the fiscal year. The Contractor's staff that are subject to the Training requirement is described in section 4.4.1.1.
 - 4.4.1.1. Number of Training Hours and Staff Subject to Training Hours Requirement
 - 4.4.1.1.1. The Contractor's CBMS users shall be responsible for six (6) hours of training in the contractual period if the Contractor's staff has the security profile to update and authorize Medical Assistance cases as described in section 4.4.1.2.
 - 4.4.1.1.2. Contractor CBMS users outside of each county's human/social services agency that are granted security profiles to update and authorize Medical Assistance cases are also subject to the six (6) hours of training requirements, including related requirements mentioned in section 4.4.
 - 4.4.1.1.3. Contractor CBMS users with security profile to update and authorize Medical Assistance cases are only responsible to complete the approved six (6) hours of trainings provided by the Department and SDC for the Contractor of their primary employment. If the Contractor's staff is secondarily employed by another county,

then that staff shall not be responsible to complete the training requirement for the secondary employment.

4.4.1.2. Approved and Allowable Trainings

4.4.1.2.1. The six (6) hours of training shall be completed from the following Approved Training List:

4.4.1.2.1.1. Building and/or Expanding Foundations for MAGI, Non-MAGI and Long Term Care

4.4.1.2.1.2. CBMS Medical Assistance-specific Build Trainings (every other month)

4.4.1.2.1.3. SDC-released Medical Assistance trainings (months alternating CBMS Build Trainings)

4.4.1.2.1.4. Other trainings identified by the Department and SDC, which will be listed on the SDC's website

4.4.1.2.1.5. Contractor-developed trainings that follow the requirements in section 4.4.1.2.5

4.4.1.2.2. Trainings from the Approved Training List shall only be trained by SDC trainers or an SDC-certified county trainer using SDC-approved materials.

4.4.1.2.3. External trainings that are not delivered by SDC-certified trainers shall not be eligible for the Approved Training List and will not count towards the Training and Quality Performance Incentive Standard.

4.4.1.2.4. Contractors are not allowed to modify, update, or add language to the existing SDC-approved materials trained by an SDC-certified county trainer without prior approval from the Department and SDC, following the established training modification guidelines outlined within the SDC's Certified Trainer policies and materials (i.e. Red, Yellow, Green Light).

4.4.1.2.5. Contractor-developed trainings are eligible to count towards the total number of training hours if the Contractor-developed training is approved by the SDC prior the training being offered and the training is delivered by an SDC-certified trainer. Contractor-developed trainings must be approved by the SDC prior to offering the training to staff to ensure the training meets the standards outlined in section 4.4.

4.4.1.2.6. Contractor-developed eligible trainings' content must be specific to the improvement of Medical Assistance programs' initiatives including, but not limited to: program accuracy, timeliness, knowledge, skills and ability.

4.4.1.3. Training Completion Timeframes and Previously Completed Trainings

4.4.1.3.1. The required amount of training can be completed during the First and Second Reporting Periods, if the required amount is met by the conclusion of the Second Reporting Period.

4.4.1.3.2. The Contractor's staff may re-take a previously completed course and be granted credit so long as the course was not originally taken within the current fiscal year and as long as the course is still on the Approved Training List for the current fiscal year.

4.4.1.3.2.1. Courses re-taken from a previous fiscal year shall be tracked per the requirements in section 4.4.1.4.2.

4.4.1.4. Quarterly Quality Check Ins

- 4.4.1.4.1. To address ongoing quality issues with Medicaid eligibility determinations and redeterminations, the Contractor shall attend one hundred percent (100%) of scheduled meetings between Department and Contractor quality assurance, policy and processing staff. These scheduled meetings will occur once every calendar quarter for the fiscal year.
- 4.4.1.4.2. The Contractor shall identify the appropriate staff to participate in the Quarterly Quality Check Ins and will provide contact information to the Department for those identified staff no later than July 15, 2020.
- 4.4.1.4.3. The Quarterly Quality Check Ins shall include a standardized agenda which includes the following:
 - 4.4.1.4.3.1. Overall state audit data review, such as data provided by the Office of State Auditor (OSA), Office of Inspector General (OIG), Medicaid Eligibility Quality Control (MEQC) or Payment Error Rate Measurement (PERM), internal reviewers or other auditors
 - 4.4.1.4.3.2. Review of county-specific quality data, if available
 - 4.4.1.4.3.3. Review of performance data, metrics and dashboards, if available
 - 4.4.1.4.3.4. Review of Help Desk tickets submitted to identify training and/or process issues, if available
 - 4.4.1.4.3.5. Review of policy clarification requested from the Medicaid Eligibility Inbox, if available
 - 4.4.1.4.3.6. Discussion and review of the Contractor’s Quality Assurance (QA) program, if one exists. If not, the Department may provide recommendations to implement an adequate QA program and processes
 - 4.4.1.4.3.7. Feedback Session that is open and encourages the Contractor to provide feedback on challenges and ongoing issues while providing solution-focused contributions to the Department
- 4.4.1.4.4. The Quarterly Quality Check Ins will be documented through a shared document between the Contractor and the Department. This document will also track attendance and action items to complete to ensure compliance with the Quarterly Quality Check In requirements.
- 4.4.1.5. Determining Compliance with the Training and Quality Performance Incentive Standard
 - 4.4.1.5.1. The Contractor shall log all eligible training hours in the Department’s Learning Management System (LMS). Only training hours logged in the LMS system will count towards the Training and Quality Performance Incentive Standard.
 - 4.4.1.5.1.1. After a Contractor-developed training has been approved by the SDC, the Contractor will follow the instructions from the SDC on how to appropriately add the approved course to the LMS and ensure the training hours count towards the Training and Quality Performance Incentive Standard.
 - 4.4.1.5.2. Trainings and courses re-taken shall be added into the LMS by selecting the “Request” feature (in lieu of “Launch”) when registering for those courses. The record of completion reflecting the current date/time of the re-taken training or course will be reflected in the LMS.

- 4.4.1.5.2.1. If a course has not yet been completed in the LMS, then the Contractor's staff shall register for the course through the standard course registration process and not request approval via the process described in section 4.4.1.4.2.
- 4.4.1.5.3. To determine compliance with the required number of training hours, the Department will pull data from CBMS on users with security profiles listed in section 4.4.1.1. A cross-comparison with the security profiles data pull from CBMS and LMS completion reports will determine if the Contractor complied with the seventy five percent (75%) requirement for the Training and Quality Performance Incentive Standard.
- 4.4.1.5.4. To determine compliance with the required Quarterly Quality Check Ins, the Department will compile data on each Contractor's attendance. Failure to attend any one or more of the Quarterly Quality Check Ins will result in the Contractor being ineligible for a Training and Quality Performance Incentive Payment.
- 4.4.1.5.5. To be eligible for a Training and Quality Performance Incentive Payment, the Contractor must meet requirements in both sections 4.4.1.5.3 and 4.4.1.5.4.
- 4.4.2. BENCHMARKS: 75% of county CBMS users with security profiles listed in section 4.4.1. and 4.4.1.1 complete six (6) hours of training from the Approved Training List within the contract period as described in section 4.4.1.2 and attend one hundred percent (100%) of the scheduled Quarterly Quality Check Ins within the fiscal year as described in section 4.4.1.4.
- 4.5. Cybersecurity Performance Incentive Standard
 - 4.5.1. The Contractor may earn one Cybersecurity Performance Incentive Payment for both Reporting Periods in which the Contractor submits the required deliverable(s) relating to cybersecurity standards and Remediation Plans for the Colorado Information Security Policies (CISP) as described in section 4.5. The Department will provide additional guidance through the HCPF Memo Series, which can be found on the [County Administration](#) website.
 - 4.5.2. Fiscal Year Deliverable
 - 4.5.2.1. No later than the semi-annual reporting due date for the Second Reporting Period, the Contractor shall review whether its IT systems and other data privacy and protection safeguards comply with the CISPs identified by the Department as a priority. If the Contractor is not in compliance with those CISPs, the Contractor shall create and submit a Remediation Plan. The Remediation Plan will address areas of non-compliance and set a timeline to gain compliance.
 - 4.5.2.1.1. In instances where the Contractor's ITSP is OIT, OIT shall be responsible for CISP compliance only for those CISPs which OIT manages on behalf of the Contractor.
 - 4.5.2.1.1.1. The Contractor shall not be responsible for compliance with the CISPs for any policies which are the responsibility of OIT or the State.
 - 4.5.2.1.2. Full compliance with the CISPs does not need to be met by the semi-annual due date for the Second Reporting Period; rather, the Contractor, through the Remediation Plan, shall create a reasonable timeframe for which it would gain CISP compliance, considering workload, funding and other factors.
 - 4.5.3. DELIVERABLE: Completed Remediation Plan submitted no later than the semi-annual due date for the Second Reporting Period.

4.6. Continuous Eligibility Performance Incentive Standard

4.6.1. The Contractor may earn a Continuous Eligibility Performance Incentive Payment for the fiscal year in which the Contractor meets its specified benchmarks relating to the percentage of Medical Assistance members who have a redetermination of eligibility within ninety (90) calendar days of the end of the COVID-19 public health emergency as described in section 4.6.

4.6.1.1. Notification of end of continuous eligibility and COVID-19 public health emergency

4.6.1.1.1. Upon notification from the federal government that the continuous eligibility requirement for Medical Assistance members has ended, the Contractor will be notified through the HCPF Memo Series. The communication will include the starting date of the ninety (90) calendar day period to redetermine eligibility for those members impacted by the continuous eligibility requirement.

4.6.1.2. Percentages of Medical Assistance members with a required redetermination of eligibility

4.6.1.2.1. The Contractor shall redetermine eligibility within ninety (90) calendar days for at least ninety percent (90.00%) of Health First Colorado and CHP+ members that require a redetermination due to the end of the COVID-19 public health emergency.

4.6.1.2.2. The Contractor shall redetermine eligibility within ninety (90) calendar days for at least ninety percent (90.00%) of Long Term Services and Supports members that require a redetermination due to the end of the COVID-19 public health emergency.

4.6.1.3. Members who require a redetermination of eligibility

4.6.1.3.1. The Department will work with the CBMS contractor to redetermine eligibility for those members who have the necessary information at the end of the COVID-19 public health emergency. For those members who do not have the necessary information to redetermine eligibility, the Contractor will be responsible for ensuring the timely completion of eligibility redetermination within ninety (90) calendar days of the end of COVID-19 public health emergency.

4.6.1.4. Determining Compliance with the Continuous Eligibility benchmarks

4.6.1.4.1. The Department will total the number of Health First Colorado and CHP+ members that the Contractor completed a redetermination of eligibility within ninety (90) calendar days of the end of the COVID-19 public health emergency and divide that by the total number of all Health First Colorado and CHP+ members that required a redetermination of eligibility due to COVID-19 public health emergency in the Contractor's county.

4.6.1.4.2. The Department will total the number of LTSS members that the Contractor completed a redetermination of eligibility within ninety (90) calendar days of the end of the COVID-19 public health emergency and divide that by the total number of all LTSS members that required a redetermination of eligibility due to COVID-19 public health emergency in the Contractor's county.

4.6.1.4.3. To earn a Continuous Eligibility Performance Incentive Payment, the Contractor shall meet both the benchmarks described in section 4.6.1.2.

4.6.1.4.4. The Department will utilize a data pull from CBMS to determine compliance with the benchmarks of the Continuous Eligibility Performance Incentive Standard.

- 4.6.2. BENCHMARKS: Redetermination benchmarks for ninety percent (90.00%) of Health First Colorado, CHP+ and LTSS members who require a redetermination of eligibility due to the end of the COVID-19 public health emergency as described in section 4.6.

5. SEMI-ANNUAL REPORTING

- 5.1.1. The Contractor shall submit documentation to the Department to verify the Contractor's compliance with each Performance Incentive Standard and will submit such documentation on a semi-annual basis. The Contractor must submit documentation to HCPFCountyRelations@state.co.us, unless otherwise specified through the HCPF Memo Series.
- 5.1.1.1. For the First Reporting Period, the Contractor will submit the following documentation:
- 5.1.1.1.1. Any Eligibility Performance Incentive Standard exemption forms for the Reporting Period, if the Contractor failed to meet specified benchmarks. The Contractor submits the form upon the Department's request.
- 5.1.1.1.2. DUE DATE: January 5, 2021
- 5.1.1.2. For the Second Reporting Period, the Contractor will submit the following documentation:
- 5.1.1.2.1. Any Eligibility Performance Incentive Standard exemption forms for the Reporting Period, if the Contractor failed to meet specified benchmarks. The Contractor submits the form upon the Department's request.
- 5.1.1.2.2. Any Cybersecurity Performance Incentive Standard Remediation Plans or other documents listed as deliverables under this agreement or specified through the HCPF Memo Series.
- 5.1.1.2.3. DUE DATE: July 5, 2021

6. EXEMPTIONS

- 6.1. Exemptions for Unusual Circumstances for the Eligibility Performance Incentive Standard and the Exceptional Eligibility Performance Incentive Standard
- 6.1.1. If a Determination or Redetermination is delayed for unusual circumstances as defined under 10 C.C.R. 2505-8.100.3.D (d), the Contractor is eligible to submit an exemption form.
- 6.1.1.1. The Department will not include any Untimely Determinations and Untimely Redeterminations in its calculation of the Eligibility Performance Incentive Standard if the Department has approved that Untimely Determination and Untimely Redetermination as being untimely because of unusual circumstances as specified in section 6.1.1.
- 6.1.1.2. The Contractor shall be responsible for submitting one (1) exemption form that details each of the cases for which the Contractor is requesting an exemption.
- 6.1.1.2.1. The Contractor cannot request exemptions for unusual circumstances based on staff vacancies and trainings, personnel or other related issues.
- 6.1.2. The Department may approve or reject any request for Untimely Determination and Untimely Redetermination exemptions and may limit the total number of exempted Untimely Determinations and Untimely Redeterminations for the Eligibility Performance Incentive Standard.

- 6.1.2.1. The Department will deny exemption requests that do not meet timeliness definition set forth in 10 C.C.R. 2505-8.100.3.D (d) and section 1.1 due to the fault of the Contractor and/or any exemption requests based on the following:
 - 6.1.2.1.1. Failure of the Contractor to timely act on a Determination or Redetermination which resulted in a failure to meet the timeliness requirements in Sections 1.1 and 1.1.
 - 6.1.2.1.2. Failure of the Contractor to act on member verification that was submitted timely which was requested for a Determination or Redetermination.
 - 6.1.2.1.3. Failure of the Contractor to manually authorize a Determination or Redetermination with a mass update exception.
 - 6.1.2.1.4. Failure of the Contractor to manually authorize a Redetermination when the auto re-enrollment or Ex Parte processes were not successful.
 - 6.1.2.1.5. Failure of the Contractor to pull all applicable COGNOS reports for the purposes of fulfilling Exhibit A, Statement of Work.
- 6.1.2.2. The reasons for denial of an exemption as stated in section 6 are not all-inclusive and the Department reserves the right to deny any exemption for reasons not stated in section 6.
 - 6.1.2.2.1. Prior to denying an exemption for reasons beyond those stated in section 6, the Department may, at its discretion, request further information from the Contractor to determine whether the request for exemption meets the exemption standards as stated in section 6, Exemptions.
- 6.1.2.3. The Department may approve or reject any request for exemption due to unusual circumstances and may limit the total number of exemption requests.
- 6.2. Exemptions for Unusual Circumstances for Performance Incentive Standards other than the Eligibility Performance Incentive Standard
 - 6.2.1. Exemptions for unusual circumstances will not be considered for any Performance Incentive Standard listed under section 6.2.1.
 - 6.2.1.1. Training Performance Incentive Standard
 - 6.2.1.2. Cybersecurity Performance Incentive Standard
 - 6.2.1.3. Continuous Eligibility Performance Incentive Standard
 - 6.2.2. The Contractor's performance and compliance with the Performance Incentive Standards listed under section 6.2.1 will be deemed final, as determined by the Department, and Performance Incentive Payments made without the opportunity to submit an exemption for unusual circumstances.

7. NOTIFICATIONS

- 7.1. After each Reporting Period, the Contractor will be provided a Status Report that details which Performance Incentive Standards were met.
 - 7.1.1. The Contractor's Reporting Period Status Report will only detail which Performance Incentive Standards were met for the Reporting Period in question. Funding amounts will not be provided until the conclusion of the fiscal year.

- 7.1.2. If the Contractor has more than one Reporting Period in the fiscal year to meet any Performance Incentive Standards, the Reporting Period Status Report will not include the Contractor's performance in those Performance Incentive Standards.
- 7.2. After the conclusion of the fiscal year, the Department will provide the Contractor a final Status Report that details which Performance Incentive Standards were met and how much Performance Incentive Payments were earned by the Contractor.
 - 7.2.1. The final Status Report cannot be disputed; if the Contractor disagreed with the Department's determination of compliance with any Performance Incentive Standard, the Contractor must have disputed that result based on the Reporting Period Status Report.
- 7.3. Each Reporting Period Status Report and the final Status Report will be sent to the county human/social services director and will act as the official notification of the Contractor's compliance with the Performance Incentives Standards.
- 7.4. Status Reports for each Reporting Period will be sent within ten (10) calendar days after the Semi-Annual Reporting due date for each Reporting Period as found in Section 5, Semi-Annual Reporting. The date on which the Status Report for each Reporting Period is sent to the Contractor will be considered the Status Report Date.
 - 7.4.1. If unusual circumstances have delayed the Contractor's Reporting Period or final Status Reports, the Department will inform the Contractor of the delay and an anticipated date of resolution.
- 7.5. The final Status Report will be sent upon the Department's determination of final Performance Incentive Payment amounts.
- 7.6. The Contractor will have the opportunity to dispute the Status Report results as defined in section 8, Dispute Resolution.

8. DISPUTE RESOLUTION

- 8.1. Opportunity and Timeframe for Dispute Resolution
 - 8.1.1. In the event the Contractor disagrees with the findings of the official notification as found in section 7, Notifications, the Contractor will have the opportunity to dispute the Reporting Period Status Report for the Reporting Period in question.
 - 8.1.1.1.1. The final Status Report cannot be disputed per section 7.2.1.
 - 8.1.1.2. The Contractor will have ten (10) calendar days from the Status Report Date to review each Reporting Period Status Report and dispute the results.
 - 8.1.1.3. If the Contractor fails to dispute the Reporting Period Status Report within ten (10) calendar days from the Status Report Date, the Status Report results will be deemed final. No further disputes will be allowed, and compensation will be made per section 9 based on the results of the non-disputed Status Report.
- 8.2. Allowable Disputes
 - 8.2.1. The Contractor will be allowed to dispute the results of the Status Report based on the following reasons:
 - 8.2.1.1. The Contractor submitted documentation that was required for a Performance Incentive Standard, so long as the Contractor has proof that the required documentation was submitted on or before the contractually-required due date.

- 8.2.1.2. The Contractor requests a re-review of the Contractor's submitted documentation that was used to determine compliance with any Performance Incentive Standard.
- 8.2.1.3. The Contractor has available data, such as systems reports or other tracking methodologies, that conflicts with the Department's available data that will be utilized to determine compliance with a Performance Incentive Standard.
 - 8.2.1.3.1. The Contractor will be responsible for providing all necessary and relevant data available to the Department in order to determine if the Contractor's data actually conflicts with the Department's data.
 - 8.2.1.3.2. The Department will make the final determination when a conflict of data occurs and will make Performance Incentive Standard Payments based on its final determination.
- 8.2.2. The Department reserves the right to add additional allowable dispute reasons throughout the fiscal year based on additional information made available from the Department and/or Contractor. These additional allowable dispute reasons will be considered on a case-by-case basis, and the Department's determination of additional allowable dispute reasons are final and not subject to the Dispute Resolution process as outlined in section 8.

8.3. Nonallowable Disputes

- 8.3.1. The Contractor will not be allowed to dispute the results of the Status Report based on the following reasons:
 - 8.3.1.1. The Contractor failed to meet contractually-specified requirements relating to the content of submission of deliverables and the timely submission of deliverables.
 - 8.3.1.2. The Contractor failed to meet contractually-specified requirements relating to performance benchmarks of any Performance Incentive Standard.
 - 8.3.1.3. The Contractor's failure to review and utilize County Incentives Program documentation, including policy, informational, and operational guidance issued through the HCPF Memo Series, that resulted in the Contractor failing to meet performance benchmarks and deliverables relating to any Performance Incentive Standard.
 - 8.3.1.4. The Department's final determination of the Contractor's exemption request(s) for the Eligibility Performance Incentive Standard.
- 8.3.2. The Department reserves the right to deny a Contractor's dispute based on any reason not included under section 8.3.1. The Department's determination is final and is not subject to dispute or appeal.

9. COMPENSATION

9.1. Compensation

9.1.1. Performance Incentive Payment

- 9.1.1.1. The Department shall pay the Contractor, after the end of the fiscal year in which the work was performed, a Performance Incentive Payment for each Performance Incentive Standard it meets during the applicable Reporting Period as follows:
 - 9.1.1.1.1. The Department shall pay the Contractor an Eligibility Performance Incentive Payment and an Exceptional Eligibility Performance Incentive Payment, if applicable, as shown in Exhibit B for each Reporting Period that the Contractor meets the requirements for that Performance Incentive Standard.

- 9.1.1.1.2. The Department shall pay the Contractor a Training and Quality Performance Incentive Payment as shown in Exhibit B for each Reporting Period that the Contractor meets the requirements for that Performance Incentive Standard.
- 9.1.1.1.3. The Department shall pay the Contractor a Cybersecurity Performance Incentive Payment as shown in Exhibit B for each Reporting Period that the Contractor meets the requirements for that Performance Incentive Standard.
- 9.1.1.1.4. The Department shall pay the Contractor a Continuous Eligibility Performance Incentive Payment as shown in Exhibit B for each Reporting Period that the Contractor meets the requirements for that Performance Incentive Standard.
- 9.1.2. Remaining Funds Incentive Pool Payment
 - 9.1.2.1. The Department will create a Remaining Funds Incentive Pool each SFY.
 - 9.1.2.1.1. The Remaining Funds Incentive Pool shall include the following:
 - 9.1.2.1.1.1. The total amount of all base Performance Incentive Payments allocated to any Contractor that selected to not participate in the Performance Incentive Standards Program for that SFY.
 - 9.1.2.1.1.2. Each of the base Performance Incentive Payments from the Training and Quality Performance Incentive Standard, the Cybersecurity Performance Incentive Standard and the Continuous Eligibility Performance Incentive Standard that were not earned by the Contractor during a Reporting Period in that SFY.
 - 9.1.2.1.1.2.1. The Contractor shall be eligible for Remaining Funds Incentive Pool payments for the Eligibility Performance Incentive Standard only if the Contractor was in compliance with the Exceptional Eligibility Performance Incentive Standard.
 - 9.1.2.1.2. If the Remaining Funds Incentive Pool is zero dollars (\$0.00) for any SFY, the Contractor shall not receive a Remaining Funds Incentive Pool Payment for that SFY.
 - 9.1.2.2. The Remaining Funds Incentive Pool will be paid as follows:
 - 9.1.2.2.1. The Contractor shall be eligible for payment from the Remaining Funds Incentive Pool based on the dollar amount of Incentives met during that SFY.
 - 9.1.2.2.2. Based on the proportion of total Incentive funds that the Contractor is eligible to be paid in each SFY, the Contractor shall receive the same proportion of funds from the Remaining Funds Incentive Pool.
 - 9.1.2.2.3. The Contractor's payment of funds from the Remaining Funds Incentive Pool shall never exceed the county's share of Medicaid expenditure, as specified in Section 2, County Determinations.
- 9.2. Payment Procedures
 - 9.2.1. The Contractor shall receive Performance Incentive Payments for each Reporting Period within ninety days (90) days following the end of the fiscal year in which the Performance Incentive Standards were met. This allocation will reflect the maximum the Contractor can earn for each Performance Incentive Standard per Reporting Period.

- 9.2.1.1. If the Contractor's county administration line item is over-expended during the county administration closeout process, Settlement Accounting and the Department may utilize the Contractor's earned Performance Incentive Payments during the closeout process.
- 9.2.2. Actual Performance Incentive Payment maximums are dependent on the Contractor's share of Medicaid county administration expenditure. In no event shall the Contractor be paid more than the Contractor's county share of Medicaid county administration expenditure in any Reporting Period or fiscal year.
- 9.2.3. The Department may add any unearned funds from the First Reporting Period into the Second Reporting Period allocation for any SFY.
- 9.2.3.1. The Contractor shall be paid the Performance Incentive Payments through the County Financial Management System (CFMS).
- 9.2.4. The Department may use any unearned Second Reporting Period Performance Incentive Payments during the county administration close out process.

EXHIBIT B, RATES

SFY 2020-21 Incentives Payment Table

Incentive Payment Name	% of Funding	Payment Amount
Eligibility Performance Incentive Payment	15%	\$2,776.45
Exceptional Eligibility Performance Incentive Payment	5%	\$925.48
Continuous Eligibility Performance Incentive Payment	20%	\$3,701.93
Training and Quality Performance Incentive Payment	30%	\$5,552.90
Cybersecurity Performance Incentive Payment	30%	\$5,552.90
Total Maximum Available for all Performance Incentive Payments		\$18,509.67

EXHIBIT C, SMALL, MEDIUM AND LARGE COUNTY LIST

The below categorizes counties as small, medium and large for purposes of qualification of exemptions for timeliness and/or backlog incentives.

Small

Archuleta	Grand	Phillips
Baca	Gunnison	Pitkin
Bent	Hinsdale	Rio Blanco
Cheyenne	Jackson	Routt
Clear Creek	Kiowa	San Juan
Costilla	Kit Carson	San Miguel
Crowley	Lake	Sedgwick
Custer	Lincoln	Summit
Dolores	Mineral	Washington
Elbert	Ouray	Yuma
Gilpin	Park	

Medium

Alamosa	Garfield	Morgan
Broomfield	Huerfano	Otero
Chaffee	La Plata	Prowers
Conejos	Las Animas	Rio Grande
Delta	Logan	Saguache
Douglas	Moffat	Teller
Eagle	Montezuma	
Fremont	Montrose	

Large

Adams
Arapahoe
Boulder
Denver
El Paso
Jefferson
Larimer
Mesa
Pueblo
Weld

Exhibit D, Sample Option Letter

State Agency Insert Department's or IHE's Full Legal Name	Option Letter Number Insert the Option Number (e.g. "1" for the first option)
Contractor Insert Contractor's Full Legal Name	Original Contract Number Insert CMS number or Other Contract Number of the Original Contract
Current Contract Maximum Amount Initial Term State Fiscal Year 20xx \$0.00	Option Contract Number Insert CMS number or Other Contract Number of this Option
Extension Terms State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00 State Fiscal Year 20xx \$0.00	Contract Performance Beginning Date Month Day, Year
Total for All State Fiscal Years \$0.00	Current Contract Expiration Date Month Day, Year

1. OPTIONS:

- A. Option to extend for an Extension Term
- B. Option to change the quantity of Goods under the Contract
- C. Option to change the quantity of Services under the Contract
- D. Option to modify Contract rates
- E. Option to initiate next phase of the Contract

2. REQUIRED PROVISIONS:

- A. **For use with Option 1(A):** In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option for an additional term, beginning Insert start date and ending on the current contract expiration date shown above, at the rates stated in the Original Contract, as amended.
- B. **For use with Options 1(B and C):** In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to Increase/Decrease the quantity of the Goods/Services or both at the rates stated in the Original Contract, as amended.
- C. **For use with Option 1(D):** In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to modify the Contract rates specified in Exhibit/Section Number/Letter. The Contract rates attached to this Option Letter replace the rates in the Original Contract as of the Option Effective Date of this Option Letter.
- D. **For use with Option 1(E):** In accordance with Section(s) Number of the Original Contract referenced above, the State hereby exercises its option to initiate Phase indicate which Phase: 2, 3, 4, etc, which shall begin on Insert start date and end on Insert ending date at the cost/price specified in Section Number.
- E. **For use with all Options that modify the Contract Maximum Amount:** The Contract Maximum Amount table on the Contract's Signature and Cover Page is hereby deleted and replaced with the Current Contract Maximum Amount table shown above.

3. OPTION EFFECTIVE DATE:

- A. The effective date of this Option Letter is upon approval of the State Controller or _____, whichever is later.

<p>STATE OF COLORADO Jared S. Polis, Governor INSERT-Name of Agency or IHE INSERT-Name & Title of Head of Agency or IHE</p> <p>_____ By: Name & Title of Person Signing for Agency or IHE</p> <p>Date: _____</p>	<p>In accordance with §24-30-202, C.R.S., this Option is not valid until signed and dated below by the State Controller or an authorized delegate.</p> <p>STATE CONTROLLER Robert Jaros, CPA, MBA, JD</p> <p>By: _____ Name of Agency or IHE Delegate-Please delete if contract will be routed to OSC for approval</p> <p>Option Effective Date: _____</p>
---	--

Contract Number	
P&C Specialist	

Executive Director Contract Summary

Program Contact	Joshua Montoya	Phone Ext	303-866-2403
ELT Member	Rachel Reiter	Type of Procurement	Contract
Contractor Name	County departments of human/social services		
Summary of Services Provided	<p>Through this Contract, county departments of human/social services are held accountable through performance-based benchmarks and deliverable:</p> <ul style="list-style-type: none"> • Eligibility Performance: timeliness of determinations and redeterminations, timeliness of LTSS determinations and redeterminations, backlogged determinations and redeterminations, timeliness of case maintenance and disenrollment; • Training and Quality: minimum amount of training hours, including audit trainings, and quality data review meetings; • Cybersecurity: Remediation Plans for the Colorado Information Security Policies; • Continuous Eligibility: ensuring 90% of cases requiring redetermination or documentation completed within 90 calendar days of end of COVID public health emergency 		
Total Contract Amount (Include all SFYs)	\$5,744,717.00 (split across all 64 counties)		
For Amendments and Option Letters Only			
Modification Amount (the amount being added to the Contract in this modification)			
Key Modifications (What is changing in this modification)			

(/)

Home HCPF-Home (/Pages/Home.aspx) / eClearance

eClearanceDocuments (https://cohcpf.sharepoint.com/eClearance/eClearanceDocume Updated - FY 20-21 New Contract - Intergovernmental Agreement - County Incentives Program

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3. Save

Updated - FY 20-21 New Contract - Intergovernmental Agreement - County Incentives Program

The purpose of this Contract is to create performance-based benchmarks and deliverables for county departments of human/social services to achieve certain performance standards related to County Administration, Medical Assistance Eligibility and cooperation with other Medical Assistance-related entities.

ClearanceType Contracts (Program Approvals After P&C R
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Originating Division Policy Communications and Administrator

Primary Contact Mulatu, Rahem (/eClearance/_layouts/15/u
eClearance Status Complete

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Edit Properties

Workflow History

Title	Activity	Con
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70296)	Sent to 1: Montoya, Joshua	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70372)	Approved	Few edit Gre
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70373)	Sent to 2: Geduldig, Sarah	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70402)	Approved	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70403)	Sent to 3: Reiter, Rachel	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70797)	Approved	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70798)	Sent to 4: Massey, Tom	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70972)	Approved	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=70973)	Sent to 5: Severn, Nichola...	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=71026)	Approved	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceapprovalsWorkflow Log/DispForm.aspx?ID=71027)	All complete	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceApproverWorkflow Log/DispForm.aspx?ID=71131)	Sent to 6: Bimestefer, Kim	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceWorkflow Log/DispForm.aspx?ID=71284)	Approved	
Updated - FY 20-21 New Contract - I... (https://cohcpf.sharepoint.com/eClearance/Lists/eClearanceapprovalsWorkflow Log/DispForm.aspx?ID=71285)	All complete	

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HCPF 20-21 Contract Checklist (6-4-2020) (/eClearance/eClearanceDocuments/Updated - FY 20-21 New Contract - Intergovernmental Agreement - County Incentives Program/HCPF 20-21 Contract Checklist (6-4-2020).docx)	Mulatu, Rahem (/eClearance/_layouts/15/userdisp.aspx?ID=1754)	
County Incentives Intergovernmental Agreement - Final (6-4-2020) (/eClearance/eClearanceDocuments/Updated - FY 20-21 New Contract - Intergovernmental Agreement - County Incentives Program/County Incentives Intergovernmental Agreement - Final (6-4-2020).docx)	Mulatu, Rahem (/eClearance/_layouts/15/userdisp.aspx?ID=1754)	
Executive Director Contract Summary (/eClearance/eClearanceDocuments/Updated - FY 20-21 New Contract - Intergovernmental Agreement - County Incentives Program/Executive Director Contract Summary.docx)	Mulatu, Rahem (/eClearance/_layouts/15/userdisp.aspx?ID=1754)	

DEPARTMENT VALUES

Person-Centeredness • Accountability • Continuous Improvement • Employee Engagement • Integrity • Transparency

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Memorandum of Agreement; Gunnison Countywide Risk

Action Requested: Other BOCC authorization of County Manager + Floodplain Manager Signature

Parties to the Agreement: CO Water Conservation Board (CWCB) + Federal Emergency Management Agency (FEMA)

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

Summary:

Staff requests the BOCC authorize the signature of the Gunnison County Floodplain Manager, Hillary Seminick, and the Gunnison County Manager, Matthew Birnie on an MOA with CWCB and FEMA to continue the Risk MAP study process.

Fiscal Impact:

Submitted by: Hillary Seminick **Submitter's Email Address:** hseminick@gunnisoncounty.org

Finance Review: Required Not Required

Comments:

Reviewed by: _____ Discharge Date: _____

County Attorney Review: Required Not Required

Comments:
Legally sufficient. SO 10/9/24

Reviewed by: GUNCOUNTY1\sobaid Discharge Date: 10/9/2024 Certificate of Insurance Required
Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie Discharge Date: 10/10/2024

Consent Agenda Regular Agenda Worksession

Time Allotted: 5

Agenda Date: 10/15/2024

To: Gunnison County Board of County Commissioners (BOCC)

RE: Flood Risk MAP Study Memorandum of Agreement

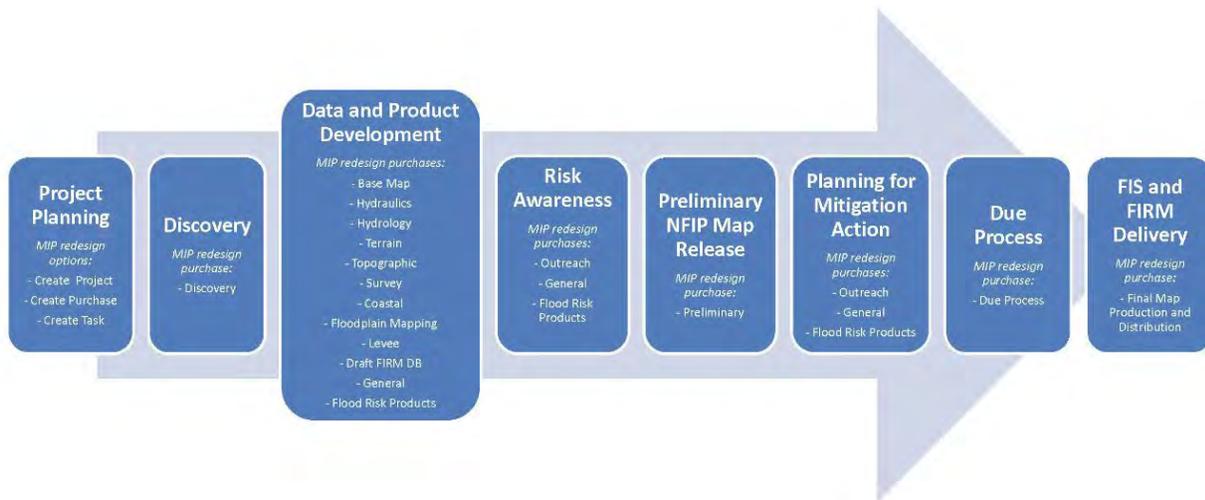
Memo Date: October 8, 2024

Meeting Date: October 15, 2024

1. Background

The Colorado Water Conservation Board (CWCB), in partnership with the Federal Emergency Management Agency (FEMA) and their contractor, WSP (collectively, “Representatives”), are coordinating with Gunnison County to update the Regulatory Floodplain through the [Gunnison County Risk MAP Project - Flood Risk Study](#). The Risk MAP project is a multi-year process will result in an updated to the Regulatory Floodplain within Gunnison County adopted in 2013, as depicted on [the National Flood Insurance Rate Map](#). Prior to detailed study, the Representatives request the County enter into a Memorandum of Agreement (MOA) for a “Community Partnership and Study Agreement” (Exhibit A. Memorandum of Agreement), identifying the flood hazard areas to be studied within Gunnison County.

Figure 1. Risk MAP Process Outline¹



2. Summary of MOA

The project will be a large update of the existing Regulatory Floodplain, which currently does not include all rivers and streams within the county. The MOA identifies the floodplain Zones and modeling

¹ Source: https://hazards.fema.gov/femaportal/images/usercare/studies_business_flow.jpg, accessed October 8, 2024

methodology on pages 4-7 of Exhibit A. *Memorandum of Agreement* and are mapped on Google Maps: https://www.google.com/maps/d/u/0/edit?mid=1sjV4_U9kSu_AZVf17PXxulBeb-GLyM4&usp=sharing

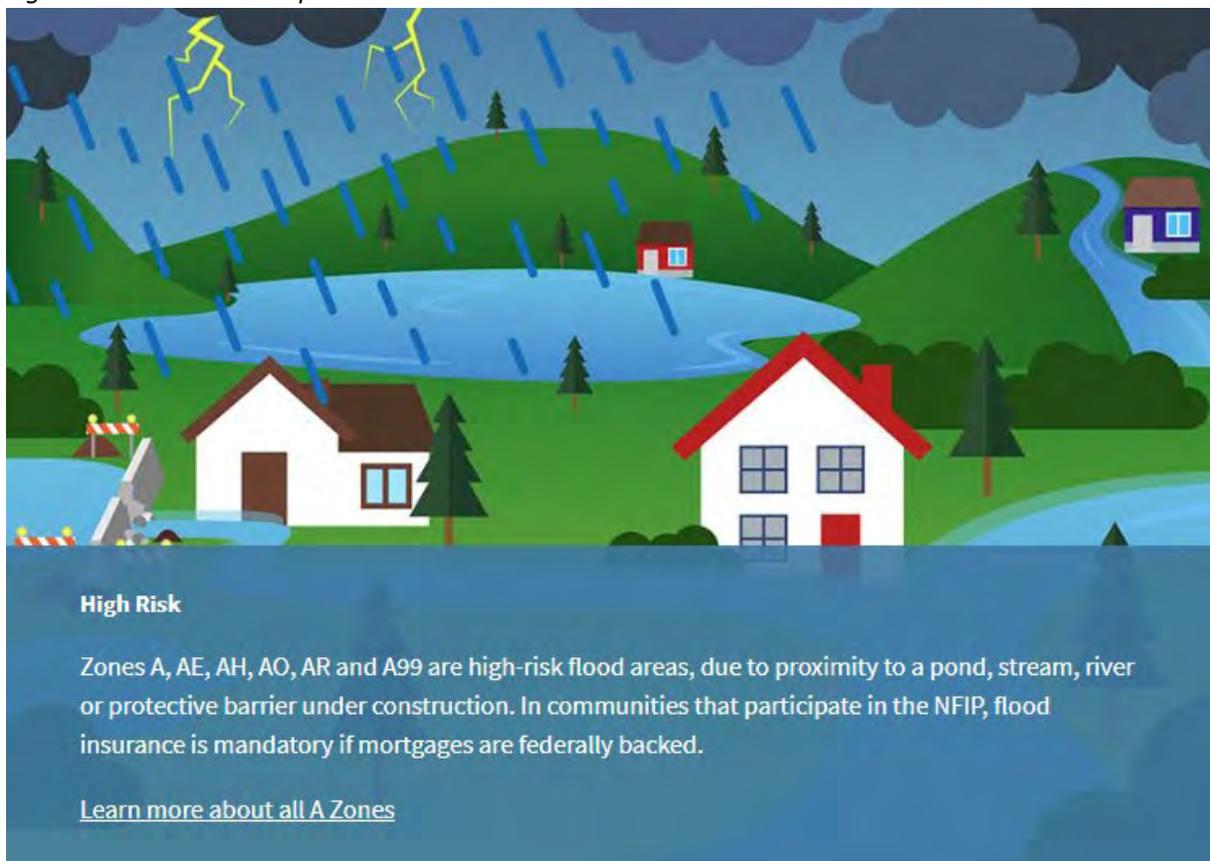
There are three floodplain zone types that will be studied in Gunnison County:

Zone AE: The base floodplain where Base Flood Elevations (BFE), or elevation of flood water during a 100-year flood event, are provided.

Approximate Zone A: An area subject to flooding during a 100-year flood event; however, no Base Flood Elevations will be studied.

Floodway: The channel of a river or other watercourse and adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height.

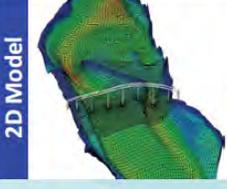
Figure 2. FEMA Zone Graphic²



Floodplain modeling has advanced since the current maps were adopted in 2013. The 2013 maps use a 1D model, which is a simpler, conservative traditional model that uses cross sections to determine the floodplain. The Risk MAP update includes a combination of 1D and 2D models. 2D models are based on complex terrain modeling.

² Source: <https://www.floodsmart.gov/flood-zones-and-maps#zoneA>, accessed October 8, 2024.

Figure 3. 1D and 2D Modeling³

1D & 2D Modeling		PRO	CON
1D Model 	<ul style="list-style-type: none"> ■ Traditional cross sections and profiles ■ Process is well documented and has a long history ■ Easier to edit and smaller in file size, easier data transfer ■ Faster run times ■ Can readily incorporate flow changes ■ Produces relatively smooth floodplains ■ Readily delineate and revise floodways 	<ul style="list-style-type: none"> ■ May oversimplify complex flow patterns ■ Single, averaged result at each cross section location ■ Results must be interpolated between cross sections ■ May require additional hydraulic expertise/model modification to obtain representative results for more complex scenarios ■ Ineffective flow areas must be defined by modeler and can impact results ■ Note: Can use 2D results to inform 1D modeling in complex areas 	
2D Model 	<ul style="list-style-type: none"> ■ Model complex areas where flow is not going "straight" downstream (flat areas, braided streams, etc.) ■ Can apply direct rainfall to model ■ Less subjectivity with detailed model mesh versus cross section placement ■ No need to set ineffective flow areas ■ Generates varied gridded results across the floodplain ■ Visually intuitive and able to observe flow direction and velocity ■ Can model a very large scale or entire watershed 	<ul style="list-style-type: none"> ■ Set up and maintenance differs from traditional 1D setup (some may be difficult; others may be easier than 1D) ■ Quality of results dependent on LIDAR quality, adequate breaklines/feature representation in model setup ■ Can have long run times ■ File size can be much, much larger ■ Some may need significant storage capacity and ability to efficiently transfer large models if modeling large domains (hundreds of square miles) ■ Difficult to track encroachments and potential flood elevation increases if regulatory floodway not established with study 	

The models proposed in the MOA were determined by best practices for the stream type and development potential within or adjacent to a study area.

3. Request of the BOCC

Staff requests the BOCC authorize the signature of the Gunnison County Floodplain Manager, Hillary Seminick, and the Gunnison County Manager, Matthew Birnie on the MOA shown in Exhibit A to continue the Risk MAP process.

4. Exhibits

A. Memorandum of Agreement

³ Source: <https://drive.google.com/drive/folders/1TIU9V60rr7ZGosqOjavaQy8cbaf6mY6B>, accessed October 8, 2024



MEMORANDUM OF AGREEMENT (MOA)

<i>Project Name:</i>	Gunnison Countywide Risk Mapping Assessment and Planning (MAP) Project – Phase 2 Data Development		
<i>Regarding:</i>	Community Partnership and Study Agreement	<i>Date:</i>	October 7, 2024
<i>Community</i>	Gunnison County and Incorporated Communities		
<i>Community Contacts</i>	<ul style="list-style-type: none"> • Hillary Seminick, Gunnison County Planning Director, hseminick@gunnisoncounty.org, 970.641.0360 • Troy Russ, Town of Crested Butte Community Development Director, truss@crestedbutte-co.gov, 970.349.5338 or 303.808.5787 • Eric Jansen, City of Gunnison Building Official and Floodplain Administrator, ejansen@gunnisonco.gov, 970.641.8151 • Cody Tusing, City of Gunnison Engineer, ctusing@gunnisonco.gov, 970.641.8334 • Neal Starkebaum, Town of Mount Crested Butte Community Development Director, nstarkebaum@mtcb.colorado.gov, 970.349.6632 x117 • Sara Gibb, Town of Pitkin Clerk, thetownofpitkin@gmail.com, 970.787.0031 • Ron Leach, Town of Marble Clerk, leach@townofmarble.com, 970.963.1938 		
<i>Project Contacts:</i>	<ul style="list-style-type: none"> • Caitlin McDaniel, CWCB Floodplain Mapping Coordinator: caitlin.mcdaniel@state.co.us, 720.854.3203 • Marta Blanco Castaño, CWCB Flood Mapping Program Assistant: marta.blancocastano@state.co.us, 719.464.1199 • Jamie Prochno, FEMA Region VIII Civil Engineer, jamie.prochno@fema.dhs.gov, 202.924.0516 • Chris Ide, WSP Project Manager, christopher.ide@wsp.com, 303.742.5337 • Alex Carroll, WSP Senior Engineer, alex.carroll@wsp.com, 303.566.0844 		

The Colorado Water Conservation Board (CWCB), in partnership with the Federal Emergency Management Agency (FEMA) and their contractor, WSP, are currently working with Gunnison County and Incorporated Communities for a flood risk study update. A Phase 1 project has already been completed, including Discovery and two-dimensional (2D) base level engineering (BLE) analyses throughout the county. A Discovery Meeting where BLE results were shared with Gunnison County and Incorporated Communities (referred to as the Communities) was held on March 15, 2022. The information presented at this meeting was also provided in reports and supplemental data shared with the Communities.

Following the completion of Phase 1 of the Risk Mapping, Assessment and Planning (Risk MAP) effort, Phase 2 of the Risk MAP project was initiated. Survey to be used in the Phase 2 portion of the project will begin to be collected as soon as possible given appropriate weather and community approval of this document. A Phase 2 check-in meeting with the Communities was held both in person and virtually on January 17, 2023. At this time, the Phase 2 project is ready to move forward. This Memorandum of Agreement (MOA) serves to formally document the selected scope and methodology and inform all study partners on expectations while working together.

Purpose of the MOA

This MOA serves as an agreement with The Communities that:

- Detailed flood studies will commence
- The Communities will partner with CWCB, FEMA, and relevant project stakeholders (e.g., WSP, U.S. Army Corps of Engineers [USACE], others)
- The Communities were informed of and generally agree with the selected technical approach (this does not mean that Communities agree with the results that will be produced, but rather agreement is being provided on the general approach to be taken).
- The Communities will provide the support items identified under “community responsibilities”

This MOA also serves to document the following items:

- Specifics of the flood study scope and approach.
- That CWCB has coordinated and will continue to coordinate with the appropriate Community contacts and floodplain administrators regarding the project study scope and process; and



FACT SHEET/STUDY MEMO

- This MOA meets FEMA’s Standard Identification (SID) 620 requirement. Signing this MOA fulfills the FEMA requirements pertaining to notifying communities of a study and selected engineering models and methodologies.

This Project may take multiple years to complete, so it is important to have a record of key decisions and coordination efforts. It is also important to have concurrence from the Communities regarding the project approach, agreement to partner, and the breakout of required actions, which we are requesting *EITHER* in the form of a signature at the bottom of this form, or via the corresponding [Google Form](#) linked within this memo.

Project Objective

The Project involves conducting new flood hazard analyses, producing new or updated flood risk information and datasets, and generating special flood hazard area (SFHA) delineations for select streams in Gunnison County, CO. These streams are currently not considered “Valid” in FEMA’s Coordinated Needs Management Strategy (CNMS) database or were identified by communities as needing restudy. This project commenced the official Data Development Phase in January of 2023, and its resulting products and deliverables are expected to form the basis for a regulatory update for all studied streams under FEMA’s Risk MAP Program.

The regulatory update (through the Preliminary and Post Preliminary Phases 3 and 4) will be funded with FEMA and CWCB funds as needed. **Results from this study are recommended to inform and support revisions to the effective floodplains shown on FEMA’s Flood Insurance Rate Maps (FIRMs) for Gunnison County and Incorporated Communities.** This could result in identification of both potential increases and decreases in base flood elevations (BFEs), SFHAs (areas subject to inundation during a 1-percent-annual-chance flood), and floodway delineations (where applicable). The project may also result in new SFHA delineations where there is currently no effective mapping.

Homes identified in these SFHAs that have federally backed mortgages or loans will be required to obtain flood insurance (note that pursuing a [Letter of Map Amendment](#) may be available). Throughout this Project, CWCB and WSP plan to partner with Federal, State, local government entities, and other relevant stakeholders to collaborate on project efforts to identify flood risk, increase flood awareness, and assist in identifying risk mitigation actions.

Areas to be Studied

During the Phase 1 project, 2D BLE hydraulic modeling was conducted for a complete coverage of Gunnison County (roughly 3,260 square miles). Draft floodplain delineations were provided for all drainageways in the county, of which flooding sources with a tributary area greater than or equal to 1 square mile are typically considered usable for Zone A approximate regulatory purposes. While not all these flooding sources will be mapped on a FEMA FIRM, the information may be used as best available information for local floodplain and emergency management to encourage safer, informed planning and development practices.

The focus of this Phase 2 flood study is to produce detailed mapping (Zone AE) as well as refined approximate mapping (Zone A) for specific reaches, which is different than the approximate watershed-based approach employed in the prior Phase 1. The Phase 2 detailed and approximate reaches expected to become regulatory mapping products are summarized in the table below and are displayed in the figures accompanying this memo.

The proposed hydraulic modeling approach for each reach studied utilizes the USACE’s Hydrologic Engineering Center’s Riverine Analysis System (HEC-RAS) version 6.3 or higher. One dimensional (1D) and two dimensional (2D) methodologies were selected based on stream characteristics and input from the Community. Floodways will be delineated for all detailed reaches unless otherwise requested.

Figure 2 and Table 1 below present the flood sources scoped for the Phase 2 portion of this project as well as detailed information about the effective mapping and proposed studies. Figure 3 and Table 2 include areas with major CDOT structure crossings along Zone A reaches where we propose enhancements in the modeling to account for more accurate flow routing, pending sufficient design or as-built information is provided by the CDOT or Communities for each of the identified hydraulic structures. No field survey is being proposed for the major CDOT structures at this time. **If the Community would like to revise the proposed study reaches, include additional reaches, or modify the type of study or modeling methods proposed for use (e.g. 1D vs 2D, with or without floodway), we request that you [contact us or provide concurrence by November 8, 2024.](#)**



FACT SHEET/STUDY MEMO

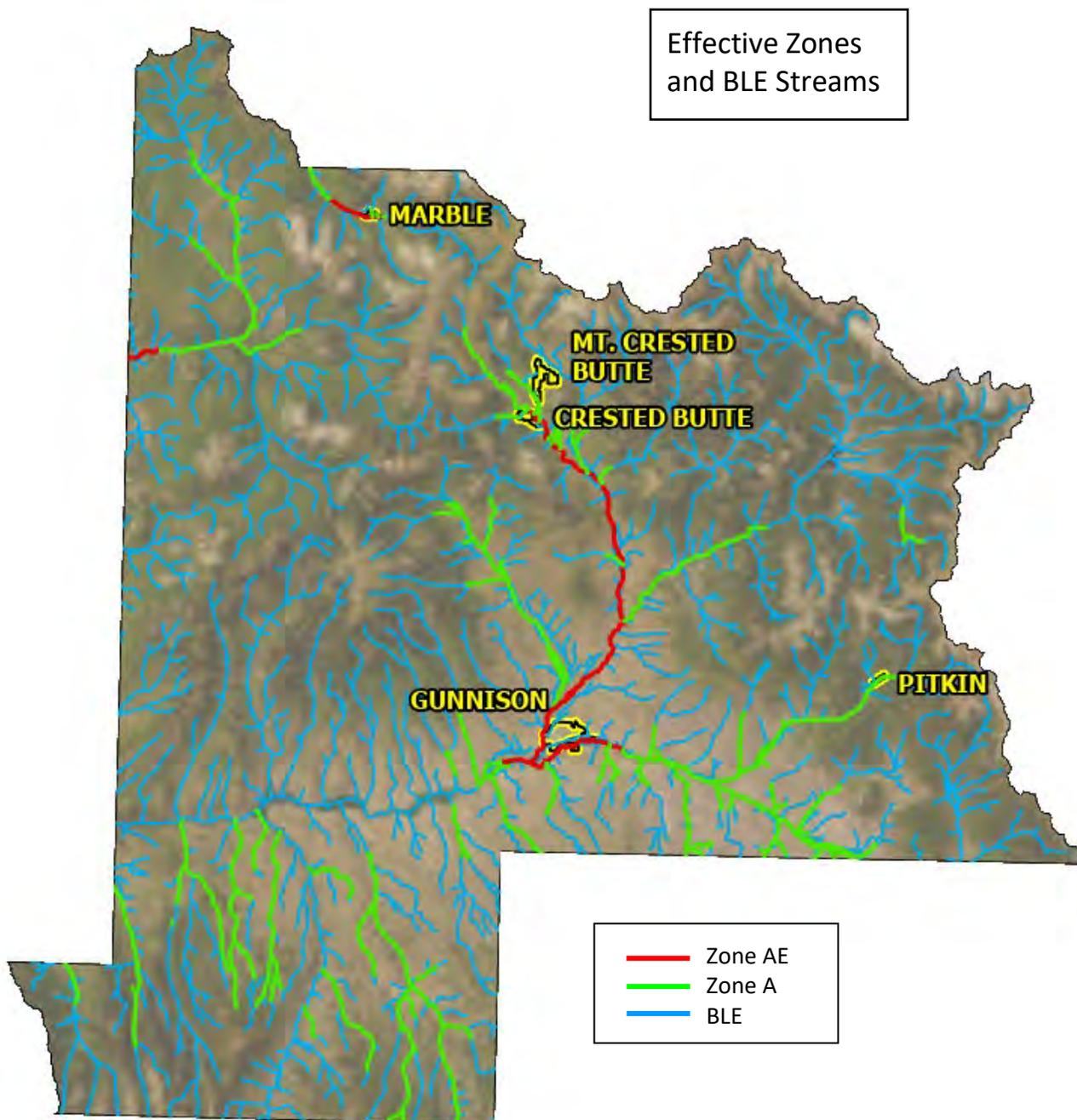


Figure 1: Effective Study Zones Shown with the Phase 1 BLE Streams



FACT SHEET/STUDY MEMO

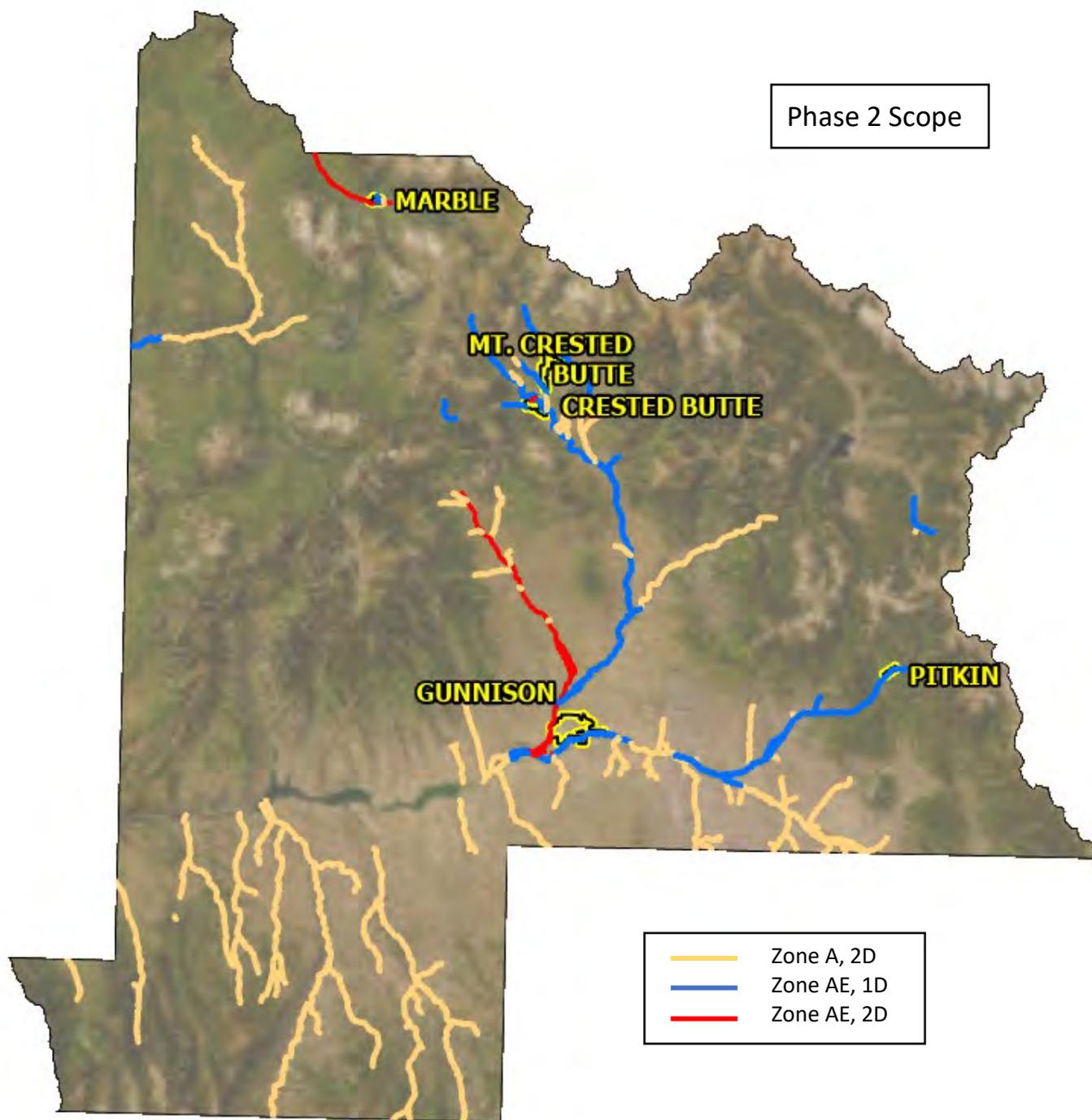


Figure 2: Scoped Phase II Reaches

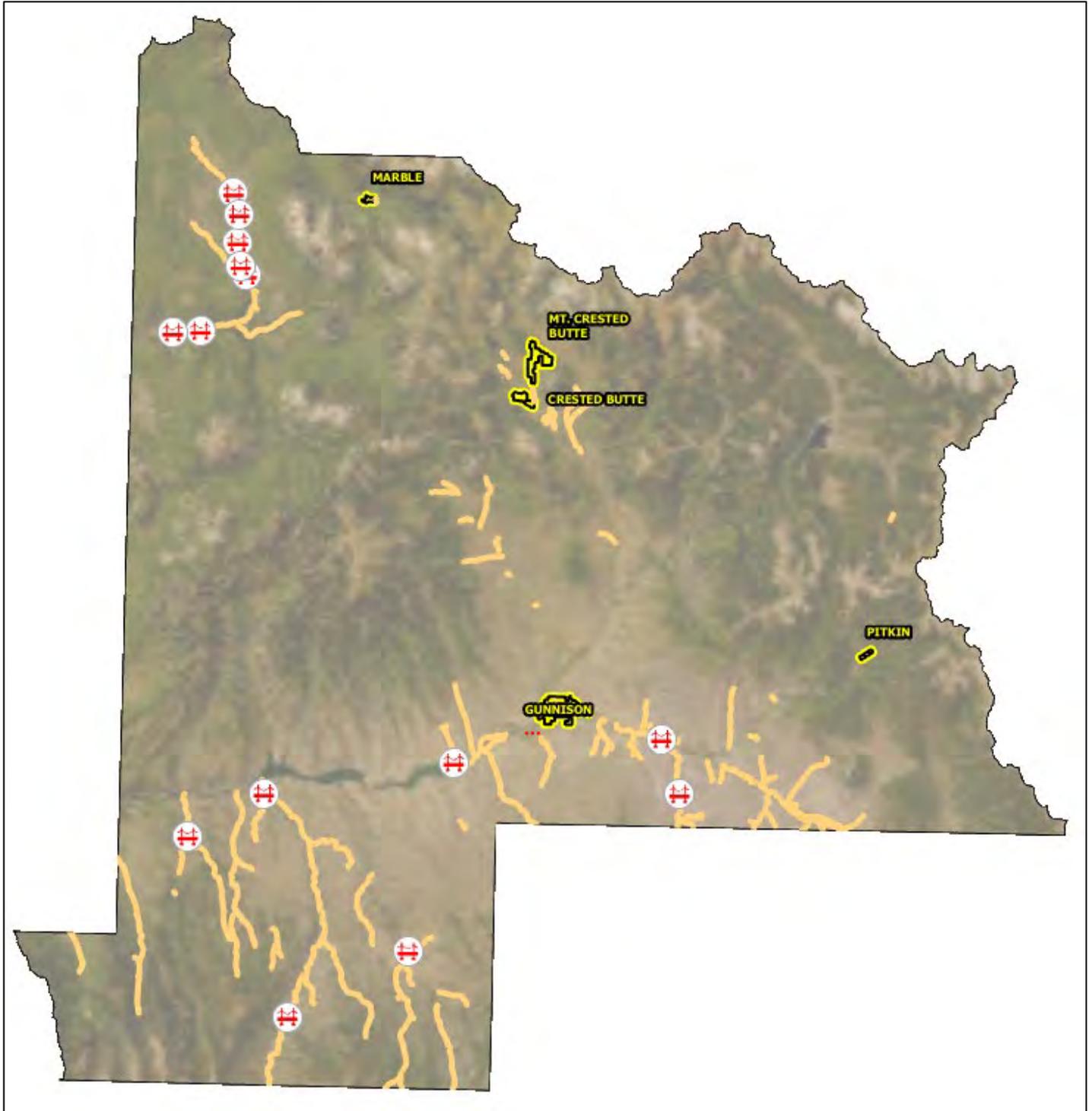


Figure 3: Proposed Zone A Reach Enhancements (to incorporate major CDOT infrastructure like bridges and culverts). See Table 2 for Details



MEMORANDUM OF AGREEMENT (MOA)

Table 1: Proposed Study Reach Information

Affected Communities	Stream Name	Miles of Study	Effective Flood Zone	Proposed Flood Zone	Proposed Hydrologic Model	Proposed Hydraulic Model
City of Gunnison and Unincorporated Gunnison County	Gunnison River and Gunnison River Split Flows	15.7	AE	AE	17C	HEC-RAS 1D Steady
	Gunnison River and Gunnison River Split Flows	9.7	AE	AE	17C	HEC-RAS 2D Unsteady
Town of Crested Butte	Coal Creek	0.6	A	AE	Rain on Mesh	HEC-RAS 2D Unsteady
Town of Crested Butte, Unincorporated Gunnison County	Slate River	9.4	AE	AE	17C	HEC-RAS 1D Steady
Town of Marble, Unincorporated Gunnison County	Carbonate Creek	0.5	A	AE	Rain on Mesh	HEC-RAS 1D Steady
	Crystal River	4.6	AE	AE	17C	HEC-RAS 2D Unsteady
Town of Mount Crested Butte, Unincorporated Gunnison County	Washington Gulch	4.0	A	AE	Rain on Mesh	HEC-RAS 1D Steady
Town of Pitkin, Unincorporated Gunnison County	Quartz Creek	18.8	A	AE	17C	HEC-RAS 1D Steady
Unincorporated Gunnison County	Cement Creek	1.7	A	AE	Rain on Mesh	HEC-RAS 1D Steady
	Clark Stream	1.2	AE	AE	17C	HEC-RAS 1D Steady
	Coal Creek	2.1	Not Mapped	AE	HEC-HMS	HEC-RAS 1D Steady
	Coal Creek	1.6	A	AE	Rain on Mesh	HEC-RAS 1D Steady
	Crystal River	3.1	A	AE	Rain on Mesh	HEC-RAS 2D Unsteady
	East River	26.7	Not Mapped, AE	AE	17C	HEC-RAS 1D Steady
	East Willow Creek	3.4	A	AE	Rain on Mesh	HEC-RAS 1D Steady
	Gold Creek	1.4	Not Mapped	AE	HEC-HMS	HEC-RAS 1D Steady
	Lake Fork Gunnison River	27.8	Not Mapped	A (from BLE)	Rain on Mesh	HEC-RAS 2D Unsteady
	Milkranch Gulch	0.6	Not Mapped	A (from BLE)	Rain on Mesh	HEC-RAS 2D Unsteady
	North Fork Gunnison River	2.8	AE	AE	17C	HEC-RAS 1D Steady
Ohio Creek	20.7	A	AE	17C	HEC-RAS 2D Unsteady	



FACT SHEET/STUDY MEMO

Affected Communities	Stream Name	Miles of Study	Effective Flood Zone	Proposed Flood Zone	Proposed Hydrologic Model	Proposed Hydraulic Model
Unincorporated Gunnison County	Ohio Splitflow	4.3	A	AE	17C	HEC-RAS 2D Unsteady
	Quartz Creek Splitflow	2.4	A	AE	Rain on Mesh	HEC-RAS 1D Steady
	Slate River	9.6	A	AE	HEC-HMS	HEC-RAS 1D Steady
	Steuben Creek	0.8	X	A	Rain on Mesh	HEC-RAS 2D Unsteady
	Taylor River	0.6	A	AE	17C	HEC-RAS 1D Steady
	Tomichi Creek	18.0	A, AE	AE	17C	HEC-RAS 1D Steady
All Communities	Various	331.4	A, X, Unmapped	A	Various	Various
TOTAL		523.5				

Table 2: Zone A Reaches with Proposed Model Enhancements to Incorporate Major CDOT Structures

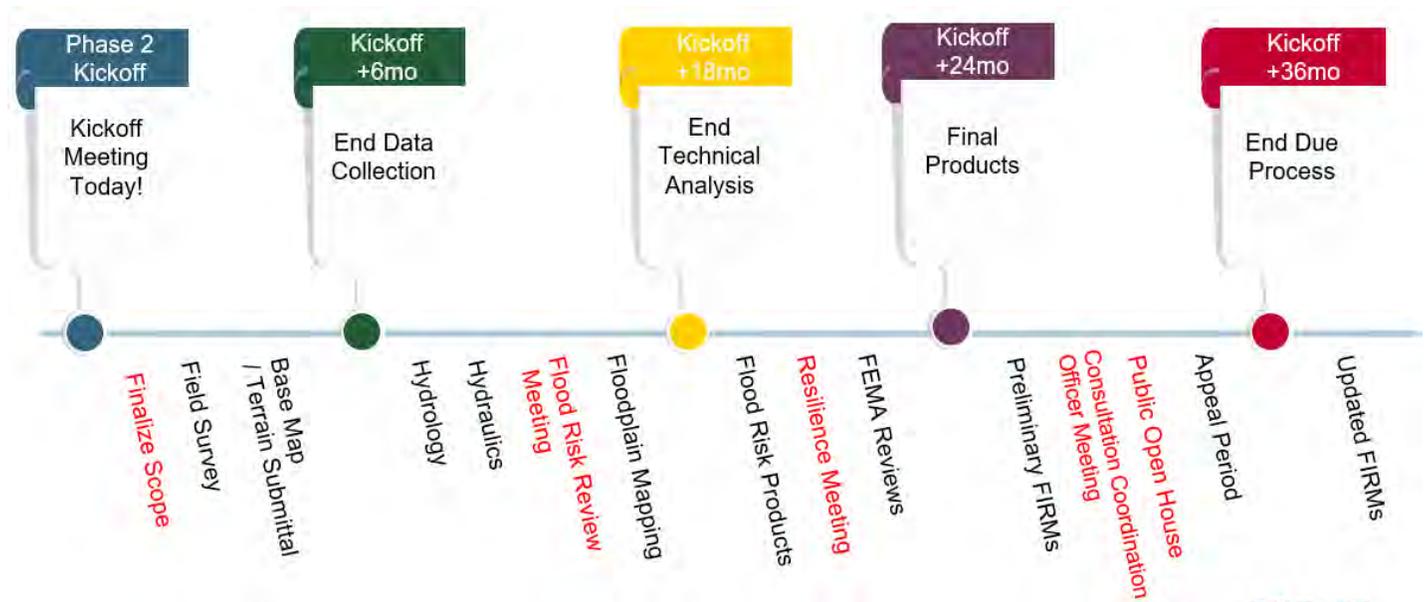
Bridge or Major Culvert Location from CDOT	Proposed Flood Zone
Hwy 133 and East Muddy Creek near CR 77	A
Hwy 133 and CR 77 with East Muddy Creek	A
SH 149 and Cebolla Creek	A
Hwy 133 and North Fork of the Gunnison River near Hawksnest Creek	A
Hwy 133 and North Fork of the Gunnison River near CR 133A	A
SH 114 and Cochetopa Creek north of CR 43A	A
SH 149 and Gunnison River	A
Hwy 133 and East Muddy Creek near Lee Creek	A
SH 149 and Cochetopa Creek south of Tomichi Creek	A
Hwy 133 and Muddy Creek near West Muddy Creek	A
US 50 and Unnamed Stream	A
Hwy 133 and East Muddy Creek	A
SH 149 and Lake Fork of the Gunnison River	A
US 50 and Big Blue Creek	A



MEMORANDUM OF AGREEMENT (MOA)

Project Schedule

A high-level schedule for the flood risk project is presented below (subject to change).



General Project Approach for Flood Risk Studies

The following methodology will be applied to this study, which is in accordance with applicable FEMA Risk MAP Technical References, [Guidelines and Standards](#) for Flood Risk Analysis and Mapping. The flood study tasks vary based on the level of study for the designated reaches, which are outlined in Table 1 and the Scoping Maps. Detailed Level studies (mapped as Zone AE, AO, or AH) include survey and field reconnaissance and will eventually result in special flood hazard area (SFHA) delineations with plotted Base Flood Elevations (BFEs) as applicable, and delineated floodways (unless otherwise requested). Enhanced Zone A studies will utilize applicable data from as-builts or other community-provided data to improve BLE models by including structures. Base Level / Approximate (mapped as Zone A) studies do not incorporate field reconnaissance or survey data (unless specifically requested), rely exclusively on topographic data for terrain information, and will eventually result in model-backed SFHAs without plotted BFEs.

The Project tasks include the following level of effort:

- Field Survey and Reconnaissance – Channel bathymetry and structure survey is being collected for all detailed reaches. Bathymetric survey data is also being collected for approximate reaches along major flooding sources such as the Gunnison River. Survey information collected includes:
 - Documenting the condition and types of hydraulic structures, such as bridges and culverts, and measuring structure dimensions.
 - Measuring channel dimensions and elevations including the bank and overbank areas along specified cross-sections. Cross-sections are spaced every 2,000 to 3,000ft for detailed studies, except where bathymetry is captured at structures, and every 5 miles for approximate studies along major flood sources.
- Topographic Data – This effort will include generating terrain models using Quality Level 2 Light Detection and Ranging (LiDAR) datasets, which were collected between 2015 and 2019. If additional topographic data is provided by communities by **November 8, 2024** these data can also be incorporated.
- Hydrology – New or updated hydrological analyses will be completed for most of the Zone AE scoped flooding sources and are expected to be submitted to FEMA for review in Summer/Fall 2025. Where sufficient stream gage data is available, a Bulletin 17C statistical stream gage analysis will be used to estimate hydrology. For detailed studies where stream gage data is not available, either a rainfall-runoff model will be developed using the Hydrologic Engineering Center – Hydrologic Modeling System (HEC-HMS) or hydrologic data may be developed using a custom regional regression study. Any HMS models will be calibrated based on local stream gage data and effective hydrology within Gunnison County. For the approximate studies where sufficient gage data is not available



FACT SHEET/STUDY MEMO

to complete a 17C analysis, the rain-on-mesh hydrology developed in HEC-RAS as part of the BLE study will be leveraged. BLE hydrology calculations use NOAA Atlas 14 data, nested hyetographs, and aerial reduction coefficients to estimate rainfall onto the hydraulic mesh. The BLE hydraulic calculations then route runoff through the watershed. The BLE rain-on-mesh model was calibrated based on local gage data and is reliable for approximate studies. Information about the hydrological method used for each flood source can be found in Table 1 above. The 10%, 4%, 2%, 1%, 1% plus, and 0.2% annual chance events will be estimated for all flood sources. For reference, a chart with recurrence intervals and annual chance exceedance percentages is included in Table 3.

Table 3: Recurrence Intervals and Annual Chance Exceedance Probabilities

Recurrence Interval (years)	Annual Exceedance Probability (%)
10	10
25	4
50	2
100	1
100-plus	1+
500	0.2

- Hydraulics – New and updated hydraulics will include performing detailed and approximate 1D steady-state and 2D unsteady-state hydraulics using HEC-RAS 6.3 or newer version. Floodways will be delineated for all detailed reaches (unless otherwise requested). Additional modeling information can be found in Table 1.
- Flood Risk Products – This will include flood hazard mapping spatial files and exhibits containing results of the analysis, as well as non-regulatory products (Changes Since Last FIRM, depth grids, water surface elevation grids, percent annual chance grids, percent 30-year grids, Areas of Mitigation interest). All data will be formatted to meet [FEMA's technical references](#).

Community Responsibilities

Communities participating in the National Flood Insurance Program (NFIP) are typically required to provide updates regarding flood risk, as described in [44 CFR 65.3](#). CWCB and FEMA are offering support to identify revised flood risks by initiating this project. While providing this support, CWCB and FEMA ask that the community agree to lead the following tasks:

- Identify any other agencies or stakeholders that should be included in the process.
- Provide updates to community leaders and pertinent information to homeowners. Make sure they understand this will result in identified floodplain changes for future phases of the study.
- Provide any prior engineering study or data that should be considered in this analysis before the main study process is underway. This includes identifying any upcoming or ongoing Conditional Letters of Map Revision or Letters of Map Revision (CLOMRs/LOMRs) across the study areas.
- Remain involved with the overall study process and review any information provided to offer concurrence with results, as well as be engaged and ask questions, raise concerns if/when applicable, and communicate with the project team.
- Identify any contact/staff changes related to this project as they occur to avoid communication gaps.
- Sign this MOA and ensure that all new community contacts review and re-submit this agreement.
- Identify any needs to support outreach or project understanding.

Stakeholder coordination is a significant part of this effort. The CWCB will help craft messaging and outreach materials for communities as appropriate, when requested. Some materials that have already been created can be accessed on www.coloradohazardmapping.com. Project information will be included on the project website at the Gunnison County Project page, provided we have community approval. The next official meeting and communication between the



FACT SHEET/STUDY MEMO

Communities and CWCB will be a Flood Risk Review meeting approximately in late 2025 to discuss draft hydraulic results and draft floodplains.

Request for Concurrence

Should you have any questions or comments regarding the stated scope of work, please contact Caitlin McDaniel, *CWCB Floodplain Mapping Program Coordinator* (Caitlin.mcdaniel@state.co.us or 720.854.3203), Marta Blanco Castaño, *CWCB Flood Mapping Program Assistant* (marta.blancocastano@state.co.us, 719.464.1199), or Chris Ide, *WSP Project Manager*, (christopher.ide@wsp.com, 303.742.5337). **Otherwise please indicate your concurrence with the above approaches and project understanding by returning a signed copy of this Fact Sheet/Study Memo to the above contacts; OR you may alternatively sign the following Google Form: <https://forms.gle/qpWwGEEj2WKA1urt8>**

Signing indicates concurrence with the general approach and partnership responsibilities but does not imply acceptance of future results nor ownership for their development. It is preferred that two community representatives sign. However, it is at the community’s discretion who should sign. **We kindly request that you provide concurrence by November 8 2024.** We appreciate your timely response and look forward to working with you on this Study.

Printed Name of Floodplain Administrator (FPA)

Community Name

Signature of FPA

Date

Printed Name of Community Executive Officer (CEO) or designee

Signature of CEO

Date

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Cash Transfer Report September 2024

Action Requested: Motion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Cash Transfer Report September 2024

Fiscal Impact: 10,128,836,23

Submitted by: Lupita Halligan

Submitter's Email Address: lhalligan@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\ACanada

Discharge Date: 10/10/2024

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: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 10/15/2024

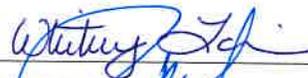


**GUNNISON COUNTY, COLORADO
CASH TRANSFER AUTHORIZATION
September-24**

TREASURER	FINANCE	FUND	INCREASE CASH	DECREASE CASH
001	01 11900	General	0.00	(4,417,526.10)
130	95 11122	General - Payroll Account	1,385,299.86	0.00
150	01 11102	General - Water Resources	0.00	0.00
155	01 11103	General - Workforce Impact Fee:	0.00	0.00
103	01 11105	General - Courthouse Renovation	0.00	0.00
147	01 11106	General - Revenue Clearing	0.00	(2,687,524.42)
002	02 11900	Road & Bridge	0.00	(324,667.87)
003	03 11900	Human Services	7,572.66	0.00
004	04 11900	Public Health Agency	26,689.01	0.00
007	07 11900	Conservation Trust	0.00	0.00
008	08 11900	Bond Fund	2,388,774.00	0.00
101	08 11101	Series 2020 Bond Reserve	0.00	0.00
104	08 11102	Series 2013 Bond Reserve	0.00	0.00
010	10 11900	Airport	135,697.61	0.00
102	10 11101	Airport - Terminal Construction	0.00	0.00
012	12 11900	Sales Tax Fund	0.00	(2,002,050.62)
013	13 11900	Land Preservation	72,968.94	0.00
030	30 11900	Mosquito Control	2,723.10	0.00
032	32 11900	Sage Grouse Trust	13,067.57	0.00
034	34 11900	Risk Management	6,259.60	0.00
041	41 11900	Airport Construction	0.00	0.00
043	43 11900	Capital Expenditures	27,400.79	0.00
050	50 11900	Gunnison County Sewer	0.00	(511,338.32)
135	50 11101	Sewer - Restricted	0.00	0.00
051	51 11900	Gunnison County Water	93,927.77	0.00
136	51 11101	Water - Restricted	0.00	0.00
052	52 11900	Solid Waste	0.00	(180,255.70)
125	52 11101	Solid Waste - Landfill Closure	8,248.97	0.00
126	52 11102	Solid Waste - Landfill Const	31,048.14	0.00
070	70 11900	Housing Authority	2,354,604.70	0.00
141	70 11101	Housing Authority Restricted Depo	0.00	0.00
071	71 11900	Senior Housing - Operating	12,879.85	0.00
140	71 11101	Senior Housing - Deposits	0.00	0.00
072	72 11900	Assisted Living	0.00	0.00
080	80 11900	ISF-I	663.75	0.00
082	82 11900	ISF-II	1,130.33	0.00
090	90 11900	Health Insurance Trust	103,852.71	0.00
115	90 11101	Health Insurance Claims	93,366.83	0.00
091	91 11900	Local Marketing District	73,132.68	0.00
092	92 11900	Transportation Authority	139,469.31	0.00
093	93 11900	Public Trustee Agency	0.00	(5,473.20)
145	95 11121	Accounts Payable Clearing	3,150,058.05	0.00
TOTALS			\$ 10,128,836.23	\$ (10,128,836.23)

TRANSFER FOR JOURNAL ENTRIES:

409083, 409084, 409085, 409086, 408077, 403791, 409129, 409140, 408602, 409276, 408639, 408652, 409328, 409360, 409361, 409362, 409363, 408653, 401975, 408654, 410011, 409368, 409369, 409463, 409460, 404832, 409461, 410062, 408584, AP, GBI, 409366 GNI, 409367, UBB,

PREPARED BY: 
 AUTHORIZED BY: 
 RECEIVED BY TREASURER: 

DATE: **OCT 10 2024**
 DATE: **OCT 10 2024**
 DATE: 10-10-24

**GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING:
September-24**

Balance	JE's	Description	Finance Business Date	01	01	01	01	01	02	03	04	07
				General Fund 01 11900	Water Resource Prot. 01 11102	Workforce Impact Fees 01 11103	Courthouse Renovation 01 11105	Revenue Clearing 01 11106	Road & Bridge 02 11900	Human Services 03 11900	Public Health 04 11900	Conservation Trust 07 11900
-	409083,	STND1: VEHICLE/EQUIPMENT RENT	9/30/2024	(24,542.67)						(384.16)		
-	409084,	STND2: BUDGETED INTERFUND TRANSFERS	9/30/2024	46,017.53					(9,545.84)		(5,166.67)	
-	409085,	STND3: MAPPING SYSTEM CHARGES	9/30/2024	(11,532.15)					(1,675.75)	(22.08)		
-	409086,	STND4: TELEPHONE/FAX SYSTEM CHARGES	9/30/2024	(3,880.82)					(390.83)	(637.50)	(825.00)	
-	408077,	STND5: COMPUTER SYSTEM CHARGES	9/30/2024	(22,646.93)					(1,783.33)	(2,279.17)	(4,632.92)	
-	403791,	RECLASS INS EXP	3/31/2024	32,040.00								
-	409129,	WEED RENT TO AIRPORT SEP	9/30/2024	(765.00)								
-	409140,	TRANSFER FROM RTA FOR MECHANIC SRVCS	9/16/2024									
-	408602,	MOTORPOOL AUGUST	8/31/2024	(4,511.78)						(539.35)	(459.62)	
-	409276,	REC MED/DEN/FLEX CHECKS SEP	9/30/2024	(6,045.23)								
-	408639,	RECLASS TO CORRECT ACCT CODE	8/31/2024	(113,082.72)								
-	408652,	RECLASS PCARD TRX FOR HHS	8/31/2024							7.35	(7.35)	
-	409328,	DHS RENT JUL-SEP 2024	9/30/2024	35,217.00						(35,217.00)		
-	409360,	RECBERKLEYSEP	9/30/2024									
-	409361,	COPIES BLACK SEP 2024	9/30/2024	(704.60)					(0.88)	(6.44)	(32.12)	
-	409362,	COPIES COLOR SEP 2024	9/30/2024	(1,261.80)					(2.16)	(21.24)	(161.46)	
-	409363,	POSTAGE USE SEP 2024	9/30/2024	(1,497.68)								
-	408653,	HOUSING LOAN TRANSFER	8/20/2024	(2,952,805.00)								
-	401975,	DEBT SERVICE TRANSFER	1/31/2024									
-	408654,	BMO PR TRF AUG-24	8/31/2024	1,000.00								
-	410011,	TRANSFER RENT/MOSQUITO PYMTS FROM GUNNIE	10/3/2024	(18,490.00)								
-	409368,	SEP CASH TRANSFER	9/30/2024	(70,000.00)								
-	409369,	DHS ATTORNEY 3RD QTR	9/30/2024	27,044.83						(27,044.83)		
-	409463,	TRANSFER FOR SEP CASH SHORTFALL	9/30/2024	(415,000.00)								
-	409460,	LF ALLOCATION SEP	9/30/2024									
-	404832,	RECLASS ALPINE AVIATION PYMT	4/30/2024	(687.89)								
-	409461,	PUBLIC HEALTH PHOTOCOPY SEP	9/30/2024	(40.00)							(194.84)	
-	410062,	WATER SEWER POSTAGE 4TH QTR	10/31/2024	758.31								
-												
-	408584,	REVENUE CLEARING August 24	8/31/2024	414,331.64				(2,687,524.42)	297.00	254,793.55	201,761.40	
-		REVENUE CLEARING September 24										
-	AP,	AP CLEARING September	9/30/2024	(457,859.99)					(125,735.30)	(11,470.35)	(31,659.51)	
-	GBI,	LANDFILL INTERFUND CHARGES										
-	409366 GNI,	Payroll Import September 24	9/30/2024	517,718.71					(182,825.19)	(169,606.12)	(131,910.82)	
-	409367,	NET PAYROLL TRANSFER (BMO TRF) September	9/30/2024	(1,386,299.86)								
-	UBB,	4th Quarter Water Sewer Transfer	9/30/2024	-	-	-	-	-	(3,005.59)	-	-	-
-		TOTALS		(4,417,526.10)	-	-	-	(2,687,524.42)	(324,667.87)	7,572.66	26,689.01	-

**GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING:
September-24**

JE's	Description	Finance Business Date	08	08	08	10	10	12	13	30	32	34	43
			Bond Fund 08 11900	Series 2010 Bond Reserve 08 11101	Series 2013 Bond Reserve 08 11102	Airport Operations 10 11900	Terminal Construction 10 11101	Sales Tax 12 11900	Land Preservation 13 11900	Mosquito Control 30 11900	Sage Grouse 32 11900	Risk Management 34 11900	Capital Expenditures 43 11900
409083,	STND1: VEHICLE/EQUIPMENT RENT	9/30/2024				(1,394.29)							
409084,	STND2: BUDGETED INTERFUND TRANSFERS	9/30/2024				(4,635.00)				1,675.00			
409085,	STND3: MAPPING SYSTEM CHARGES	9/30/2024				(22.08)							
409086,	STND4: TELEPHONE/FAX SYSTEM CHARGES	9/30/2024				(308.33)							
408077,	STND5: COMPUTER SYSTEM CHARGES	9/30/2024				(1,608.33)							
403791,	RECLASS INS EXP	3/31/2024										(32,040.00)	
409129,	WEED RENT TO AIRPORT SEP	9/30/2024				765.00							
409140,	TRANSFER FROM RTA FOR MECHANIC SRVCS	9/16/2024				48,000.00							
408602,	MOTORPOOL AUGUST	8/31/2024											
409276,	REC MED/DEN/FLEX CHECKS SEP	9/30/2024											
408639,	RECLASS TO CORRECT ACCT CODE	8/31/2024											113,082.72
408652,	RECLASS PCARD TRX FOR HHS	8/31/2024											
409328,	DHS RENT JUL-SEP 2024	9/30/2024											
409360,	RECBERKLEYSEP	9/30/2024											
409361,	COPIES BLACK SEP 2024	9/30/2024				(9.73)							
409362,	COPIES COLOR SEP 2024	9/30/2024				(93.06)							
409363,	POSTAGE USE SEP 2024	9/30/2024											
408653,	HOUSING LOAN TRANSFER	8/20/2024											
401975,	DEBT SERVICE TRANSFER	1/31/2024	2,388,774.00					(2,388,774.00)					
408654,	BMO PR TRF AUG-24	8/31/2024											
410011,	TRANSFER RENT/MOSQUITO PYMTS FROM GUNNIE	10/3/2024								18,490.00			
409368,	SEP CASH TRANSFER	9/30/2024										40,000.00	
409369,	DHS ATTORNEY 3RD QTR	9/30/2024											
409463,	TRANSFER FOR SEP CASH SHORTFALL	9/30/2024											
409460,	LF ALLOCATION SEP	9/30/2024									13,067.57		
404832,	RECLASS ALPINE AVIATION PYMT	4/30/2024				687.89							
409461,	PUBLIC HEALTH PHOTOCOPY SEP	9/30/2024											
410062,	WATER SEWER POSTAGE 4TH QTR	10/31/2024											
408584,	REVENUE CLEARING August 24	8/31/2024				210,085.76		613,887.68	72,968.94				
	REVENUE CLEARING September 24												
AP,	AP CLEARING September	9/30/2024				(31,478.02)		(227,164.30)		(17,441.90)		(1,700.40)	(85,476.10)
GBI,	LANDFILL INTERFUND CHARGES												
409366 GNI,	Payroll Import September 24	9/30/2024				(84,292.20)							
409367,	NET PAYROLL TRANSFER (BMO TRF) September	9/30/2024											
UBB,	4th Quarter Water Sewer Transfer	9/30/2024	-	-	-	-	-	-	-	-	-	-	(205.83)
TOTALS			2,388,774.00	-	-	135,697.61	-	(2,002,050.62)	72,968.94	2,723.10	13,067.57	6,259.60	27,400.79

**GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING:
September-24**

JE's	Description	Finance Business Date	50	50	51	51	52	52	52	70	70	71	71
			Sewer Fund 50 11900	Sewer Bond Reserve 50 11101	Water Fund 51 11900	Water Bond Reserve 51 11101	Solid Waste 52 11900	Landfill Closure 52 11101	Landfill Construction 52 11102	Housing Authority 70 11900	Hsg Auth Deposits 70 11101	Senior Housing 71 11900	Senior Hsg. Deposits 71 11101
409083,	STND1: VEHICLE/EQUIPMENT RENT	9/30/2024	(386.28)		(1,456.45)		(16,237.15)						
409084,	STND2: BUDGETED INTERFUND TRANSFERS	9/30/2024	(3,749.58)		2,416.66		(5,538.54)			(916.67)			
409085,	STND3: MAPPING SYSTEM CHARGES	9/30/2024			(661.50)								
409086,	STND4: TELEPHONE/FAX SYSTEM CHARGES	9/30/2024					(37.50)						
408077,	STND5: COMPUTER SYSTEM CHARGES	9/30/2024			(350.00)		(445.83)						
403791,	RECLASS INS EXP	3/31/2024											
409129,	WEED RENT TO AIRPORT SEP	9/30/2024											
409140,	TRANSFER FROM RTA FOR MECHANIC SRVCS	9/16/2024											
408602,	MOTORPOOL AUGUST	8/31/2024											
409276,	REC MED/DEN/FLEX CHECKS SEP	9/30/2024											
408639,	RECLASS TO CORRECT ACCT CODE	8/31/2024											
408652,	RECLASS PCARD TRX FOR HHS	8/31/2024											
409328,	DHS RENT JUL-SEP 2024	9/30/2024											
409360,	RECBERKLEYSEP	9/30/2024											
409361,	COPIES BLACK SEP 2024	9/30/2024											
409362,	COPIES COLOR SEP 2024	9/30/2024											
409363,	POSTAGE USE SEP 2024	9/30/2024											
408653,	HOUSING LOAN TRANSFER	8/20/2024								2,952,805.00			
401975,	DEBT SERVICE TRANSFER	1/31/2024											
408654,	BMO PR TRF AUG-24	8/31/2024											
410011,	TRANSFER RENT/MOSQUITO PYMTS FROM GUNNIE	10/3/2024											
409368,	SEP CASH TRANSFER	9/30/2024											
409369,	DHS ATTORNEY 3RD QTR	9/30/2024											
409463,	TRANSFER FOR SEP CASH SHORTFALL	9/30/2024											
409460,	LF ALLOCATION SEP	9/30/2024					(52,364.68)	8,248.97	31,048.14				
404832,	RECLASS ALPINE AVIATION PYMT	4/30/2024											
409461,	PUBLIC HEALTH PHOTOCOPY SEP	9/30/2024											
410062,	WATER SEWER POSTAGE 4TH QTR	10/31/2024	(507.15)		(251.16)								
408584,	REVENUE CLEARING August 24	8/31/2024					2,044.24					17,994.00	
	REVENUE CLEARING September 24												
AP,	AP CLEARING September	9/30/2024	(391,082.43)		(5,647.07)		(46,876.19)			(597,283.63)		(4,281.27)	
GBI,	LANDFILL INTERFUND CHARGES												
409366 GNI,	Payroll Import September 24	9/30/2024	(3,304.01)		(15,643.00)		(60,800.05)					(832.88)	
409367,	NET PAYROLL TRANSFER (BMO TRF) September	9/30/2024											
UBB,	4th Quarter Water Sewer Transfer	9/30/2024	(112,308.87)	-	115,520.29	-	-	-	-	-	-	-	-
	TOTALS		(511,338.32)	-	93,927.77	-	(180,255.70)	8,248.97	31,048.14	2,354,604.70	-	12,879.85	-

**GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING:
September-24**

JE's	Description	Finance Business Date	72 Assisted Living 72 11900	80 Internal Service I 80 11900	82 Internal Service II 82 11900	90 Health Insurance 90 11900	90 Health Claims Clearing 90 11101	91 Marketing District 91 11900	92 Transportation Authority 92 11900	93 Public Trustee 93 11900	95 Accounts Pay Clearing 95 11121	95 Payroll Clearing 95 11122
409083,	STND1: VEHICLE/EQUIPMENT RENT	9/30/2024		44,557.25	(156.25)							
409084,	STND2: BUDGETED INTERFUND TRANSFERS	9/30/2024		(8,108.76)	(7,638.02)			(3,708.44)	(1,101.67)			
409085,	STND3: MAPPING SYSTEM CHARGES	9/30/2024			13,935.64							
409086,	STND4: TELEPHONE/FAX SYSTEM CHARGES	9/30/2024		(37.50)	6,154.98					(37.50)		
408077,	STND5: COMPUTER SYSTEM CHARGES	9/30/2024		(595.83)	34,538.17					(195.83)		
403791,	RECLASS INS EXP	3/31/2024										
409129,	WEED RENT TO AIRPORT SEP	9/30/2024										
409140,	TRANSFER FROM RTA FOR MECHANIC SRVCS	9/16/2024							(48,000.00)			
408602,	MOTORPOOL AUGUST	8/31/2024		5,510.75								
409276,	REC MED/DEN/FLEX CHECKS SEP	9/30/2024				(103,479.59)	109,524.82					
408639,	RECLASS TO CORRECT ACCT CODE	8/31/2024										
408652,	RECLASS PCARD TRX FOR HHS	8/31/2024										
409328,	DHS RENT JUL-SEP 2024	9/30/2024										
409360,	RECBERKLEYSEP	9/30/2024				16,157.99	(16,157.99)					
409361,	COPIES BLACK SEP 2024	9/30/2024			753.77							
409362,	COPIES COLOR SEP 2024	9/30/2024			1,539.72							
409363,	POSTAGE USE SEP 2024	9/30/2024			1,497.68							
408653,	HOUSING LOAN TRANSFER	8/20/2024										
401975,	DEBT SERVICE TRANSFER	1/31/2024										
408654,	BMO PR TRF AUG-24	8/31/2024										(1,000.00)
410011,	TRANSFER RENT/MOSQUITO PYMTS FROM GUNNIE	10/3/2024										
409368,	SEP CASH TRANSFER	9/30/2024		30,000.00								
409369,	DHS ATTORNEY 3RD QTR	9/30/2024										
409463,	TRANSFER FOR SEP CASH SHORTFALL	9/30/2024		415,000.00								
409460,	LF ALLOCATION SEP	9/30/2024										
404832,	RECLASS ALPINE AVIATION PYMT	4/30/2024										
409461,	PUBLIC HEALTH PHOTOCOPY SEP	9/30/2024			234.84							
410062,	WATER SEWER POSTAGE 4TH QTR	10/31/2024										
408584,	REVENUE CLEARING August 24	8/31/2024						324,641.12	574,719.09			
	REVENUE CLEARING September 24											
AP,	AP CLEARING September	9/30/2024		(417,861.53)	(3,820.94)	(59,271.01)		(247,800.00)	(386,148.11)		3,150,058.05	
GBI,	LANDFILL INTERFUND CHARGES											
409366 GNI,	Payroll Import September 24	9/30/2024		(67,800.63)	(45,909.26)	250,445.32				(5,239.87)		
409367,	NET PAYROLL TRANSFER (BMO TRF) September	9/30/2024										1,386,299.86
UBB,	4th Quarter Water Sewer Transfer	9/30/2024	-	-	-	-	-	-	-	-	-	-
	TOTALS		-	663.75	1,130.33	103,852.71	93,366.83	73,132.68	139,469.31	(5,473.20)	3,150,058.05	1,385,299.86

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: August 2024 Sales Tax and Local Marketing Tax

Action Requested: Discussion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

August 2024 Sales Tax and Local Marketing Tax

Fiscal Impact:

Submitted by: Lupita Halligan

Submitter's Email Address: lhalligan@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\ACanada

Discharge Date: 10/10/2024

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: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 10/15/2024



Gunnison County, Colorado
Total Taxable Sales
For the Year Ended 12/31/2024

Entity	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
City of Gunnison	18,333,426	17,796,748	18,151,279	15,478,567	18,973,287	23,413,482	27,383,109	27,484,423					167,014,321
Crested Butte	13,813,046	14,930,455	16,113,900	5,365,049	7,141,115	14,713,649	21,945,417	17,505,137					111,527,768
Mt. Crested Butte	7,828,497	9,476,570	8,877,375	1,740,035	2,445,582	3,652,649	6,479,827	6,150,664					46,651,199
Marble	123,756	56,991	83,491	40,812	218,209	466,588	509,999	431,717					1,931,563
Pitkin	89,194	50,628	59,135	115,088	84,932	290,488	501,439	440,850					1,631,754
Unincorporated	17,048,736	17,797,910	18,201,993	15,483,778	18,395,931	26,842,600	25,920,517	24,373,186					164,064,651
TOTAL TAXABLE SALES	57,236,655	60,109,302	61,487,173	38,223,329	47,259,056	69,379,456	82,740,308	76,385,977	-	-	-	-	492,821,256
Computed 1% Sales Tax	572,367	601,093	614,872	382,233	472,591	693,795	827,403	763,860	-	-	-	-	4,928,213
% Incr(Decr) of 2024 over 2023	2.66%	2.83%	-6.31%	-2.06%	4.41%	8.19%	-3.85%	-2.93%					



Gunnison County, Colorado
Total Taxable Sales
For the Year Ended 12/31/2023

Entity	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
City of Gunnison	17,862,988	18,321,543	19,691,239	16,061,087	18,892,531	24,906,638	28,787,334	30,054,958	23,838,013	20,402,752	18,155,631	20,581,787	257,556,501
Crested Butte	15,075,290	15,248,551	17,712,670	6,217,119	8,538,003	14,222,157	23,021,002	17,145,443	14,468,793	9,644,189	8,345,103	14,906,740	164,545,060
Mt. Crested Butte	8,468,197	10,268,039	10,841,913	2,300,815	1,762,104	3,475,304	8,054,444	4,954,151	3,394,676	2,339,764	2,237,863	6,985,254	65,082,524
Marble	131,754	67,728	87,331	79,408	243,675	386,138	639,387	421,545	584,264	329,568	72,912	92,606	3,136,316
Pitkin	55,308	42,949	45,531	65,200	94,704	339,388	592,807	306,519	273,533	123,238	230,205	71,707	2,241,089
Unincorporated	14,162,533	14,506,071	17,251,665	14,303,145	15,729,974	20,795,994	24,961,795	25,812,830	26,587,137	19,479,397	18,311,671	21,008,929	232,911,141
TOTAL TAXABLE SALES	55,756,070	58,454,881	65,630,349	39,026,774	45,260,991	64,125,619	86,056,769	78,695,446	69,146,416	52,318,908	47,353,385	63,647,023	725,472,631
Computed 1% Sales Tax	557,561	584,549	656,303	390,268	452,610	641,256	860,568	786,954	691,464	523,189	473,534	636,470	7,254,726
% Incr(Decr) of 2023 over 2022	7.68%	9.17%	3.44%	-0.66%	1.04%	-5.60%	11.60%	4.70%	4.91%	2.39%	4.03%	2.47%	3.98%



Gunnison County, Colorado
Total Taxable Sales
For the Year Ended 12/31/2022

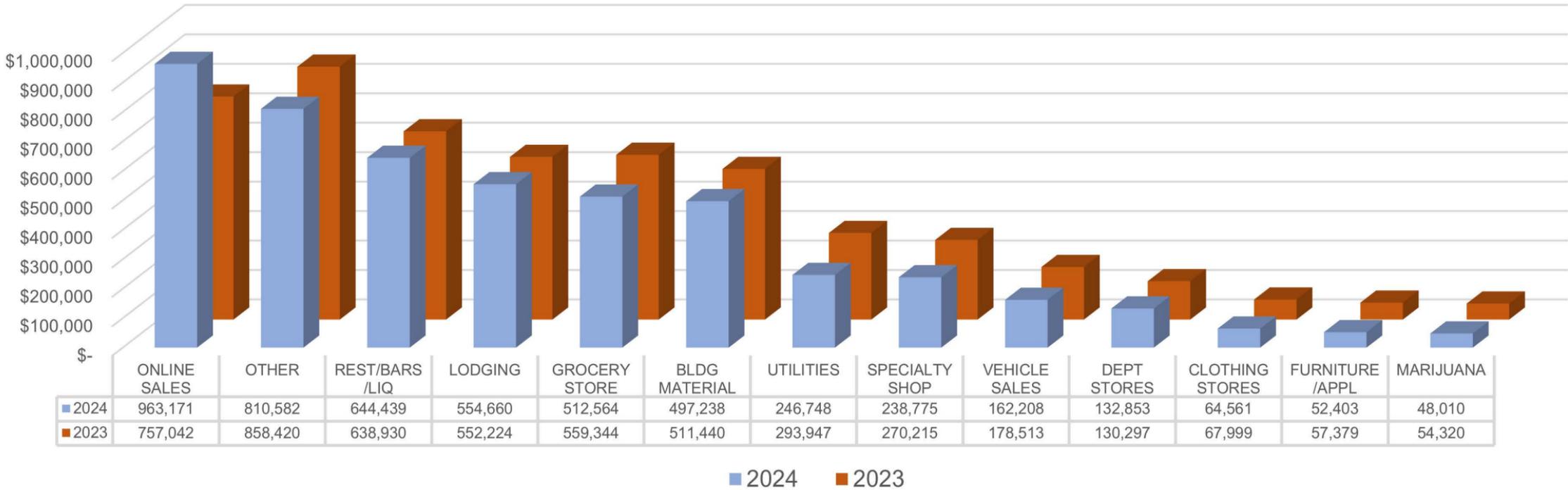
Entity	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
City of Gunnison	18,967,548	18,062,071	20,438,936	17,890,614	20,669,031	25,796,768	28,196,350	31,629,842	24,126,432	20,457,915	18,124,629	20,960,481	265,320,617
Crested Butte	14,992,677	16,681,498	17,221,472	7,933,378	8,726,989	15,911,249	20,921,043	18,437,867	17,020,353	10,727,318	8,543,383	14,679,374	171,796,601
Mt. Crested Butte	6,535,099	8,287,717	12,249,117	2,144,364	1,548,296	4,216,835	6,653,868	4,611,501	4,234,447	2,374,698	2,875,744	8,304,071	64,035,757
Marble	102,381	141,319	148,498	113,763	262,147	534,477	468,330	450,330	565,280	390,700	121,001	223,421	3,521,647
Pitkin	16,078	57,347	54,260	93,995	64,328	160,633	481,740	328,952	236,439	48,859	58,230	35,113	1,635,974
Unincorporated	11,167,071	10,312,892	13,338,354	11,108,839	13,524,789	21,307,219	20,393,061	19,704,387	19,725,170	17,099,249	15,795,244	17,912,969	191,389,244
TOTAL TAXABLE SALES	51,780,854	53,542,844	63,450,637	39,284,953	44,795,580	67,927,181	77,114,392	75,162,879	65,908,121	51,098,739	45,518,231	62,115,429	697,699,840
Computed 1% Sales Tax	517,809	535,428	634,506	392,850	447,956	679,272	771,144	751,629	659,081	510,987	455,182	621,154	6,976,998
% Incr(Decr) of 2022 over 2021	22.44%	16.01%	22.41%	10.51%	11.23%	12.32%	9.24%	20.70%	2.88%	8.58%	7.44%	11.76%	12.80%



GUNNISON COUNTY ONLY
SALES TAX REVENUE COMPARISONS

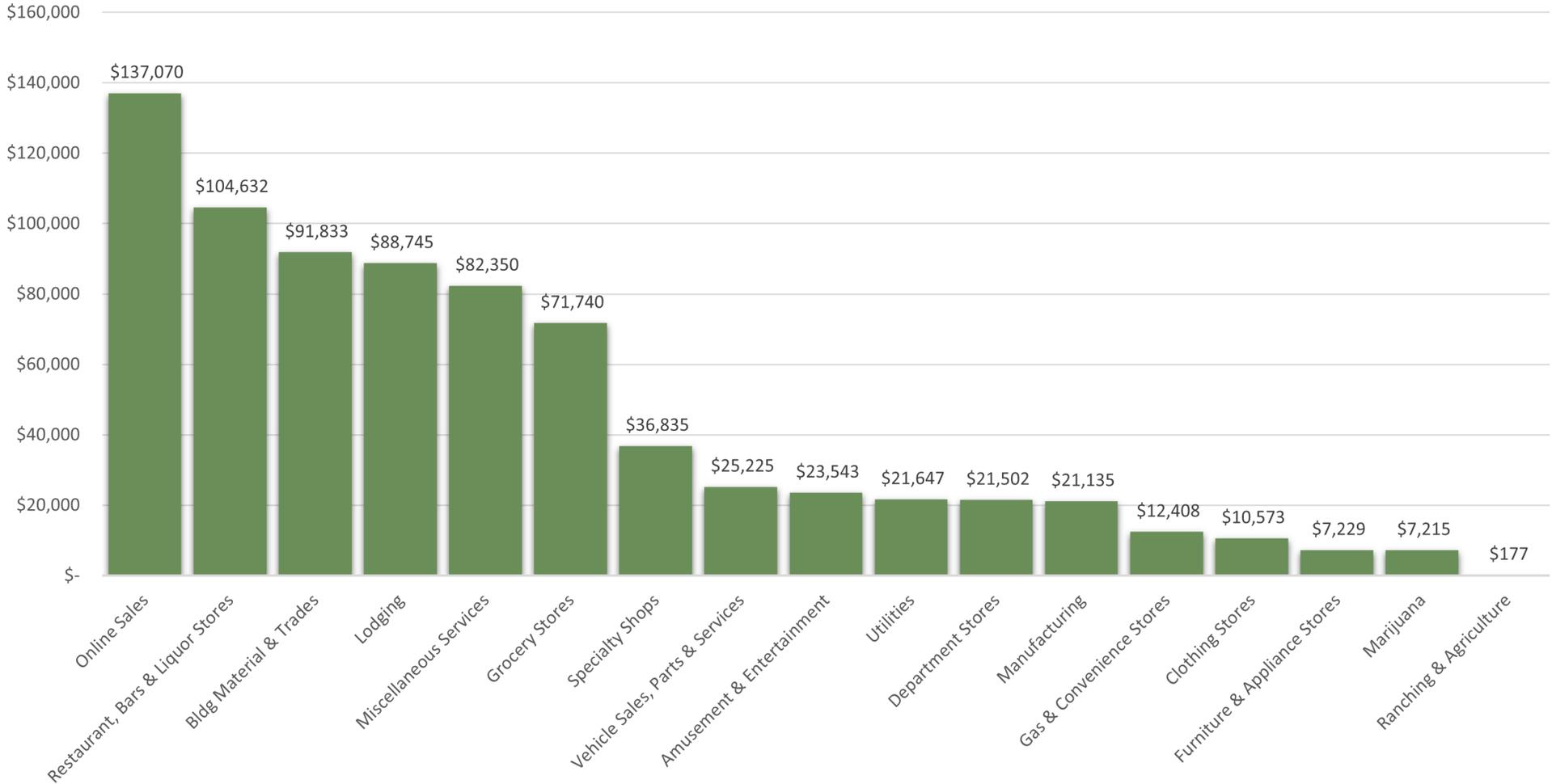
YEAR		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Year to Date	Budgeted Sales Tax Revenue And % YTD Actual / TTL Budgeted
2024	Current Month TOTAL															
	COUNTY REVENUE	\$ 345,783.95	\$ 363,893.06	\$ 372,802.83	\$ 242,892.53	\$ 302,631.94	\$ 455,467.28	\$ 517,661.13	\$ 478,152.82					\$ 3,079,285.54	\$ 3,079,285.54	\$ 4,207,000.00
	% Change over previous year (monthly)	6.42%	6.98%	-4.35%	0.37%	7.97%	13.88%	-2.41%	-3.96%						2.46%	73.19%
2023	Current Month TOTAL															
	COUNTY REVENUE	\$ 324,932.02	\$ 340,143.76	\$ 389,749.07	\$ 241,988.60	\$ 280,293.83	\$ 399,947.07	\$ 530,431.82	\$ 497,880.38	\$ 454,006.77	\$ 334,330.53	\$ 303,664.28	\$ 398,618.76	\$ 4,495,986.86	\$ 3,005,366.53	\$ 3,940,000.00
	% Change over previous year (monthly)	10.94%	14.37%	7.64%	5.16%	3.91%	-5.74%	13.91%	10.04%	11.74%	4.76%	6.66%	5.38%		7.54%	76.28%
2022	Current Month TOTAL															
	COUNTY REVENUE	\$ 292,877.63	\$ 297,416.68	\$ 362,082.96	\$ 230,106.96	\$ 269,739.85	\$ 424,310.00	\$ 465,675.27	\$ 452,474.33	\$ 406,304.46	\$ 319,127.94	\$ 284,705.38	\$ 378,279.99	\$ 4,183,101.45	\$ 2,794,683.68	\$ 3,406,600.00
	% Change over previous year (monthly)	25.29%	15.33%	24.83%	15.44%	15.78%	17.74%	13.57%	24.06%	9.13%	16.78%	13.59%	15.90%		18.97%	82.04%
2021	Current Month TOTAL															
	COUNTY REVENUE	\$ 233,764.43	\$ 257,877.27	\$ 290,061.24	\$ 199,331.52	\$ 232,967.59	\$ 360,365.64	\$ 410,033.18	\$ 364,717.53	\$ 372,329.35	\$ 273,280.66	\$ 250,647.04	\$ 326,388.65	\$ 3,571,764.10	\$ 2,349,118.40	\$ 3,406,600.00
	% Change over previous year (monthly)	10.45%	19.35%	71.68%	39.31%	36.67%	43.26%	22.38%	19.85%	14.40%	14.65%	22.07%	9.15%		30.43%	68.96%
2020	Current Month TOTAL															
	COUNTY REVENUE	\$ 211,645.49	\$ 216,060.62	\$ 168,955.20	\$ 143,088.55	\$ 170,460.34	\$ 251,543.96	\$ 335,046.12	\$ 304,308.97	\$ 325,464.58	\$ 238,366.46	\$ 205,331.59	\$ 299,015.41	\$ 2,869,287.29	\$ 1,801,109.25	\$ 2,364,672.12
	% Change over previous year (monthly)	24.45%	29.42%	-3.86%	8.26%	19.46%	6.12%	6.06%	11.54%	31.38%	18.14%	14.22%	14.84%		11.64%	76.17%
2019	Current Month TOTAL															
	COUNTY REVENUE	\$ 170,067.96	\$ 166,941.31	\$ 175,741.46	\$ 132,172.13	\$ 142,697.59	\$ 237,026.29	\$ 315,888.42	\$ 272,815.87	\$ 247,730.77	\$ 201,759.56	\$ 179,763.86	\$ 260,373.24	\$ 2,502,978.46	\$ 1,613,351.03	\$ 2,110,144.44
	% Change over previous year (monthly)	6.96%	12.89%	4.28%	9.95%	-0.24%	10.74%	11.84%	16.86%	-10.43%	26.89%	43.45%	33.69%		9.86%	76.46%
2018	Current Month TOTAL															
	COUNTY REVENUE	\$ 158,998.15	\$ 147,877.26	\$ 168,534.55	\$ 120,215.15	\$ 143,035.31	\$ 214,044.30	\$ 282,456.83	\$ 233,447.74	\$ 276,580.27	\$ 159,001.17	\$ 125,310.95	\$ 194,759.60	\$ 2,224,261.28	\$ 1,468,609.29	\$ 1,924,050.00
	% Change over previous year (monthly)	14.07%	0.56%	-3.97%	24.93%	24.08%	16.38%	25.51%	-2.42%	37.65%	12.47%	7.25%	6.80%		11.12%	76.33%
2017	Current Month TOTAL															
	COUNTY REVENUE	\$ 139,392.05	\$ 147,046.94	\$ 175,494.85	\$ 96,225.07	\$ 115,278.76	\$ 183,923.35	\$ 225,051.99	\$ 239,240.43	\$ 200,934.31	\$ 141,366.34	\$ 116,835.75	\$ 182,355.98	\$ 1,963,145.82	\$ 1,321,653.44	\$ 1,838,400.00
	% Change over previous year (monthly)	11.37%	-9.78%	11.44%	-7.80%	5.38%	1.77%	-4.98%	4.68%	6.87%	17.47%	22.18%	5.95%		1.24%	71.89%
2016	Current Month TOTAL															
	COUNTY REVENUE	\$ 125,157.30	\$ 162,978.56	\$ 157,480.34	\$ 104,370.28	\$ 109,392.20	\$ 180,729.23	\$ 236,844.80	\$ 228,536.23	\$ 188,023.92	\$ 120,347.56	\$ 95,627.52	\$ 172,116.30	\$ 1,881,604.24	\$ 1,305,488.94	\$ 1,838,000.00
	% Change over previous year (monthly)	-1.20%	29.56%	4.72%	21.85%	6.55%	9.49%	2.63%	16.62%	-4.53%	6.42%	-4.80%	4.24%		10.36%	71.03%
2015	Current Month TOTAL															
	COUNTY REVENUE	\$ 126,678.67	\$ 125,794.53	\$ 150,379.22	\$ 85,651.79	\$ 102,663.54	\$ 165,070.67	\$ 230,768.25	\$ 195,967.70	\$ 196,937.46	\$ 113,087.50	\$ 100,454.29	\$ 165,122.68	\$ 1,758,576.30	\$ 1,182,974.37	\$ 1,590,000.00
	% Change over previous year (monthly)	13.93%	13.06%	10.63%	7.12%	3.16%	11.09%	6.21%	7.35%	8.53%	4.87%	4.44%	8.69%		8.90%	74.40%
2014	Current Month TOTAL															
	COUNTY REVENUE	\$ 111,193.82	\$ 111,264.35	\$ 135,936.02	\$ 79,959.58	\$ 99,519.75	\$ 148,591.26	\$ 217,271.71	\$ 182,557.86	\$ 181,452.74	\$ 107,834.56	\$ 96,183.39	\$ 151,915.60	\$ 1,623,680.64	\$ 1,086,294.35	\$ 1,472,000.00
	% Change over previous year (monthly)	0.79%	4.46%	4.02%	6.01%	8.73%	5.16%	7.10%	9.55%	23.01%	-0.72%	6.56%	9.74%		5.95%	73.80%
2013	Current Month TOTAL															
	COUNTY REVENUE	\$ 110,323.53	\$ 106,514.20	\$ 130,684.01	\$ 75,428.71	\$ 91,528.08	\$ 141,300.06	\$ 202,862.92	\$ 166,649.18	\$ 147,508.85	\$ 108,616.50	\$ 90,259.56	\$ 138,427.93	\$ 1,510,103.53	\$ 1,025,290.69	\$ 1,425,560.00
	% Change over previous year (monthly)	18.70%	-3.76%	12.39%	-3.09%	-2.68%	-2.80%	11.87%	17.96%	11.21%	13.03%	2.22%	5.56%		6.83%	71.92%
2012	Current Month TOTAL															
	COUNTY REVENUE	\$ 92,940.69	\$ 110,678.57	\$ 116,280.84	\$ 77,835.01	\$ 94,048.48	\$ 145,374.41	\$ 181,344.11	\$ 141,276.47	\$ 132,636.58	\$ 96,095.54	\$ 88,302.36	\$ 131,131.54	\$ 1,407,944.60	\$ 959,778.58	\$ 1,329,266.00
	% Change over previous year (monthly)	-5.63%	11.73%	-2.46%	8.75%	16.00%	21.77%	2.09%	-10.04%	0.67%	5.01%	3.11%	-7.50%		3.93%	72.20%
2011	Current Month TOTAL															
	COUNTY REVENUE	\$ 98,483.50	\$ 99,062.88	\$ 119,211.37	\$ 71,571.55	\$ 81,077.59	\$ 119,386.11	\$ 177,639.68	\$ 157,047.23	\$ 131,749.00	\$ 91,514.44	\$ 85,637.00	\$ 141,760.78	\$ 1,374,141.13	\$ 923,479.91	\$ 1,314,611.00

2023/2024 YTD Industry Comparison as of August 2024



Taxes By Industry

August 2024





Taxes by Industry and
Jurisdiction
August 2024

	ALMONT	CRESTED BUTTE	GUNNISON	MARBLE	MT. CRESTED BUTTE	OHIO CITY	PARLIN	PITKIN	POWDERHORN	REM OF CNTY	SOMERSET	TINCUP	Grand Total
Amusement & Entertainment	1,167.98	6,097.89	8,904.18	-	3,934.57	3.70	-	0.25	-	3,434.79	0.12	-	23,543.48
Bldg Material & Trades	0.34	25,294.15	55,591.43	5.05	1,337.16	62.17	-	192.32	-	8,513.37	837.12	-	91,833.11
Clothing Stores	-	7,690.46	2,428.64	0.44	432.03	5.35	-	-	-	16.12	-	-	10,573.04
Department Stores	-	-	21,502.35	-	-	-	-	-	-	-	-	-	21,502.35
Furniture & Appliance Stores	-	2,498.47	2,305.18	90.51	167.13	5.39	-	0.48	-	2,154.49	7.81	-	7,229.46
Grocery Stores	-	17,410.38	54,166.08	-	4.58	-	-	-	-	158.57	-	-	71,739.61
Lodging	6,298.22	14,811.60	15,524.87	672.71	26,312.60	73.67	-	1,955.84	199.27	22,839.14	57.04	-	88,744.96
Manufacturing	74.74	4,929.70	10,311.86	14.08	1,474.53	1.05	-	1.61	0.01	2,392.30	1,935.48	-	21,135.36
Marijuana	-	2,939.48	4,275.45	-	-	-	-	-	-	-	-	-	7,214.93
Miscellaneous Services	5,389.40	19,269.87	17,912.72	94.52	21,621.31	1,256.44	6.39	699.11	0.01	15,324.66	775.13	-	82,349.56
Online Sales	-	-	-	-	-	-	-	-	-	137,069.68	0.04	-	137,069.72
Ranching & Agriculture	-	129.74	47.48	-	-	-	-	-	-	-	-	-	177.22
Specialty Shops	16.17	11,242.79	14,820.41	156.74	528.11	3.07	-	18.79	5.03	8,913.82	1,130.29	-	36,835.22
Utilities	766.44	3,143.74	3,370.96	127.89	3,246.72	28.09	0.77	228.65	-	10,702.37	31.51	-	21,647.14
Vehicle Sales, Parts & Services	-	1,716.91	18,757.42	43.69	23.57	-	-	384.64	-	4,146.73	152.29	-	25,225.25
Restaurant, Bars & Liquor Stores	-	55,864.76	37,105.08	3,111.54	2,424.33	-	-	205.04	-	5,920.80	-	-	104,631.55
Gas & Convenience Stores	0.92	2,011.43	7,820.12	-	-	-	-	721.77	-	438.49	1,415.08	-	12,407.81
Grand Total	13,714.21	175,051.37	274,844.23	4,317.17	61,506.64	1,438.93	7.16	4,408.50	204.32	222,025.33	6,341.91	-	763,859.77

Current Month Net Collection	150,988.25	153,443.94	225,700.97	56,842.31	80,200.55	267,369.77	313,268.01	241,735.29	294,313.53	90,622.93	62,462.92	191,652.50		
Interest Credit	4.00	25.00	30.00	4.64	88.00	3,069.00	20.00	52.00	43.00	18.74	24.00	953.40		
Program Cost	71.70	93.54	160.38	88.55	110.11	(2,467.14)	185.13	298.14	303.93	227.89	139.41	72.74		
Current Total Distribution	\$ 151,063.95	\$ 153,562.48	\$ 225,891.35	\$ 56,935.50	\$ 80,398.66	\$ 267,971.63	\$ 313,473.14	\$ 242,085.43	\$ 294,660.46	\$ 90,869.56	\$ 62,626.33	\$ 192,678.64	\$ 2,132,217.13	\$ 1,491,382.14
% Change over previous year (cumulative)	15.06%	8.18%	12.14%	-1.92%	1.85%	14.14%	14.88%	13.40%	14.18%	11.43%	12.48%	11.68%	11.68%	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
2017														
Current Month Net Collection	131,226.92	150,242.13	191,385.00	125,552.00	56,447.40	166,343.60	267,468.40	227,437.04	248,807.60	118,126.46	40,002.34	184,745.32		
Interest Credit	22.00	16.00	8.00	310.00	103.00	40.00	55.00	19.00	56.00	1,820.00	(13.00)	59.00		
Program Cost	41.65	54.80	89.05	-	228.03	(2,234.71)	109.46	162.93	196.53	188.83	61.55	52.41		
Current Total Distribution	\$ 131,290.57	\$ 150,312.93	\$ 191,482.05	\$ 125,862.00	\$ 56,778.43	\$ 164,148.89	\$ 267,632.86	\$ 227,618.97	\$ 249,060.13	\$ 120,135.29	\$ 40,050.89	\$ 184,856.73	\$ 1,909,229.74	\$ 1,315,126.70
% Change over previous year (cumulative)	-14.99%	-11.93%	-2.37%	1.95%	3.02%	6.33%	4.67%	6.62%	7.27%	10.32%	9.96%	10.28%	10.28%	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
2016														
Current Month Net Collection	154,255.38	165,229.45	164,669.00	102,875.15	48,926.71	136,784.96	266,986.96	194,346.00	224,387.82	68,581.00	41,202.00	163,034.63		
Interest Credit	150.33	58.23	47.67	52.26	26.00	(8.67)	740.68	44.00	55.90	25.00	176.30	24.00		
Program Cost	30.27	39.21	71.30	22.48	74.79	(2,248.68)	204.62	62.87	238.92	95.47	46.19	21.84		
Current Total Distribution	\$ 154,435.98	\$ 165,326.89	\$ 164,787.97	\$ 102,949.89	\$ 49,027.50	\$ 134,527.61	\$ 267,932.26	\$ 194,452.87	\$ 224,682.64	\$ 68,701.47	\$ 41,424.49	\$ 163,080.47	\$ 1,731,330.04	\$ 1,233,440.97
% Change over previous year (cumulative)	48.61%	40.79%	10.92%	24.08%	22.90%	18.62%	17.77%	13.06%	12.09%	11.70%	11.88%	14.85%	14.85%	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
2015														
Current Month Net Collection	103,887.62	123,026.98	209,636.18	36,499.60	44,147.00	133,997.56	231,925.85	208,642.67	209,796.56	65,936.00	34,600.13	105,526.52		
Interest Credit	20.00	167.00	17.00	69.00	258.00	77.00	193.84	(2.00)	17.90	29.00	156.68	265.31		
Program Cost	11.58	-	84.66	52.12	57.69	(1,998.18)	53.61	99.39	93.77	65.97	45.03	13.03		
Current Total Distribution	\$ 103,919.20	\$ 123,193.98	\$ 209,737.84	\$ 36,620.72	\$ 44,462.69	\$ 132,076.38	\$ 232,173.30	\$ 208,740.06	\$ 209,908.23	\$ 66,030.97	\$ 34,801.84	\$ 105,804.86	\$ 1,507,470.07	\$ 1,090,924.17
% Change over previous year (cumulative)	452.10%	608.71%	31.93%	39.95%	48.15%	17.49%	18.74%	20.42%	13.00%	13.44%	13.37%	8.87%	8.87%	

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Treasurer's Report

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Present Monthly, Investment and Quarterly interest report

Fiscal Impact:

Submitted by: Debbie Dunbar

Submitter's Email Address: ddunbar@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 10/11/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 10/15/2024

Gunnison County Treasurer						
InvestMonthlyent Report						
30-Sep-24						
CASH AND CHECKING						
CASH AND CHECKING	GL#	BALANCE	RATE		TYPE	Maturity
Cash on Hand	1100	26,333.92				Cash
BMO	1101	498,182.28	0.00%			Chkg
BMO CC	1103	159,724.77	0.00%			Chkg
BMO MM	1104	1,197,223.62	3.75%			MM
BMO Sheriff Account	1109	43,718.39	0.00%			Chkg
Wells Fargo Warrant Clearing	1145	915,502.92	0.00%			Chkg
Wells Fargo Revenue Clearing	1147	3,422,776.12	0.00%			Chkg
Colostr Plus	1118	1,802,838.90	5.27%			Pool
C-Safe	1121	1,689,304.98	5.30%			Pool
Community Banks of Colorado MM	1320	873,563.23	3.05%			MM
Gunnison Bank and Trust	1102	154,161.68	0.00%			Chkg
Investment Clearing	1199	134,356.17	1.99%			
TOTAL CASH AND CHECKING		10,917,688.98		23.14%		
INVESTMonthlyENTs						
BMW Bank AD68	1343	matured				
Community Bank 5908	1202	matured				
Community Bank 7786	1203	matured				
FHLB AMXJ4	1234	matured				
Raymond James Bank	1293	232,245.79	1.85%		CD	11/26/24
Redstone Bank	1449	246,046.06	5.12%		CD	12/15/24
Community Bank 1715	1159	257,013.32	4.89%		CD	12/22/24
FHLB AMTQ5	1236	323,214.50	0.50%		AG	12/30/24
FHLBB AQ5F6	1224	465,480.00	1.10%		AG	12/30/24
Morgan Stanley RRBB	1338	231,988.29	1.90%		CD	1/2/25
Gunnison Bank and Trust	1283	268,019.88	2.00%		CD	1/27/25
Western States Bank	1309	521,079.15	4.35%		CD	2/17/25
InBank Bank 9156	1402	232,698.24	3.88%		CD	3/21/25
FHLB AR6F3	1219	471,560.00	2.00%		AG	3/24/25
Capital One Bank RPN5	1271	228,196.43	1.45%		CD	4/15/25
FHLB ALWZ6	1237	457,480.00	0.75%		AG	4/22/25
FFCB EMZM5	1233	456,750.00	0.73%		AG	5/19/25
Park State Bank VAB7	1265	224,038.53	0.90%		CD	5/22/25
Texas Exchange Bank THU7	1263	224,043.28	1.00%		CD	6/19/25
FHLMC GXXR0	1211	488,045.00	3.32%		AG	6/30/25
Toyota Financial Savings MJ51	1264	223,248.65	0.80%		CD	6/30/25
FHLB ASGP8	1215	499,035.00	4.10%		AG	7/14/25
FHLMC GXZT4	1216	490,210.00	4.00%		AG	7/14/25
Bank of Baroda HMT7	1260	221,911.44	0.65%		CD	7/22/25
Synchrony Bank EXB81	1208	237,908.96	3.40%		CD	7/29/25
FHLB ALM43	1241	451,300.00	0.75%		AG	9/30/25
FHLB AR7M7	1221	466,835.00	2.00%		AG	9/30/25
JP Morgan UNC9	1250	218,417.50	0.40%		CD	9/30/25
FHLMC GXAP9	1248	448,370.00	0.60%		AG	11/12/25
FAMC 2B3F5	1246	268,851.00	0.60%		AG	11/20/25
FHLB AMT25	1235	314,405.00	0.75%		AG	11/28/25
FFCB EMJ70	1245	438,456.90	0.60%		AG	12/9/25
FHLBB AQF84	1223	456,205.00	1.00%		AG	12/30/25
FHLB AKW51	1243	442,880.00	0.53%		AG	2/17/26
FHLB ALA53	1244	443,540.00	0.60%		AG	2/25/26
US Treasury 2CBQ3	1218	446,055.00	0.50%		T	2/28/26
Ally Bank GM42	1191	245,000.00	5.05%		CD	3/23/26
FHLB ALMM3	1242	448,120.00	1.00%		AG	3/30/26
FHLB ALV68	1240	448,560.00	1.03%		AG	3/30/26
FHLB ALW67	1238	448,735.00	1.10%		AG	4/22/26
FHLB AMDV1	1236	447,380.00	1.05%		AG	5/12/26
FHLB AMDY5	1235	446,545.00	1.00%		AG	5/20/26
FHLB AMJN3	1234	447,040.00	1.03%		AG	5/26/26
US Treasury CCF68	1210	446,465.00	0.75%		T	5/31/26
Discover Bank 3N361	1209	237,220.02	3.45%		CD	7/29/26
FHLB ANG95	1227	446,265.00	1.25%		AG	8/24/26
FHLB ANJK7	1229	881,350.00	0.875%		AG	8/25/26
FFCB ENN89	1200	496,585.00	4.87%		AG	9/28/26
FHLB AT855	1204	492,915.00	4.00%		AG	9/29/26
FHLMC GX2D5	1205	called				
First Natl Bank of America YUJ2	1228	214,819.43	0.85%		cd	9/30/26
FHLB APH40	1226	440,915.00	1.04%		AG	10/21/26
FHLB APLK9	1225	444,085.00	1.28%		AG	10/28/26
FHLB AUN59	1196	500,000.00	5.00%		AG	1/28/27
US Treasury 8Z781	1222	451,875.00	1.50%		T	1/31/27
FHLB AUWR1	1193	500,000.00	5.25%		AG	2/23/27
Bridgewater Bank NJ60	1190	245,000.00	4.85%		CD	3/29/27
FHLB ARC33	1220	549,798.00	2.30%		AG	3/29/27
United Fidelity Bank GA56	1189	245,000.00	4.90%		CD	3/30/27
FHLB AVKD3	1176	500,000.00	5.00%		AG	4/12/27
FHLMC GYBP2	1173	500,000.00	5.13%		AG	4/26/27
FHLB ARUR0	1217	473,410.00	3.20%		AG	5/10/27
FHLMC GYTW2	1168	500,000.00	5.30%		AG	6/14/27
American Express AD582	1214	236,160.15	3.40%		CD	6/29/27
Capital One Bank USA HF75	1213	236,725.61	3.45%		CD	6/29/27
FHLMC GX1D0	1212	484,040.00	3.25%		AG	6/30/27
FHLMC GYVX7	1167	500,000.00	5.45%		AG	7/12/27
FHLMC GXN91	1207	686,035.50	4.00%		AG	8/24/27
FFCB ENV23	1198	called				
FHLMC GYQL9	1171	500,000.00	5.38%		AG	11/3/27
FFCB EPJ309	1491	250,000.00	5.38%		AG	12/6/27
FHLB AUUA0	1194	500,000.00	5.00%		AG	2/9/28
Gunnison Savings and Loan 8721	1335	500,000.00	2.84%		CD	2/14/28
FHLB AUZU1	1192	called				
FHLB AVK50	1175	500,000.00	5.00%		AG	4/24/28
FHLB AVQF2	1172	500,000.00	5.00%		AG	4/24/28
FHLB AVLU4	1174	500,000.00	4.85%		AG	4/25/28
FHLBB AW5X4	1170	500,000.00	5.15%		AG	5/24/28
FHLMC GYT77	1169	500,656.25	5.25%		AG	6/5/28
FHLMC GYZ35	1164	498,000.00	5.25%		AG	8/9/28
FHLB AX5W4	1160	called				
FFCE EP576	1157	500,000.00	5.93%		AG	10/11/28
Morgan Stanley DGT9	1488	243,000.00	5.05%		CD	11/8/28
FHLMC H11B7	1490	500,291.67	5.25%		AG	12/4/28
FHLB AXXH4	1154	550,000.00	5.00%		AG	12/6/28
FFCB EPIU29	1492	called				
FHLMC H1RN5	1493	250,473.96	5.25%		AG	2/7/29
FFCB EP6X8	1494	500,000.00	5.37%		AG	4/2/29
FFCB ERCW9	1495	500,000.00	5.63%		AG	4/30/29
FHLB 1AC1	1496	600,088.33	5.30%		AG	5/1/29
FFCB ERFLO	1497	500,000.00	5.52%		AG	5/29/29
FHLMC H1X57	1498	548,181.94	5.00%		AG	6/12/29
FNMA GAUJ8	1499	282,816.19	4.05%		AG	8/28/29
FHLMC HAJZ7	1500	497,638.89	4.00%		AG	9/13/29
FFCB ERVL2	1501	1,000,000.00	4.62%		AG	10/1/29
TOTAL INVESTMENTS		36,256,758.86		76.86%		
Cash per Treasurer's Ledger		47,174,447.84		100.00%		
Plus Pending Disbursements		(7,152.15)				
Total Due to All Funds		47,167,295.69				

TREASURER'S MONTHLY REPORT FOR SEPTEMBER 2024

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
	\$	\$	\$	\$
COUNTY FUNDS				
Due from Tre-County General	13,921,022.88	508,987.55	(4,619,041.29)	9810969.14
Due from Tre-Road & Bridge	4,143,934.09	78,940.82	(325,018.70)	3897856.21
Due from Tre-Human Services	834,239.15	14,170.75	(212.83)	848197.07
Due from Tre-Public Health Agency	27,801.52	48,071.83	(210.47)	75662.88
Due from Tre-Conservation Trust	295,465.60	1,319.57	-	296785.17
Due from Tre-Bond Fund	10.06	2,399,442.49	-	2399452.55
Due from Tre-Airport	1,021,985.80	211,461.32	(1,358.06)	1232089.06
Due from Tre-Sales Tax	4,691,695.25	17,307.24	(2,002,103.34)	2706899.15
Due from Tre-Land Preservation	1,828,098.34	81,459.25	-	1909557.59
Due from Tre-Mosquito	23,822.25	3,249.01	(12.12)	27059.14
Due from Tre-Sage Grouse	355,316.76	14,712.80	-	370029.56
Due from Tre-Risk Management	6.03	6,287.58	-	6293.61
Due from Tre-Airport Construction	-	-	-	0
Due from Tre-Capital Projects	16,150.11	27,595.29	-	43745.4
Due from Tre-Sewer	1,621,622.03	104,123.23	(512,275.06)	1213470.2
Due from Tre-Water	705,707.28	97,849.57	-	803556.85
Due from Tre-Solid Waste	470,098.82	243,121.99	(182,663.36)	530557.45
Due from Tre-Housing Authority	126,360.78	2,392,212.87	(264.11)	2518309.54
Due from Tre-Gunn Sr Housing	181,028.41	13,745.86	-	194774.27
Due from Tre-Assisted Living	6,091.20	-	-	6091.2
Due from Tre-Internal Service I	14.52	2,321.55	(16.47)	2319.6
Due from Tre-Internal Service II	177,782.40	2,021.35	(3,001.05)	176802.7
Due from Tre-Insurance Trust	2,340,378.84	115,568.80	-	2455947.64
Due from Tre-Local Marketing District	998,666.96	77,919.42	-	1076586.38
Due from Tre-Rural Trans Auth	3,807,272.42	163,348.61	(62.25)	3970558.78
Due from Tre-Public Trustee Agency	13,510.51	-	(5,473.20)	8037.31
Due from Tre-Series 2010 Bond Reserve	-	-	-	0
Due from Tre-Terminal Construction	-	-	-	0
Due from Tre-Courthouse Renovation	-	-	-	0
Due from Tre-Series 2013 Bond Reserve	-	-	-	0
Due from Tre-Assessor Fees	-	50.00	(50.00)	0
Due from Tre-Treas Fees	-	15,223.18	(15,223.18)	-
Due from Tre-Health Claims	141,793.85	109,524.82	(109,524.82)	141,793.85
Due from Tre-Landfill Closure	1,325,838.52	14,207.10	-	1,340,045.62
Due from Tre-Landfill Cons Resv	1,772,252.98	39,101.82	-	1,811,354.80
Due from Tre-Payroll Clearing	5,111.27	2,825,826.83	(2,823,623.13)	7,314.97
Due from Tre-Sewer Reserve	196,037.74	-	-	196,037.74
Due from Tre-Water -Restricted	78,496.00	-	-	78,496.00
Due from Tre-Sr Housing Deposits	14,074.23	62.86	-	14,137.09
Due From Tre-Housing Authority Restricted Deposits	40,450.96	-	-	40,450.96
Due From Tre-Housing Authority Restricted Cash #2	274,820.99	-	-	274,820.99
Due from Tre-Accounts Payable Clearing	1,341,409.90	3,150,058.05	(3,597,751.54)	893,716.41
Due from Tre-Finance Revenue Clearing	2,731,859.12	4,117,562.91	(2,687,524.42)	4,161,897.61
Due from Tre-Water Resource	49,411.63	220.68	-	49,632.31
Due from Tre-Workforce Impact Fees	395,798.04	1,767.66	-	397,565.70
Due from Tre-Living Community	9,771.86	6,628.93	(10,281.65)	6,119.14
COUNTY FUNDS TOTAL	45,985,209.10	16,905,473.59	(16,895,691.05)	45,994,991.64
CITIES AND TOWNS	\$	\$	\$	\$
Due from Tre-Crested Butte General	10,394.20	10,715.06	(10,422.30)	10,686.96
Due from Tre-Crested Butte Street/Alley	5,694.22	4,555.72	(5,830.88)	4,419.06
Due from Tre-Gunnison City General	9,179.66	11,594.42	(9,338.17)	11,435.91
Due from Tre-Marble General	1,002.68	1,435.84	(1,026.49)	1,412.03
Due from Tre-Mt Crested Butte General	35,777.19	18,549.15	(39,596.52)	14,729.82
Due from Tre-Pitkin General	588.10	28,942.47	(29,287.90)	242.67
CITIES AND TOWNS TOTAL	62,636.05	75,792.66	(95,502.26)	42,926.45
SCHOOLS	\$	\$	\$	\$
Due from Tre-Gunn RE1J Gen	857,748.23	280,160.67	(867,590.47)	270,318.43
Due from Tre-Gunn RE1J Bond	94,356.81	64,500.05	(99,317.26)	59,539.60
Due from Tre-Delta 50J General	15,138.05	10,380.60	(15,138.06)	10,380.59
Due from Tre-Delta 50J Bond	247.18	0.41	(247.18)	0.41
Due from Tre-Montrose RE1J General	1,540.62	1,157.61	(1,540.62)	1,157.61
Due from Tre-Montrose RE1J Bond	46.30	-	(46.30)	-
Due from Tre-Reij 2014 Mill Override	25,013.69	17,142.55	(26,372.52)	15,783.72

SCHOOLS TOTAL	994,090.88	373,341.89	(1,010,252.41)	357,180.36
IMPROVEMENT DISTRICTS	\$	\$	\$	\$
Due From Tre-Gunn Rising #2	770.99	839.72	(770.99)	839.72
Due From Tre-Gunn Rising #3	3.04	3.32	(3.04)	3.32
Due From Tre-Gunn Rising #4	2.37	2.58	(2.37)	2.58
Due from Tre-CO River Water CD	7,939.49	6,616.47	(8,324.66)	6,231.30
Due from Tre-Reserve MD2	1,508.55	902.78	(1,508.55)	902.78
Due from Tre-Mt Crested Butte DDA	10,049.99	5,431.06	(10,863.28)	4,617.77
Due from Tre-Bostwick Park Water CD	74.81	65.62	(76.24)	64.19
Due from Tre-Crawford Water CD	-	-	-	-
Due from Tre-Crested Butte South MD	6,438.39	4,761.49	(6,548.14)	4,651.74
Due from Tre-Mt CB Water/San	21,897.29	10,609.81	(23,986.48)	8,520.62
Due from Tre-East River Regional SD	4,941.83	1,620.00	(5,082.10)	1,479.73
Due from Tre-Cemetery	3,032.09	3,850.24	(3,162.09)	3,720.24
Due from Tre-Gunn Co Metro Rec Dist	15,044.35	12,444.79	(15,804.32)	11,684.82
Due from Tre-N Fork Water CD	164.47	161.95	(164.47)	161.95
Due from Tre-Skyland MD	4,761.52	5,697.69	(4,806.95)	5,652.26
Due from Tre-Upper Gunn Water CD	28,614.54	23,713.37	(30,086.39)	22,241.52
Due from Tre-Crested Butte Fire PD	82,615.68	54,507.75	(87,058.78)	50,064.65
Due from Tre-Gunn Co Fire PD	12,868.55	13,969.16	(13,562.43)	13,275.28
Due from Tre-Carbondale & Rural Fire PD	4,624.75	3,909.51	(4,699.14)	3,835.12
Due from Tre-Ragged Mt Fire PD	795.02	714.21	(795.03)	714.20
Due from Tre-Arrowhead Fire PD	948.23	1,089.35	(968.55)	1,069.03
Due From Tre-Library General Fund	34,413.14	28,673.70	(36,078.72)	27,008.12
Due From Tre-Reserve MD#2 BOND 2016A	4,623.64	2,924.44	(4,623.64)	2,924.44
Due From Tre-North Fork Ambulance Health Service D	2,093.78	1,927.08	(2,093.80)	1,927.06
Due From Tre-Reserve MD #2 BOND 2016B	588.63	352.18	(588.63)	352.18
Due From Tre-Reserve MD #2 BOND 2016C	523.12	313.09	(523.12)	313.09
Due From Tre-Crested Butte Fire PD Bond	26,118.74	17,232.61	(27,523.43)	15,827.92
Due From Tre-Gunn Co Metro Rec North	20,705.73	13,460.62	(21,659.22)	12,507.13
IMPROVEMENT DISTRICTS TOTAL	296,162.73	215,794.59	(311,364.56)	200,592.76
MISC CONTROL	\$	\$	\$	\$
Due from Tre-Clerk & Recorder	624,656.65	668,937.93	(818,883.39)	474,711.19
Due from Tre-Clerk Sales Tax	-	155,615.70	(155,615.70)	-
Due from Tre-SOT	-	368,782.40	(368,782.40)	-
Due from Tre-State Auto	-	301,641.13	(301,641.13)	-
Due from Tre-Clerk ST Domestic Abuse	-	980.00	(980.00)	-
Due from Tre-Clerk State Registrar	-	147.00	(147.00)	-
Due from Tre-Clerk State Specific	-	-	-	-
Due from Tre- State Tech 2.00 Surcharge	-	1,126.00	(1,126.00)	-
Due from Tre-Range Improvement Dist 3	-	2,500.88	(2,500.88)	-
Due from Tre-Sheriff Commissary	13,657.55	-	-	13,657.55
Due from Tre-Inmate Trust	57,788.07	-	-	57,788.07
Due from Tre-Investment Interest	-	210,652.67	(210,652.67)	-
Due from Tre-Treas Deed	2,572.87	750.00	(49.00)	3,273.87
Due from Tre-Unused Remittances	118.64	7,581.01	(750.00)	6,949.65
Due from Tre-Elected Official Fees Clrg	19,344.98	56,664.98	(60,785.81)	15,224.15
Due from Tre-GV Regional Housing Authority	-	-	-	-
MISC CONTROL TOTAL	718,138.76	1,775,379.70	(1,921,913.98)	571,604.48
GRAND TOTALS	48,056,237.52	19,345,782.43	(20,234,724.26)	47,167,295.69

TO THE HONORABLE JONATHAN HOUCK , CHAIRMAN OF THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GUNNISON, IN THE STATE OF COLORADO:

The preceding is a full and accurate account of all moneys, received and disbursed, and all payments received in account thereof of every name and descriptions whatsoever in the office of the County Treasurer, within and for the aforesaid county for the month of September 2024.

Debbie Dunbar
Gunnison County Treasurer

DATE: _____

Jonathan Houck
Chairman of the Board of County Commissioners

Date Accepted: _____

TREASURER'S QUARTERLY INTEREST REPORT
FOR GUNNISON COUNTY
FOR THE PERIOD OF JULY - SEPTEMBER 2024

INVESTMENT INTEREST:					
FUND	#	CURRENT QUARTER	YEAR TO DATE	BUDGETED	% OF BUDGET
COUNTY GENERAL	1	189,591.75	555,955.15	400,000.00	138.99%
ROAD & BRIDGE	2	42,339.98	99,477.00	10,000.00	994.77%
HEALTH AND HUMAN SERVICES	3	9,465.67	24,966.11	8,000.00	312.08%
PUBLIC HEALTH AGENCY	4	900.57	4,206.88	-	
CONSERVATION TRUST	7	3,039.99	7,458.66	-	
BOND FUND	8	10,668.55	15,968.69	-	
AIRPORT OPERATIONS	10	11,084.00	16,759.57	10,000.00	167.60%
SALES TAX REVENUE	12	39,920.67	113,652.60	-	
LAND PRESERVATION	13	19,134.82	44,456.76	1,500.00	2963.78%
MOSQUITO	30	313.14	1,196.60	1,000.00	119.66%
SAGE GROUSE	32	3,648.82	8,498.45	-	
RISK MANAGEMENT FUND	34	28.03	486.11	-	
AIRPORT CONSTRUCTION	41	0.00	-	-	
COUNTY CAP EXPEND	43	1,640.81	7,335.11	-	
SEWER FUND	50	14,370.16	37,030.83	75.00	49374.44%
WATER FUND	51	7,921.49	21,252.71	-	
SOLID WASTE OPERATIONS	52	4,959.44	11,182.14	-	
HOUSING AUTHORITY	70	13,906.49	72,119.68	700.00	10302.81%
GUNN SR HOUSING	71	2,038.19	5,982.47	-	
ISF I	80	1,819.76	4,497.24	20,000.00	
ISF II	82	1,744.29	5,779.80	-	
HEALTH INS ISF-III	90	24,011.72	57,373.25	-	
GRVL MARKETING DISTRT	91	11,526.49	43,695.78	-	
RURAL TRANSPORT AUTH	92	41,294.71	124,546.12	60,000.00	207.58%
BUILDING CONSTRUCTION RES	101	0.00	-	-	
TERMINAL CONSTRUCTION	102	0.00	-	-	
HEALTH CLAIMS	115	1,541.02	6,996.62	-	
SOLID WASTE CLOSURE	125	13,636.76	34,424.16	20,000.00	
SOLID WASTE CONSTRUCT. RES.	126	18,215.56	44,292.36	20,000.00	
SEWER RESERVE	135	2,022.09	5,248.23	-	
WATER - RESTRICTED	136	809.67	2,101.46	-	
SR HOUSING DEPOSITS	140	144.81	372.86	-	
WATER RESOURCES	150	508.39	1,309.05	-	
WORKFORCE IMPACT FEE	155	4,072.29	10,485.75	-	
TOTAL		496,320.11	1,389,108.17	551,275.00	251.98%

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Gunnison County Audited Financial Statements 2023

Action Requested: Discussion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Auditor presentation of financials

Fiscal Impact:

Submitted by: Perry Solheim

Submitter's Email Address: psolheim@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 10/10/2024

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: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 30

Agenda Date: 10/15/2024



Annual Comprehensive Financial Report

For the Year ended December 31, 2023

Recipients of:



Annual Comprehensive Financial Report



**For the Year Ended
December 31, 2023**

Prepared by the Gunnison County Finance Department

**Perry W. Solheim, PhD
Chief Financial Officer**

If you have any questions regarding this report call us at: (970) 641-2203
Our mailing address is: 200 E. Virginia, Gunnison CO 81230
You may also contact us through our website: www.gunnisoncounty.org

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Gunnison County, Colorado
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Finance Department

PHONE (970)641-2203

September 27, 2024

To the Citizens and Board of County Commissioners of Gunnison County:

State law requires Gunnison County (County) to publish a complete set of financial statements prepared in accordance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted accounting standards by a firm of licensed certified public accountants.

Pursuant to those requirements we hereby present the Annual Comprehensive Financial Report of Gunnison County, Colorado for the fiscal year ended December 31, 2023. This report is prepared by the Finance Department of Gunnison County. Responsibility for both the accuracy of the presented data and the completeness and fairness of presentation, including all disclosures, rests with the County. We believe the data is accurate in all material respects and presented in a manner designed to set forth fairly the financial activity of the various funds. All disclosures necessary for the reader to gain the maximum understanding of the County's financial affairs have been included.

This report is the result of the cooperative effort between the Finance Department and McMahan and Associates, L.L.C., our independent auditors. The independent auditor's report has been included in the financial section of this report on pages A1 - A4. In their opinion, the financial statements were presented fairly in all material respects.

Gunnison County is also required to undergo an annual single audit in conformity with the provisions of the Federal Single Audit Act of 1996 and the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Information related to this single audit, including the schedule of expenditures of federal awards, the independent auditor's reports on the internal control and compliance with applicable laws, regulations, contracts, and grants is included in the single audit section located after the Statistical Section.

GAAP requires management provide a narrative introduction, overview, and an analysis to accompany the basic financial statements. This narrative is in the form of the Management's Discussion and Analysis (MD&A) and can be found immediately following the report of the independent auditors. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

PROFILE OF GUNNISON COUNTY

Geography

Gunnison County was founded March 9, 1877. Gunnison County is a great place to live and raise a family. The county was named for John W. Gunnison, a United States Army officer and captain in the Army Topographical Engineers, who surveyed for the transcontinental railroad in 1853. The County is surrounded by the 1.6 million acre Gunnison National Forest encompassing some of the wildest and most beautiful terrain in the world, including Colorado's largest manmade lake - Blue Mesa Reservoir, Black Canyon National Park, Curecanti National Recreation Area, and 2,000 miles of trout streams. In fact, 85% of Gunnison County is under public use and management. Winter activities include world-class alpine skiing and snowboarding, snowmobiling, cross-country skiing, snow shoeing, ice skating and ice fishing. Summer activities include Cattlemen's Days - the oldest rodeo in Colorado, the Crested Butte Wildflower Festival, hiking, climbing, mountain biking, boating, whitewater rafting, kayaking, fly-fishing, camping, hunting and horseback riding.

The City of Gunnison is the county seat of the "unspoiled heart of Colorado." Western Colorado University, located in Gunnison is a fully accredited institution offering unique and balanced undergraduate and graduate academic programs. Just 30 miles away is the historic mining town of Crested Butte, and access to Crested Butte Mountain Resort at the Town of Mt. Crested Butte, a year-round recreation playground known for its outstanding skiing and snowboarding.

Geography Quick facts

Area (square miles)	3,239.10
Persons per square mile	4.7
Altitude - high	14,285 ft
- low	5,880 ft
Largest Cities/Towns	
	City of Gunnison
	Town of Crested Butte
	Town of Mt. Crested Butte
	Town of Pitkin
	Town of Marble

Source: U.S. Census Bureau

Operating Structure

Incorporated March 9, 1877, Gunnison County is a statutory county, defined as a service arm of the State, and derives its elected official structure and its powers from the State through enabling legislation. Gunnison County is organized under the County Commissioner form of government. The governing body is led by three elected Commissioners. The Assessor, Treasurer, Clerk and Recorder, Sheriff, and Coroner are elected positions. Primary responsibilities of the County are law enforcement, roads and bridges, elections, human services and open space.

Services

Gunnison County provides the full range of services contemplated by State statute including, but not limited to, assessment and property tax administration; recording of vital documents and automobile registration; sheriff patrol and jail administration; court facilities; land use planning and building inspections; road maintenance and construction; welfare and public health services; sewer and water operations; a solid waste landfill disposal facility; general aviation airport operations; fairgrounds; and environmental health protection.

Budget Process

The annual budget serves as the foundation for the County's financial planning and control. All activities, departments, and funds of the County are prepared in compliance with State statute and generally accepted accounting principles. Supplemental appropriations are approved by the Board of County Commissioners as needed throughout the year. The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of County Commissioners. Expenditures may not legally exceed appropriations at the fund or elected official level. Detailed line item records provide management the capability to monitor budgets for all areas. Budgetary control is exercised through the use of system controls, which restrict payments exceeding the budget.

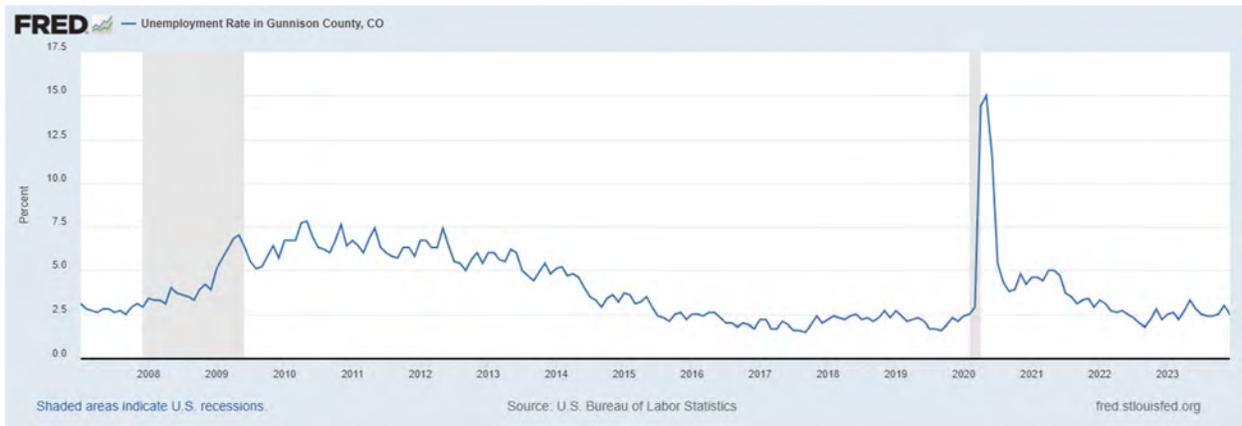
Internal Control

The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

- (1)The cost of a control should not exceed the benefits likely to be derived, and
- (2)The valuation of costs and benefits requires estimates and judgments by management.

LOCAL ECONOMY

Gunnison County's economy, largely dominated by agriculture, tourism, and natural resource development, continued to show signs of growth in 2023 in all industry sectors except the energy industry. Unemployment rate declined from 3.3% in 2022 to 2.5% at the end of 2023. During COVID in 2020 it reached as high as 16%, but by December 2023 the County's unemployment rate was down to 3.4%, which is lower than the State of Colorado at 2.8% and the nation at 3.5% (fred.stlouisfed.org). Such low unemployment rates have created an opposing headwind to economic growth as the scarcity of qualified labor became a problem for all economic sectors.



Despite reports of decreased activity, the County’s sales tax collections improved by 3.9%.

This past year pressure continued to be exerted on our Human Services and Public Health departments for their services as a direct result of the COVID-19 pandemic and the recovery. Increased costs in 2022 and earlier were largely offset with federal CARES Act funding to pay for contact tracers; provide economic support to the business community; and provide economic assistance benefits to citizens in the community directly affected by the sudden unforeseen downturn in the economy and chain of events that transpired thereafter. Some costs were also offset by significant growth in grant revenue obtain by our Juvenile Services department. The county continues to look for new revenue streams to replace CARES funding. The county also continues to struggle with other Colorado State revenue streams that have been reduced or eliminated for individual counties without corresponding relief in the mandated services required by the state legislature. In 2023 the economy showed strong evidence of recovery as indicated by growth in Sales, Sales Tax, and Property Valuations. It is difficult to dissect this data to see if the growth is more related to inflation pressures and/or volume growth.

Accompanying the recovery, however, were new economic headwinds in the form of skyrocketing housing costs, a tight labor market and significant inflation in 2023. Tourism indicators point to a leveling of tourist activity in 2024. Housing costs, commodity inflation and scarce labor are likely to continue to have effects on the local economy in 2024.

FINANCIAL INFORMATION

Budgetary Controls

The County maintains a system of budgetary controls, the objective of which is to ensure compliance with the legal provisions of the annual appropriated budget. The adopted Annual Budget is the basic budget document. It governs all expenditures within a certain fiscal year, which runs from January 1 to December 31. The budgeted expenditures for governmental funds will not exceed estimated resources and requires that public hearings be held prior to the adoption of the budget. Directors are expected to review their budgets on a monthly basis. The Finance Director will periodically review the budget and inform the Director and/or management of its status. A complete summary of significant accounting policies and budgetary principles is presented in the notes to the financial statements.

Fund Accounting

Pursuant to GASB 34 the principal role of funds in the new financial reporting model is to demonstrate fiscal accountability. While there are no limits to the number of individual funds a government elects to use, a basic principle of governmental accounting recommends that the entity use the smallest number of individual funds possible, consistent with its particular circumstances. Gunnison County has 27 funds, which are broken out into three classifications: Governmental, Proprietary and Fiduciary Funds. The general ledger is organized on the basis of these funds and the fund’s classification, and maintained in conformance with GAAP. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that consist of assets, liabilities, fund equity, revenues and expenditures.

General Fund Balance Policy

The fiscal policy as it relates to General Fund’s reserve/contingency account states: The Board has determined the minimum ending fund balance shall be at least 25% of current year's expenditures. The General Fund

undesignated/unreserved fund balance is recommended to be at 90 days of the current year’s budget appropriation for operations and maintenance, which is defined as the total budget less capital outlay purchases and any incentives/passthrough expenditures.

For fiscal year 2023, the table below is an analysis for the County’s conservative and healthy General Fund contingency balances, Unassigned Fund Balance, Restricted TABOR (please see Notes to Financial Statements for TABOR description), and Assigned Contingency Fund Balance are specifically identified in the financial statements for this purpose:

General Fund Contingency Analysis			
	FY2023	FY2022	FY2021
Total General Fund Expenditure for Contingency Calculation	\$ 18,275,643	\$ 15,650,442	\$ 14,392,912
Contingency Required	\$ 4,568,911	\$ 3,912,611	\$ 3,598,200
Recommended Days of Fund Balance	90	90	90
Daily Expenditure Per Contingency Calculation	\$ 50,766	\$ 43,473	\$ 49,430
Actual Days of Fund Balance: Contingency, TABOR, & Unassigned Fund Balance	335	299	258

This contingency provides an adequate protection against unforeseen occurrences and significantly decreased the likelihood of the County entering the short-term debt market to pay for current operating expenditures. The County’s General Fund is fiscally stable.

Debt Administration and Rating

General obligations are backed by the full faith and credit of the County and are used to finance permanent public improvements. In October 2020, Moody’s Investor Service rated the County’s most recent Certificate of Participation and assigned the issue a rating of Aa3. The county itself was assigned a rating of Aa2. Their rating rationale is as follows:

“The Aa2 issuer rating reflects the county’s expansive tax base in southwestern Colorado (Aa1 stable), a healthy financial reserve position, and lack of a defined benefit pension liability supporting a low fixed cost profile. Additionally, the rating incorporates the county’s historical usage of sales collections to make base rental payments on its outstanding COPs. Despite the current economic downturn caused by the ongoing health pandemic, sales tax collections have performed favorably, driven by increased tourism activity during the summer months throughout the county. Finally, the Aa2 reflects the healthy and stable operations of the county’s hospital that benefits from strong liquidity, as well as additional funding from the recent CARES act. While the county does not have any legal responsibility for the hospital’s debt or financial operations, they have previously provided support to the enterprise.

The one-notch distinction between the Aa3 rating on the COPs and the Aa2 issuer rating reflects the annual appropriation risk, the more essential nature of the pledged leased asset, and the adequate legal structure of the certificates.”

Cash Management

All County operating funds are held in interest-bearing demand accounts in the depository bank. This money is protected by insurance from the Federal Deposit Insurance Corporation and by collateral interests in the depository’s investment securities that are pledged against the County’s deposits.

Risk Management

Worker’s compensation, general liability, casualty and property insurance are also insured by County Technical Services, Inc (CTSI). The County continues to put high emphasis on safety concerns to lower workers’ compensation claims. Risk management, particularly workers’ compensation, is coordinated through the Finance Department and insured by CTSI.

LONG-TERM FINANCIAL PLANNING

The County annually updates their five-year capital improvement plan, ensuring adequate infrastructure is planned and funded. This is available to the public at: <https://www.gunnisoncounty.org/356/Capital-Improvement-Plan>.

During the budget process, the County utilizes a five-year fiscal analysis and communicates to the County Manager and elected officials any fiscal problems that are foreseeable to ensure continued County fiscal health. An example of this is available to the public in the Budget Overview section of the annual budget document.

The Board of County Commissioners annually review their strategic plans, updating goals and priorities. This enables the budget to be developed to implement those goals and priorities. This is available to the public at: <https://www.gunnisoncounty.org/172/Strategic-Planning-and-Performance>.

RELEVANT FINANCIAL POLICIES

Gunnison County has a comprehensive set of financial policies. In 2023 there were no material changes to policies that would directly affect the County's financial or budget situation.

MAJOR INITIATIVES

In 2023, Gunnison County continued to focus on the strategic priorities identified by the Board of County Commissioners. Highlights included:

- Retain experienced employees and work to neutralize the inflationary increases to cost of living.
- Finalize Gunnison County Airport terminal renovation project with federal discretionary and entitlement funding.
- Improve the County's road and bridge system including increasing cost controls and organizational structure to create better financial sustainability, despite continued funding challenges for County road and bridge departments.
- Add quality of life projects (improved airport facilities), and sustainability projects throughout County buildings.
- Address the issues of affordable and attainable housing by fostering and leading development of new housing projects within the County including completing Phase I of the Sawtooth Project (18 units), began the Phase II of Sawtooth (32 units), and made significant progress moving the Whetstone Project (252 units) forward.
- Upgrade and maintain the motor pool and heavy equipment fleet to employ efficient and safe vehicles and equipment for county use.
- Increasing transparency and information flow inside and outside the County through modernizing Finance and Human Resource workflow.

ACKNOWLEDGEMENTS

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated service of the Gunnison County Finance Department. In addition, as a staff we are grateful for the assistance we receive from our independent auditors, McMahan and Associates, L.L.C.

In closing, we wish to acknowledge the leadership of the Board of County Commissioners, County Manager, and the cooperation of each of the County's elected officials and departments as we work together to conduct the County's financial operations. The Board supports prudent fiscal management and stewardship in a responsible and progressive manner, and the strong financial condition of Gunnison County can be attributed to its positive leadership.

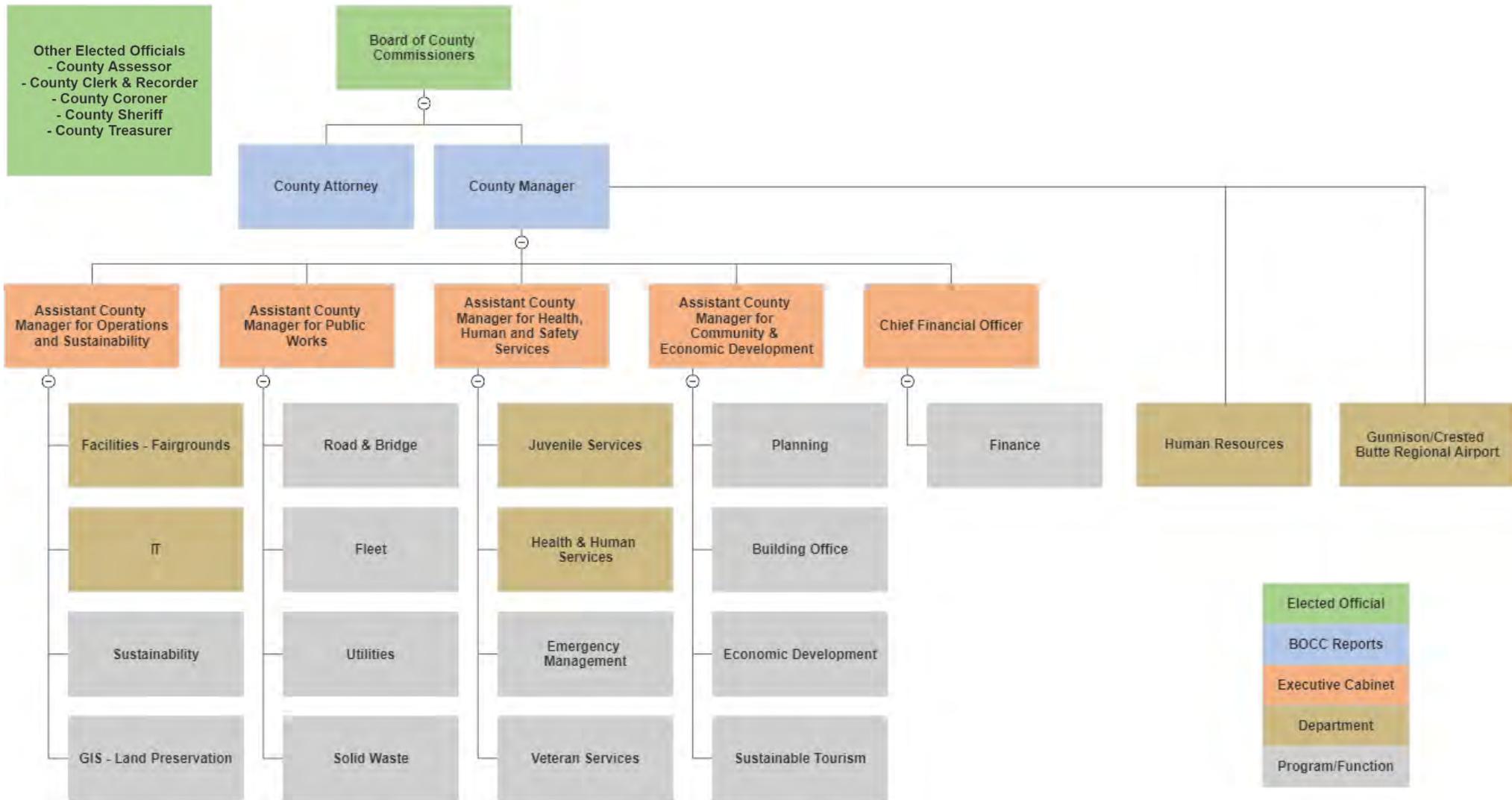
Respectfully submitted,



Perry W. Solheim, PhD
Chief Financial Officer



Organizational Structure – As of 12/31/23





Department / Program Structure

Administration

- County Manager Program
- Finance Program
- Human Resources Program

Airport

- Airport Administration Program
- Airport Construction Program
- Airport Operations Program

Assessor's Office

- Assessor's Office Program

Clerk & Recorder's Office

- County Clerk's Office Program
- Public Trust and Legacy Program
- Licensing and Registration Program

Commissioners' Office

- Commissioners Program

Community & Economic Development

- Land Use Review Program
- Smart Growth Professional Services Program
- Wildlife Conservation Program

Coroner's Office

- Coroner Program

County Attorney's Office

- County Attorney Program

Emergency Management

- Emergency Management Program

Facilities & Grounds

- Facilities & Grounds Program

Geographic Information Services

- Geographic Information Services Program

Health & Human Services

- Community Leadership Program
- Program Coordination Program
- Child and Family Services Program
- Economic Security Program
- Senior Health and Resources Program
- Child Support Program

Information Technology

- IT Resource Program

Juvenile Services

- Juvenile Services Program

Public Works

- Fairgrounds Management Program
- Fleet Management Program
- Operational Support Program
- Roads and Bridges Program
- Solid Waste Management Program
- Utility Services Program
- Weed Management Program

Sheriff's Office

- Alternative Services Program
- Detention Services Program
- Sheriff's Office Program

Treasurer's Office

- Public Trustee Program
- Treasurer's Office Program



Elected Officials with Term Expirations

Board of County Commissioners

- Jonathan Houck- 2025
- Elizabeth Smith- 2025
- Laura Puckett-Daniels- 2027

Treasurer

- Debbie Dunbar - 2027

Assessor

- Kristy McFarland - 2027

Clerk & Recorder

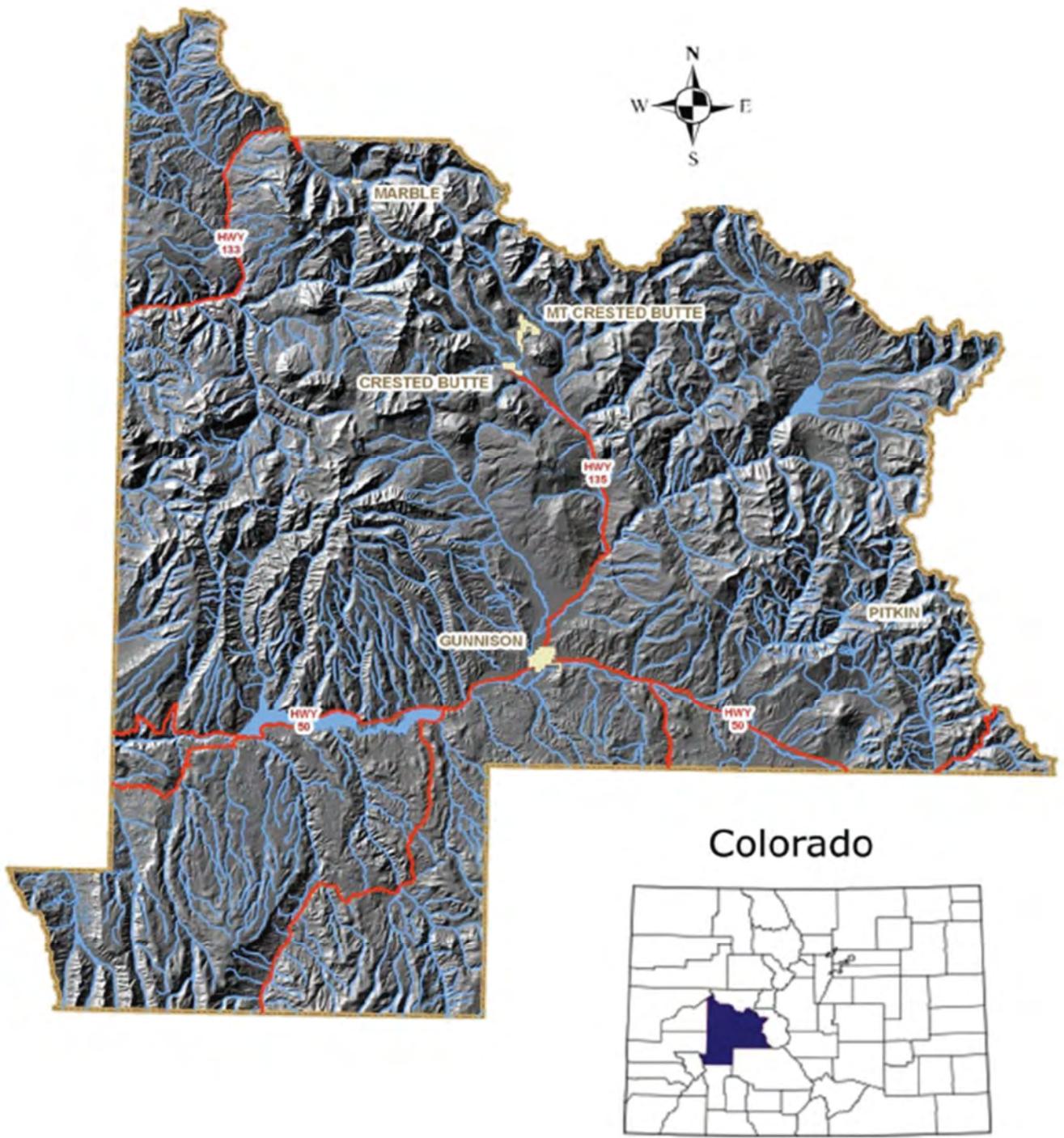
- Kathy Simillion - 2027

Sheriff

- Adam Mürdie - 2027

Coroner

- Michael Barnes - 2027



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT





MCMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

CHAPEL SQUARE, BLDG C
245 CHAPEL PLACE, SUITE 300
P.O. Box 5850, Avon, CO 81620

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MAIN OFFICE: (970) 845-8800
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INDEPENDENT AUDITOR'S REPORT

**To the Board of County Commissioners
Gunnison County, Colorado**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Gunnison County, Colorado (the "County"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Gunnison County, Colorado as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

We did not audit the financial statements of Gunnison Valley Hospital and Health Care Center, which represent 100% percent of the assets, net position and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Gunnison Valley Hospital and Health Care Center, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. GAAP; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Member: American Institute of Certified Public Accountants

PAUL J. BACKES, CPA, CGMA
MICHAEL N. JENKINS, CA, CPA, CGMA
MATTHEW D. MILLER, CPA

AVON: (970) 845-8800
ASPEN: (970) 544-3996
FRISCO: (970) 668-3481

**INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County**

Responsibilities of Management for the Financial Statements (continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

U.S. GAAP require that Management's Discussion and Analysis in Section B and budgetary comparison information in Section E be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County**

Required Supplementary Information (continued)

The budgetary comparison information in section E is not a required part of the basic financial statements but is supplementary information required by U.S. GAAP. The budgetary comparison information in section E is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining fund financial statements, individual fund budgetary information, the Schedule of Passenger Facility Charges Collected and Expended as required by the *Passenger Facility Charge Audit Guide for Public Agencies*, the Local Highway Finance Report, and the Schedule of Expenditures of Federal Awards as required by *Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* included in the Single Audit Section listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fund financial statements, individual fund budgetary information, the Schedule of Passenger Facility Charges Collected and Expended, the Local Highway Finance Report, and the Schedule of Expenditures of Federal Awards included in the Single Audit Section listed in the accompanying table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, combining fund financial statements, individual fund budgetary information, the Schedule of Passenger Facility Charges Collected and Expended, the Local Highway Finance Report, and the Schedule of Expenditures of Federal Awards included in the Single Audit Section listed in the accompanying table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County**

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and on compliance.

McMahan and Associates, L.L.C.

**McMahan and Associates, L.L.C.
Avon, Colorado
September 27, 2024**

MANAGEMENT'S DISCUSSION AND ANALYSIS



Management's Discussion and Analysis

As management of the Gunnison County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2023.

Financial Highlights

- The assets of the County's governmental activities exceeded its liabilities at the close of the most recent fiscal year by over \$71.0 million (net position). Of this amount, \$29.1 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors, which is an increase of \$9.48 million in net position. The increase is consistent with the prior year's increase of \$4.41 million.
- The assets of the County's business-type activities exceeded its liabilities at the close of the most recent fiscal year by over \$63.99 million (net position). Of this amount, over \$1.21 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. This is due to the majority of net position of the business-type activities being invested capital assets.
- The General Fund assets exceeded its liabilities by over \$18.56 million (fund balance). Of this amount, \$17.0 million (unassigned fund balance) may be used to meet the General Fund's ongoing obligations. This is an increase from last year's total fund balance by \$3.97 million.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The County has three component units: 1) The Gunnison Valley Hospital and Health Care Center (Discretely presented component unit), 2) the Gunnison County Housing Authority (Blended component unit), and 3) the Gunnison River Valley Local Marketing District (Blended component unit). The latter two entities are treated as a blended component unit, meaning they are treated as funds of the County, because their Boards are the same as the Board of County Commissioners. The Hospital is treated as a discretely presented component unit. Refer to the Hospital's separately issued financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges, (business-type activities). The governmental activities of the County include general government, judicial, public safety, health and welfare, auxiliary services,

Overview of the Financial Statements (continued)

Government-Wide Financial Statements (continued)

culture and recreation, and public works. The business-type activities of the County include those relating to the airport, water systems, sewer systems, sanitation (landfill), and housing operations.

The government-wide financial statements can be found on pages C1 and C2 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. The County's major governmental funds include the General Fund, Road and Bridge Fund, Human Services Fund, Sales Tax Capital Improvement Fund, Airport Construction, and Capital Expenditures Fund. The County also reports a number of non-major governmental funds.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County adopts an annual appropriated budget for all its Funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with this budget.

The basic major governmental fund financial statements can be found on pages C3 through C6.

Proprietary Funds

The County maintains proprietary funds commonly known as enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its airport, water, sewer, sanitation, and housing authority operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the business-type services provided by the County, each of which is considered to be a major fund of the County.

The basic proprietary fund financial statements can be found on pages C7 through C9 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The fiduciary funds used by the County account for the County Treasurer and the Public Trustee, both of which collect and hold assets on behalf of other individuals and governments.

The basic fiduciary fund financial statements can be found on pages C10 and C11 of this report.

Overview of the Financial Statements (continued)

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found in Section D of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the result of activities comparing the budget versus actual.

The combining statements referred to earlier in connection with nonmajor governmental funds and later the internal service and fiduciary funds are presented immediately following the required supplementary information.

Due to the importance of the airport to the health of the county and for transparency purposes, included after the combining statements is a schedule of passenger facility charges collected and expended as reported to the Federal Aviation Administration and the annual Colorado Local Highway Finance Report.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by over \$135.0 million at the close of the fiscal year.

Government-wide Financial Analysis

The County's condensed Statement of Net Position along with last fiscal year's numbers is presented for comparison in the table is located on the following page.

The excess of liabilities/deferred inflows of resources over assets/deferred outflows of resources reported on the government-wide Statement of Net Position of \$135.0 million at December 31, 2023 results from several factors.

By far the largest portion of the County's net position (\$93.8 million) reflects its Net Invested in Capital Assets (e.g., land buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the County's net position, (\$10.8 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$30.3 million) may be used to meet the government's ongoing obligations to citizens and creditors.

Overview of the Financial Statements (continued)

Government-wide Financial Analysis (continued)

At the end of the fiscal year, the County is able to report positive balances in all three categories of net position, first for the government as a whole, and then as separate governmental and business-type activities.

	Governmental Activities		Business-type Activities		Total	
	2023	2022 (Restated)	2023	2022	2023	2022
	Assets:					
Current and other assets	58,079,540	56,209,788	6,541,005	8,099,036	64,620,545	64,308,824
Capital assets, net	62,368,553	56,851,988	62,901,124	64,906,578	125,269,677	121,758,566
Total Assets	120,448,093	113,061,776	69,442,129	73,005,614	189,890,222	186,067,390
Deferred Outflows of Resources:						
Deferred Outflow of Resources	935,050	1,001,839	-	-	935,050	1,001,839
Total Outflows of Resources	935,050	1,001,839	-	-	935,050	1,001,839
Liabilities:						
Other liabilities	6,393,344	7,820,798	674,210	2,007,979	7,067,554	9,828,777
Long-term liabilities	30,633,988	32,128,446	4,741,765	5,109,429	35,375,753	37,237,875
Total Liabilities	37,027,332	39,949,244	5,415,975	7,117,408	42,443,307	47,066,652
Deferred Inflows of Resources:						
Deferred Inflow of Resources	13,318,184	12,557,855	33,479	-	13,351,663	12,557,855
Total Inflows of Resources	13,318,184	12,557,855	33,479	-	13,351,663	12,557,855
Net Position:						
Net investment in capital assets	34,114,250	27,237,773	59,746,070	61,404,587	93,860,320	88,642,360
Restricted	7,804,945	5,960,532	3,031,846	2,974,629	10,836,791	8,935,161
Unrestricted	29,118,432	28,358,211	1,214,759	1,508,990	30,333,191	29,867,201
Total Net Position	71,037,627	61,556,516	63,992,675	65,888,206	135,030,302	127,444,722

The County had a large increase in capital assets, primarily in the Governmental activities due to affordable housing construction projects.

Overview of the Financial Statements (continued)

Government-wide Financial Analysis

The County's condensed Changes in Net Position along with last fiscal year's numbers are presented for comparison in the following table below.

Governmental activities increased \$9,617,609 and the business-type activities decreased \$1,895,531. Key elements of this increase and decrease were as follows:

Net position as a result of governmental activities increased mainly due to leftover COVID pandemic funding and new grants received within our Juvenile Services Department. Expenses increased due to increased detention services in relation grants received, as well as expenses related to pandemic funding. Net position as a result of business-type activities decreased mainly due operational expenses in the airport fund exceeding revenues for the year.

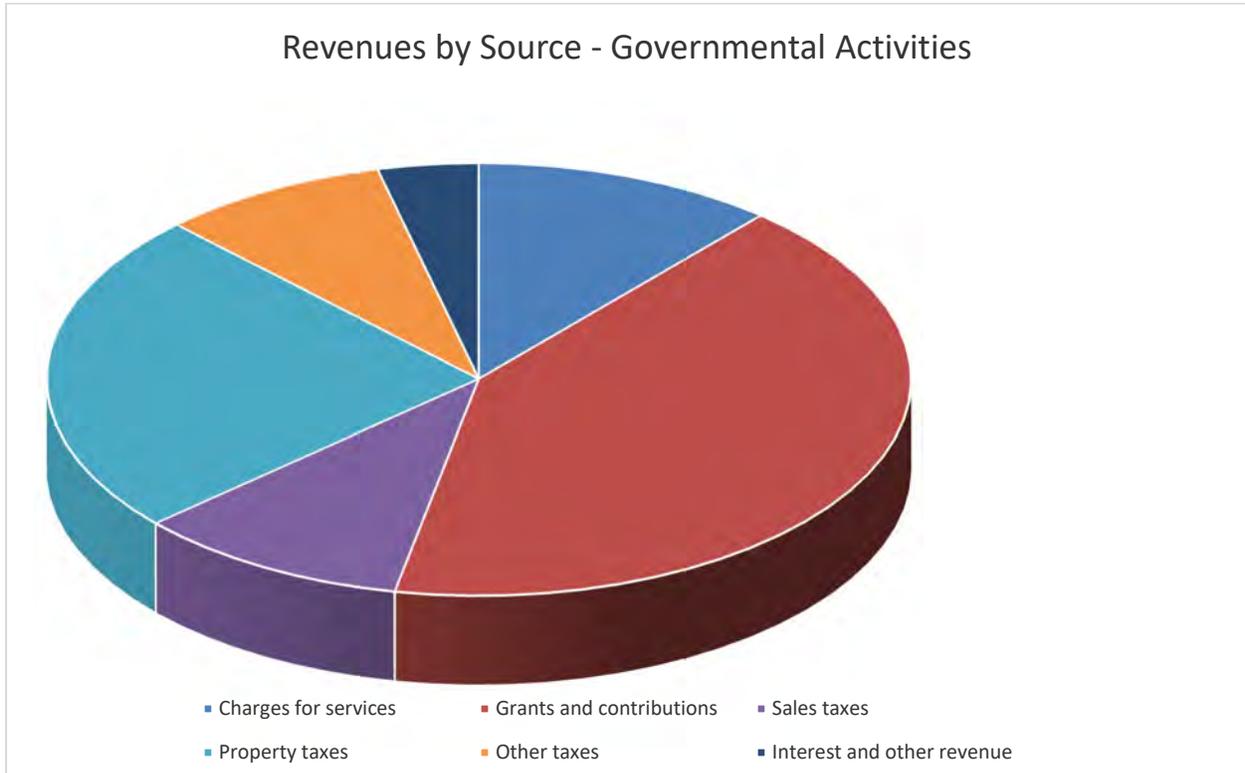
	Governmental Activities		Business-type Activities		Total	
	2022		2023	2022	2023	2022
	2023	(Restated)				
Revenues:						
Program revenues:						
Charges for services	5,747,206	6,011,794	5,405,761	6,328,234	11,152,967	12,340,028
Grants and contributions	21,222,507	17,625,901	695,520	10,923,435	21,918,027	28,549,336
General revenues:						
Sales taxes	5,231,329	4,952,072	-	-	5,231,329	4,952,072
Property taxes	12,319,552	11,040,661	-	-	12,319,552	11,040,661
Other taxes	4,346,696	4,425,525	-	-	4,346,696	4,425,525
Interest and other revenue	1,912,295	(767,983)	141,840	(271,723)	2,054,135	(1,039,706)
Total Revenues	50,779,585	43,287,970	6,243,121	16,979,946	57,022,706	60,267,916
Expenses:						
General government	14,447,981	12,821,049	-	-	14,447,981	12,821,049
Judicial	502,593	454,075	-	-	502,593	454,075
Public safety	5,752,252	4,967,167	-	-	5,752,252	4,967,167
Health and welfare	11,183,767	8,588,949	-	-	11,183,767	8,588,949
Auxiliary services	381,372	334,352	-	-	381,372	334,352
Culture and recreation	1,188,742	5,971,053	-	-	1,188,742	5,971,053
Public works	7,109,374	4,878,064	-	-	7,109,374	4,878,064
Interest on long-term debt	856,566	874,888	-	-	856,566	874,888
Airport operations	-	-	4,596,480	4,338,835	4,596,480	4,338,835
Sewer	-	-	1,400,869	1,434,692	1,400,869	1,434,692
Water	-	-	427,523	417,397	427,523	417,397
Landfill	-	-	1,396,822	1,385,720	1,396,822	1,385,720
Housing: Assisted Living	-	-	38,063	38,063	38,063	38,063
Housing: Mountain View	-	-	218,235	219,927	218,235	219,927
Total Expenses	41,422,647	38,889,597	8,077,992	7,834,634	49,500,639	46,724,231
Change in Net Position before Transfers	9,356,938	4,398,373	(1,834,871)	9,145,312	7,522,067	13,543,685
Transfers	60,660	(50,370)	(60,660)	50,370	-	-
Gain on disposals	200,011	68,298	-	-	200,011	68,298
Change in Net Position	9,617,609	4,416,301	(1,895,531)	9,195,682	7,722,078	13,611,983
Net Position - Beginning (restated)	61,420,018	57,140,215	65,888,206	56,692,524	127,308,224	113,832,739
Net Position - Ending	71,037,627	61,556,516	63,992,675	65,888,206	135,030,302	127,444,722

Overview of the Financial Statements (continued)

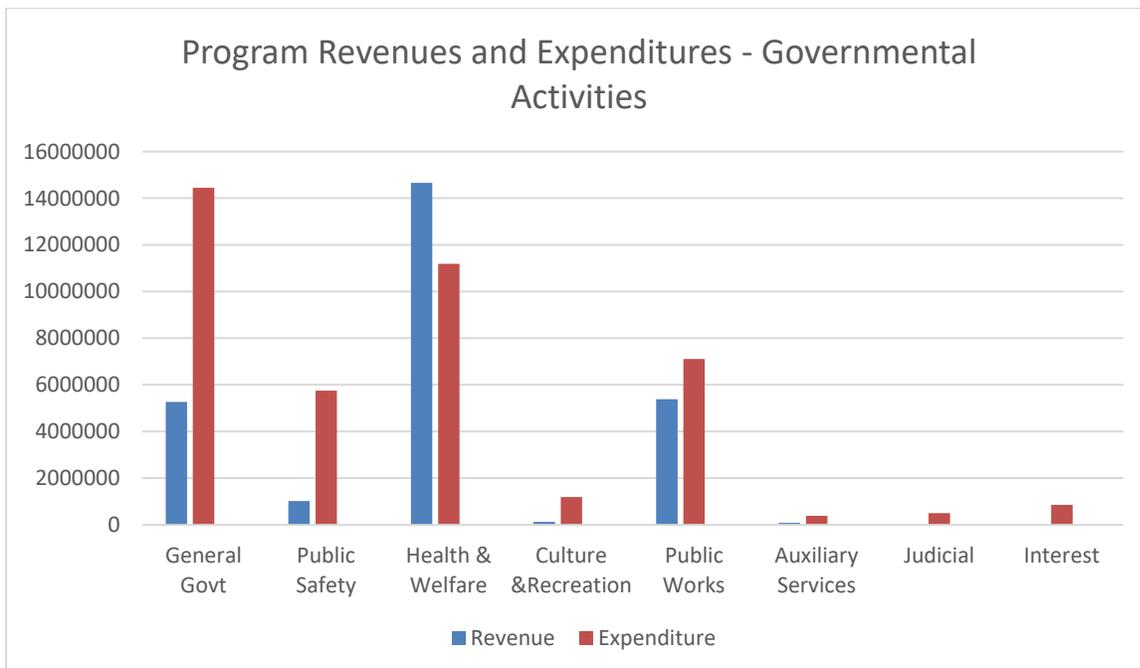
Government-wide Financial Analysis (continued)

Governmental Activities

The County's governmental activities' revenues source distribution is presented below.



The County's governmental activities' program expenses and program revenues are presented below

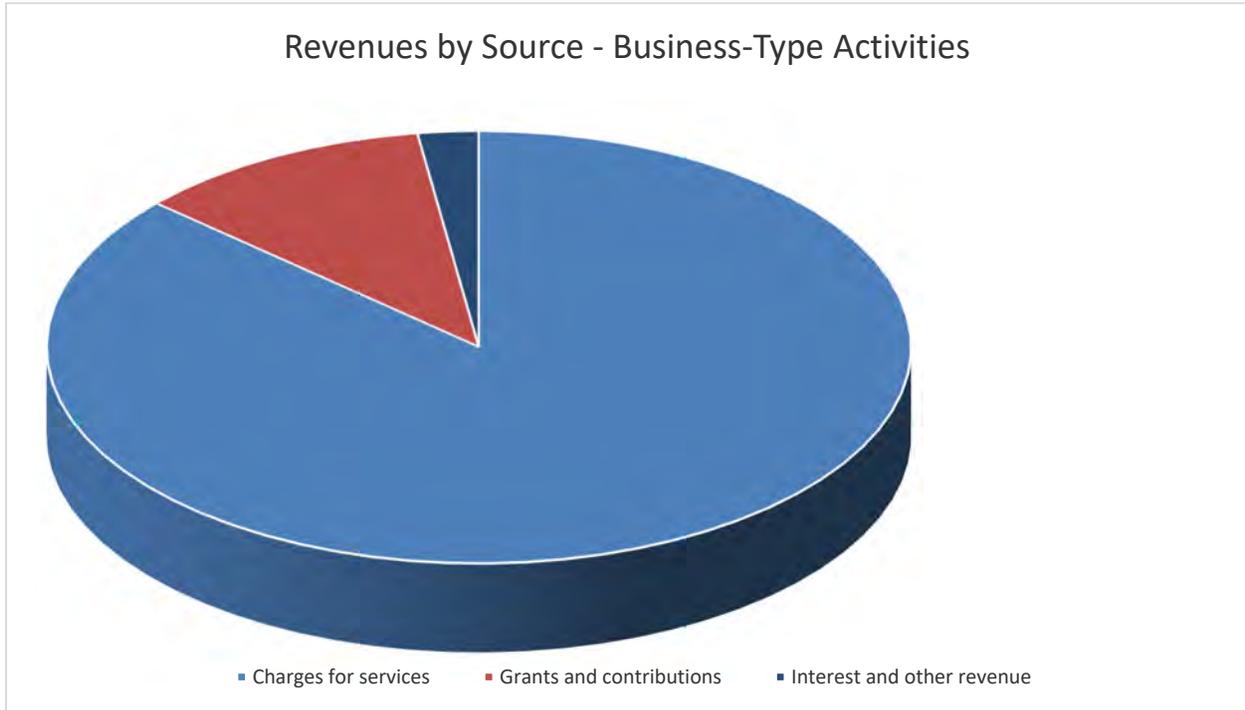


Overview of the Financial Statements (continued)

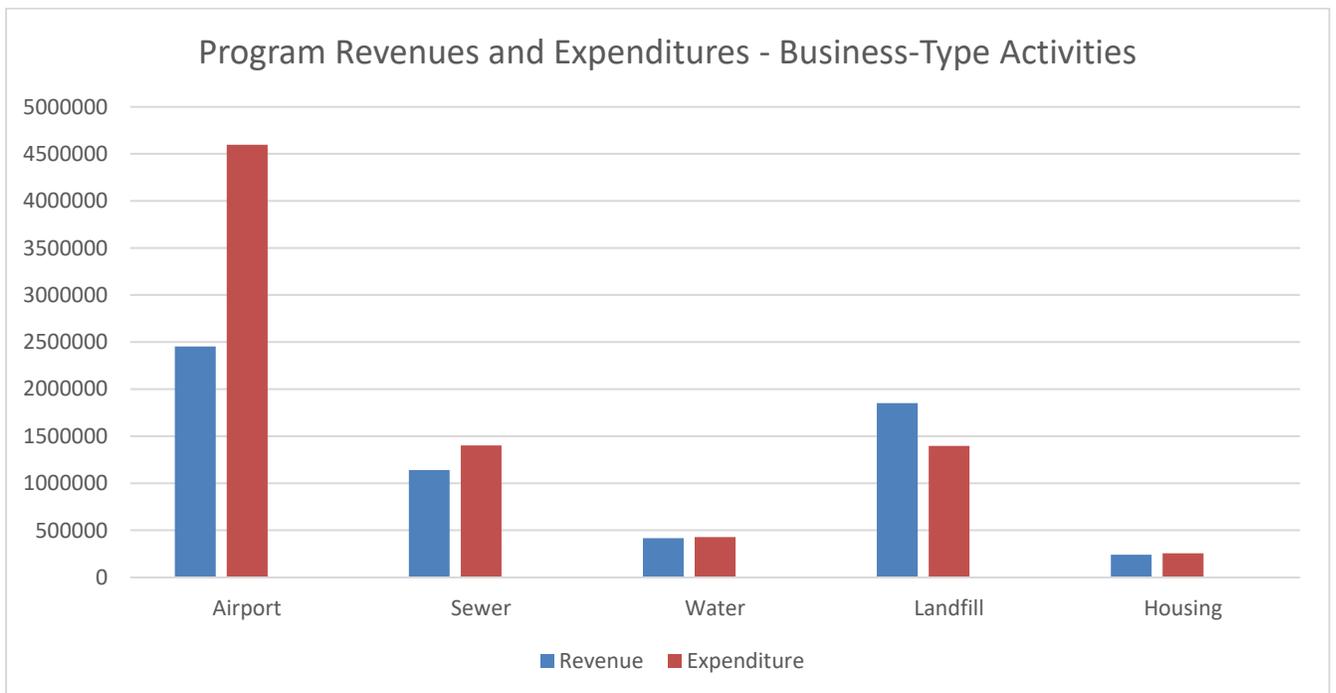
Government-wide Financial Analysis (continued)

Business-Type Activities

The County's Business-type activities' revenues source distribution is presented below.



The County's business-type activities' program expenses and program revenues are presented below.



Overview of the Financial Statements (continued)

Financial Analysis of the County's Funds (continued)

General Fund

The General Fund is the chief operating fund of the County. The General Fund assets exceeded its liabilities by over \$18.5 million (fund balance). Of this amount, \$17.0 million may be used to meet the General Fund's ongoing obligations. This is an increase from last year's total fund balance by \$3.97 million. The total fund balance increased due to higher investment income and lower general government and public safety expenditures than anticipated.

Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The County's proprietary funds decreased net position by \$1.895 million, mainly due overages in airport operating expenses.

General Fund Budgetary Highlights

The General Fund expenditure budget was amended during the year, where actual expenditures were \$4 million less than the amended budget. Some of the key changes this fiscal year for this increase were:

- Public safety was under budget in part due to detention and enforcement salaries less than budgeted. This occurred primarily due to vacancy savings.
- General government expenditures were less than budgeted due to a variety of reasons including budgeted airline guarantees not incurred and long-range planning and projects not completed.

Capital Asset and Debt Administration

Capital Assets

The County's capitalization policy pertains to assets with a purchase value of \$5,000 or greater. Assets of lesser value are treated as operational expenditures.

The County's capital assets for its governmental and business-type activities amounts to \$125.2 million. This investment in capital assets includes land, buildings and system improvements, and machinery and equipment net of depreciation. The total increase in the County's net investment in capital assets for the current fiscal year was \$5,217,962, due primarily to the new Sawtooth Phase I housing project.

Additional information as well as a detailed classification of the County's net capital assets can be found in the Notes to the Financial Statement in Section D of this report.

Debt Administration

At the end of the current fiscal year, the County had total contractually obligated long-term debt of \$37.2 million, a decrease of \$1.86 million (from the restated 2022 balance of \$35.4 million).

Long-term debt for the Governmental activities decreased by \$1.5 million. This decrease was due to standard debt service payment activity mitigated by increases in compensated absences.

Long-term debt for the Business-Type activities decreased by \$367 thousand. This decrease was mainly due to regular payments on debt service obligations.

Capital Asset and Debt Administration (continued)

Additional information as well as a detailed classification of the County's total long-term liabilities can be found in the Notes to the Financial Statements in section D of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In 2023, sales tax, property tax collection, and local marketing district tax (hotel/motel tax) revenues set County records. Airport enplanements and building permit values stayed strong. All of these strongly indicate the fiscal and economic health of the County.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Gunnison County, County Chief Financial Officer, 200 E. Virginia Avenue, Gunnison, CO 81230.

GOVERNMENT-WIDE FINANCIAL STATEMENTS



Gunnison County
Statement of Net Position
December 31, 2023

	Primary Government			Discrete Component Unit
	Governmental Activities	Business-type Activities	Total	Hospital
Assets:				
Current Assets:				
Cash and investments - Unrestricted	\$ 38,813,470	\$ 2,988,987	\$ 41,802,457	\$ 7,151,992
Cash and investments - Restricted	452,367	3,031,846	3,484,213	51,311,936
Accounts, taxes, leases, and other receivables	13,643,886	617,445	14,261,331	9,604,776
Prepays	123,954	22,802	146,756	1,749,151
Inventory	2,041,232	23,299	2,064,531	2,842,045
Other				102,720
Internal balances	154,696	(154,696)	-	-
Restricted Assets:				
Intergovernmental receivable	2,849,935	11,322	2,861,257	-
Total current assets	58,079,540	6,541,005	64,620,545	72,762,620
Capital assets, not being depreciated	13,106,783	40,945,595	54,052,378	-
Capital assets being depreciated/amortized	49,261,770	21,955,529	71,217,299	47,698,533
Total capital assets (net)	62,368,553	62,901,124	125,269,677	47,698,533
Total Assets	120,448,093	69,442,129	189,890,222	120,461,153
Deferred Outflows of Resources:				
Deferred refunding costs	935,050	-	935,050	-
Total Deferred Outflows of Resources	935,050	-	935,050	-
Liabilities:				
Accounts payable	3,056,066	501,024	3,557,090	2,581,011
Accrued liabilities	370,755	135,283	506,038	4,596,107
Deposits	381,403	-	381,403	-
Accrued interest	157,459	37,903	195,362	-
Unearned revenue	2,427,661	-	2,427,661	-
Long-term liabilities:				
Portion due or payable within one year:				
Accrued compensated absences	577,854	69,154	647,008	-
Subscriptions payable	88,952	-	88,952	62,762
Bonds payable	-	62,775	62,775	1,175,000
Certificates of participation payable	1,212,459	-	1,212,459	-
Notes payable	241,566	125,310	366,876	488,228
Portion due or payable after one year:				
Accrued compensated absences	866,781	103,731	970,512	-
Subscriptions payable	181,571	-	181,571	63,526
Bonds payable	-	2,218,270	2,218,270	18,470,000
Certificates of participation payable	26,036,237	-	26,036,237	-
Landfill closure and post closure costs	-	1,413,826	1,413,826	-
Notes payable	1,428,568	748,699	2,177,267	1,010,375
Total Liabilities	37,027,332	5,415,975	42,443,307	28,447,009
Deferred Inflows of Resources:				
Property taxes	12,889,089	33,479	12,922,568	-
Lease revenue	429,095	-	429,095	-
Total Deferred Inflows of Resources	13,318,184	33,479	13,351,663	-
Net Position:				
Net investment in capital assets	34,114,250	59,746,070	93,860,320	27,512,001
Restricted for:				
Emergencies	998,000	-	998,000	3,676,167
Debt service	-	-	-	1,026,334
Other purposes	6,806,945	3,031,846	9,838,791	-
Unrestricted	29,118,432	1,214,759	30,333,191	59,799,642
Total Net Position	\$ 71,037,627	\$ 63,992,675	\$ 135,030,302	\$ 92,014,144

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Statement of Activities
For the Year Ended December 31, 2023

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position			Discrete Component Unit	
	Expenses	Charges for Services	Operating	Capital	Primary Government			Hospital	Total
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total		
Primary Government									
Governmental Activities:									
General government	\$ 14,447,981	\$ 4,935,547	\$ 300,316	\$ 31,476	\$ (9,180,642)		\$ (9,180,642)		\$ (9,180,642)
Judicial	502,593	-	-	-	(502,593)		(502,593)		(502,593)
Public safety	5,752,252	286,746	733,644	-	(4,731,862)		(4,731,862)		(4,731,862)
Health and welfare	11,183,767	191,777	14,463,482	-	3,471,492		3,471,492		3,471,492
Auxiliary services	381,372	76,455	7,000	-	(297,917)		(297,917)		(297,917)
Culture and recreation	1,188,742	42,907	84,141	-	(1,061,694)		(1,061,694)		(1,061,694)
Public works	7,109,374	213,774	5,170,969	-	(1,724,631)		(1,724,631)		(1,724,631)
Interest on long-term debt	856,566	-	-	-	(856,566)		(856,566)		(856,566)
Total Governmental Activities	<u>41,422,647</u>	<u>5,747,206</u>	<u>20,759,552</u>	<u>31,476</u>	<u>(14,884,413)</u>		<u>(14,884,413)</u>		<u>(14,884,413)</u>
Business-type Activities:									
Airport	4,596,480	1,828,927	-	624,837		(2,142,716)	(2,142,716)		\$ (2,142,716)
Sewer	1,400,869	1,139,467	-	-		(261,402)	(261,402)		(261,402)
Water	427,523	415,629	-	-		(11,894)	(11,894)		(11,894)
Landfill	1,396,822	1,780,674	70,683	-		454,535	454,535		454,535
Housing	256,298	241,065	-	-		(15,233)	(15,233)		(15,233)
Total Business-type Activities	<u>8,077,992</u>	<u>5,405,762</u>	<u>70,683</u>	<u>624,837</u>		<u>(1,976,710)</u>	<u>(1,976,710)</u>		<u>(1,976,710)</u>
Total Primary Government	<u>\$ 49,500,639</u>	<u>\$ 11,152,968</u>	<u>\$ 20,830,235</u>	<u>\$ 656,313</u>	<u>\$ (14,884,413)</u>	<u>\$ (1,976,710)</u>	<u>\$ (16,861,123)</u>		<u>\$ (16,861,123)</u>
Component Unit:									
Hospital	<u>81,750,390</u>	<u>77,570,056</u>	<u>3,952,632</u>	<u>-</u>				<u>(227,702)</u>	<u>(227,702)</u>

General Revenues and Transfers:

Taxes:									
Property taxes					12,319,552	-	12,319,552	979,841	13,299,393
Specific ownership taxes					758,353	-	758,353	-	758,353
Sales taxes					5,231,329	-	5,231,329	-	5,231,329
Marketing and promotion taxes					3,588,262	-	3,588,262	-	3,588,262
Other taxes					81	-	81	-	81
Investment earnings					1,912,295	141,839	2,054,134	2,777,874	4,832,008
Grants and contributions not restricted to specific programs					431,479	-	431,479	-	431,479
Transfers					60,660	(60,660)	-	-	-
Gain on asset disposals					200,011	-	200,011	15,000	215,011
Total General Revenues and Transfers					<u>24,502,022</u>	<u>81,179</u>	<u>24,583,201</u>	<u>3,772,715</u>	<u>28,355,916</u>
Change in Net Position					9,617,609	(1,895,531)	7,722,078	3,545,013	28,128,214
Net Position - Beginning of Year (as restated)					61,420,018	65,888,206	127,308,224	88,469,131	215,777,355
Net Position - End of Year					<u>\$ 71,037,627</u>	<u>\$ 63,992,675</u>	<u>\$ 135,030,302</u>	<u>\$ 92,014,144</u>	<u>\$ 243,905,569</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS



Gunnison County, Colorado
Governmental Funds
Balance Sheet
December 31, 2023

	<u>General Fund</u>	<u>Road and Bridge Fund</u>	<u>Human Services Fund</u>	<u>Sales Tax Capital Improvement Fund</u>	<u>Capital Expenditures Fund</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:							
Cash and investments	18,735,367	2,985,126	504,779	5,116,016	235,301	7,191,898	34,768,487
Accounts receivable	12,643,351	42,476	430,182	-	429,095	96,767	13,641,871
Prepaid items	95,263	-	-	-	-	28,524	123,787
Due from other governments	392,029	296,630	213,923	968,234	-	979,120	2,849,936
Due from other funds, net	216,470	-	-	-	-	-	216,470
Restricted assets:							
Cash and investments	441,367	-	-	-	-	11,000	452,367
Intergovernmental receivable	-	-	-	-	-	1,526,921	1,526,921
Total Assets	<u>32,523,847</u>	<u>3,324,232</u>	<u>1,148,884</u>	<u>6,084,250</u>	<u>664,396</u>	<u>9,834,230</u>	<u>53,579,839</u>
Liabilities:							
Accounts payable	482,579	75,347	20,410	411,053	76,217	1,125,847	2,191,453
Accrued liabilities	115,658	34,077	-	-	-	30	149,765
Deposits	220,753	149,150	-	-	-	11,500	381,403
Unearned grant revenue	680,550	-	228,257	-	-	1,518,854	2,427,661
Due to other funds, net	-	-	-	-	-	32,845	32,845
Total Liabilities	<u>1,499,540</u>	<u>258,574</u>	<u>248,667</u>	<u>411,053</u>	<u>76,217</u>	<u>2,689,076</u>	<u>5,183,127</u>
Deferred Inflows of Resources:							
Deferred lease revenue	-	-	-	-	429,095	-	429,095
Unavailable property tax revenue	12,458,961	-	430,128	-	-	-	12,889,089
Total Deferred Inflows of Resources	<u>12,458,961</u>	<u>-</u>	<u>430,128</u>	<u>-</u>	<u>429,095</u>	<u>-</u>	<u>13,318,184</u>
Fund Balances:							
Non-spendable:							
Prepays	95,263	-	-	-	-	28,524	123,787
Inventory	-	-	-	-	-	1,526,921	1,526,921
Spendable:							
Restricted	998,000	3,065,658	470,089	5,673,197	159,084	4,147,324	14,513,352
Committed	441,367	-	-	-	-	996,799	1,438,166
Assigned	-	-	-	-	-	447,012	447,012
Unassigned	17,030,716	-	-	-	-	(1,426)	17,029,290
Total Fund Balances	<u>18,565,346</u>	<u>3,065,658</u>	<u>470,089</u>	<u>5,673,197</u>	<u>159,084</u>	<u>7,145,154</u>	<u>35,078,528</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>32,523,847</u>	<u>3,324,232</u>	<u>1,148,884</u>	<u>6,084,250</u>	<u>664,396</u>	<u>9,834,230</u>	<u>53,579,839</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2023

Total Governmental Fund Balances 35,078,528

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. However, in the Statement of Net Position, the cost of those assets are capitalized and expensed over their estimated lives through annual depreciation expense.

Cost of capital assets	117,119,029	
Less accumulated depreciation and amortization	<u>(54,750,477)</u>	62,368,552

Internal service funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. This represents the net equity of the internal service funds less the capital assets and long-term liabilities which are included in this reconciliation. 3,446,944

Long-term liabilities, including leases payable, bonds payable, compensated absences, and interest payable are not due and payable in the current period and, therefore, are not reported in the funds. The following liabilities are reported in the government-wide Statement of Net Position.

Accrued compensated absences	(1,444,635)	
Certificates of Participation	(24,628,091)	
Notes payable	(1,670,134)	
Subscriptions payable	(270,523)	
Accrued interest	(157,459)	
Unamortized debt issuance premium	(2,620,605)	
Unamortized deferred debt refunding costs	<u>935,050</u>	<u>(29,856,397)</u>

Net Position of Governmental Activities 71,037,627

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
December 31, 2023

	General Fund	Road and Bridge Fund	Human Services Fund	Sales Tax Capital Improvement Fund	Capital Expenditures Fund	Non-major Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	12,328,473	265,423	410,263	4,380,709	-	4,512,709	21,897,577
Licenses and permits	1,333,952	-	-	-	-	-	1,333,952
Intergovernmental	3,704,427	5,090,708	5,223,882	-	125,571	8,172,937	22,317,525
Charges for services	2,220,083	142,715	-	-	-	187,752	2,550,550
Fines and forfeitures	-	-	-	2,324	-	4,923	7,247
Investment income	1,528,746	77,588	14,097	102,934	9,477	179,453	1,912,295
Contributions	231,495	-	133	-	-	64,513	296,141
Leases	-	-	-	-	31,476	-	31,476
Miscellaneous	204,325	68,973	22,659	10,125	-	126,474	432,556
Total Revenues	21,551,501	5,645,407	5,671,034	4,496,092	166,524	13,248,761	50,779,319
Expenditures:							
General government	9,545,368	-	-	283,324	392,180	3,633,388	13,854,260
Judicial	502,593	-	-	-	-	-	502,593
Public safety	5,638,121	-	-	-	-	-	5,638,121
Health and welfare	1,280,847	-	5,431,931	-	-	10,014,568	16,727,346
Auxiliary services	376,286	-	-	-	-	-	376,286
Culture and recreation	670,091	-	-	-	-	720,110	1,390,201
Public works	157,119	5,412,055	-	-	-	-	5,569,174
Debt service	105,218	-	-	-	-	2,391,724	2,496,942
Total Expenditures	18,275,643	5,412,055	5,431,931	283,324	392,180	16,759,790	46,554,923
Excess (Deficiency) of Revenues Over Expenditures	3,275,858	233,352	239,103	4,212,768	(225,656)	(3,511,029)	4,224,396
Other Financing Sources (Uses):							
Transfers in	909,807	-	-	-	-	2,944,438	3,854,245
Transfers (out)	(577,664)	(175,000)	(117,927)	(2,388,774)	-	(411,900)	(3,671,265)
Subscription proceeds	370,784	-	-	-	-	-	370,784
Sale of capital assets	-	-	-	-	-	200,011	200,011
Total Other Financing Sources (Uses)	702,927	(175,000)	(117,927)	(2,388,774)	-	2,732,549	753,775
Net Change in Fund Balances	3,978,785	58,352	121,176	1,823,994	(225,656)	(778,480)	4,978,171
Fund Balances - Beginning of Year (restated)	14,586,561	3,007,306	348,913	3,849,203	384,740	7,923,634	30,100,357
Fund Balances - End of Year	18,565,346	3,065,658	470,089	5,673,197	159,084	7,145,154	35,078,528

The accompanying notes are an integral part of these financial statements.

Gunnison County
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2023

Net Changes In Fund Balances - Total Governmental Funds 4,978,171

Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period for all governmental activities excluding internal service funds which is shown separately below:

	(2,847,718)	
Depreciation expense	6,372,889	
Capital outlay	6,372,889	3,525,171

The internal service funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individuals funds. The net revenue of these funds is reported with governmental activities in the Statement of Activities. (558,401)

Capitalization of bond premiums is recognized as a liability in Statement of Net Position but is recognized over time in the Statement of Activities:
Amortization expense 111,212

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 1,512,810

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Details of these items are as follows:

	38,363	
Change in accrued compensated absences	10,283	
Change in accrued interest	10,283	48,646

Change in Net Position of Governmental Activities 9,617,609

Gunnison County, Colorado
Proprietary Funds
Statement of Net Position
December 31, 2023

	Business-type Activities - Enterprise Funds						Totals	Governmental Activities - Internal Service Funds
	Airport Operations Fund	Gunnison County Sewer Fund	Gunnison County Water Fund	Landfill Operations Fund	Gunnison County Housing Auth. Assisted Lvg.	Gunnison County Housing Auth. Mtn. View		
Assets:								
Current Assets:								
Cash and investments - Unrestricted	115,636	1,207,412	1,038,516	366,362	6,091	254,970	2,988,987	4,044,983
Cash and investments - Restricted	-	96,136	78,496	2,751,160	-	106,054	3,031,846	-
Accounts receivable, net of allowance for uncollectible accounts	324,009	150,576	20,080	122,780	-	-	617,445	2,015
Due from other governments	11,322	-	-	-	-	-	11,322	-
Prepaid expenses	22,152	-	-	650	-	-	22,802	167
Inventory, at cost	-	-	-	23,299	-	-	23,299	514,311
Total Current Assets	473,119	1,454,124	1,137,092	3,264,251	6,091	361,024	6,695,701	4,561,476
Non-current Assets:								
Construction-in-progress	29,613,478	-	-	-	-	-	29,613,478	-
Land, property and equipment	62,247,897	7,387,560	10,218,903	2,465,032	2,037,513	1,839,412	86,196,317	23,015,258
Less accumulated depreciation	(35,998,659)	(5,271,403)	(8,367,763)	(751,886)	(846,897)	(1,672,063)	(52,908,671)	(13,539,510)
Total Non-current Assets	55,862,716	2,116,157	1,851,140	1,713,146	1,190,616	167,349	62,901,124	9,475,748
Total Assets	56,335,835	3,570,281	2,988,232	4,977,397	1,196,707	528,373	69,596,825	14,037,224
Liabilities:								
Current Liabilities:								
Accounts payable	315,095	145,860	5,602	27,784	-	6,683	501,024	864,613
Accrued liabilities	97,873	13,677	2,072	18,766	-	40,798	173,186	220,990
Due to other funds	-	-	-	5,279	-	149,417	154,696	28,929
Accrued compensated absences	56,542	-	6,512	6,100	-	-	69,154	27,224
Notes payable - Current	14,528	-	-	89,180	-	21,602	125,310	-
Bonds payable - Current	-	39,751	23,024	-	-	-	62,775	-
Total Current Liabilities	484,038	199,288	37,210	147,109	-	218,500	1,086,145	1,141,756
Non-current Liabilities:								
Accrued compensated absences	84,813	-	9,768	9,150	-	-	103,731	40,837
Notes payable	-	-	-	115,057	-	633,642	748,699	-
Bonds payable	-	1,296,786	921,484	-	-	-	2,218,270	-
Landfill closure and postclosure costs	-	-	-	1,413,826	-	-	1,413,826	-
Total Non-current Liabilities	84,813	1,296,786	931,252	1,538,033	-	633,642	4,484,526	40,837
Total Liabilities	568,851	1,496,074	968,462	1,685,142	-	852,142	5,570,671	1,182,593
Net Position:								
Net investment in capital assets	55,848,188	779,620	906,632	1,508,909	1,190,616	(466,293)	59,767,672	9,475,748
Restricted	-	96,136	78,496	2,751,160	-	106,054	3,031,846	-
Unrestricted	(114,683)	1,198,451	1,034,642	(967,814)	6,091	36,470	1,193,157	3,378,883
Total Net Position	55,733,505	2,074,207	2,019,770	3,292,255	1,196,707	(323,769)	63,992,675	12,854,631

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2023

	Business-type Activities - Enterprise Funds						Totals	Governmental Activities - Internal Service Funds
	Airport Operations Fund	Gunnison County Sewer Fund	Gunnison County Water Fund	Landfill Operations Fund	Gunnison County Housing Auth. Assisted Lvg.	Gunnison County Housing Auth. Mtn. View		
Operating Revenues:								
Rent, net	482,768	-	-	-	-	241,065	723,833	2,238,946
Charges and fees	882,171	1,129,240	409,614	1,736,711	-	-	4,157,736	1,138,210
Other	463,988	10,227	6,015	43,963	-	-	524,193	2,671,449
Total Operating Revenues	<u>1,828,927</u>	<u>1,139,467</u>	<u>415,629</u>	<u>1,780,674</u>	<u>-</u>	<u>241,065</u>	<u>5,405,762</u>	<u>6,048,605</u>
Operating Expenses:								
Operations and maintenance	2,052,394	1,137,180	176,842	1,230,620	-	163,439	4,760,475	5,538,558
Administration	358,476	-	98,295	-	-	-	456,771	378,975
Depreciation and amortization	2,181,261	204,137	131,810	158,909	38,063	33,604	2,747,784	739,133
Total Operating Expenses	<u>4,592,131</u>	<u>1,341,317</u>	<u>406,947</u>	<u>1,389,529</u>	<u>38,063</u>	<u>197,043</u>	<u>7,965,030</u>	<u>6,656,666</u>
Operating Income (Loss)	<u>(2,763,204)</u>	<u>(201,850)</u>	<u>8,682</u>	<u>391,145</u>	<u>(38,063)</u>	<u>44,022</u>	<u>(2,559,268)</u>	<u>(608,061)</u>
Non-operating Revenues (Expenses):								
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	123,753
Grant revenue	624,837	-	-	70,683	-	-	695,520	-
Investment revenue	6,926	33,266	23,903	74,188	-	3,556	141,839	101,276
Interest expense	(4,349)	(59,552)	(20,576)	(7,293)	-	(21,192)	(112,962)	(53,049)
Total Non-operating Revenues (Expenses)	<u>627,414</u>	<u>(26,286)</u>	<u>3,327</u>	<u>137,578</u>	<u>-</u>	<u>(17,636)</u>	<u>724,397</u>	<u>171,980</u>
Income (Loss) Before Contributions and Transfers	<u>(2,135,790)</u>	<u>(228,136)</u>	<u>12,009</u>	<u>528,723</u>	<u>(38,063)</u>	<u>26,386</u>	<u>(1,834,871)</u>	<u>(436,081)</u>
Transfers In	-	-	35,173	-	-	-	35,173	22,000
Transfers (Out)	(55,620)	(40,213)	-	-	-	-	(95,833)	(144,320)
Change in Net Position	<u>(2,191,410)</u>	<u>(268,349)</u>	<u>47,182</u>	<u>528,723</u>	<u>(38,063)</u>	<u>26,386</u>	<u>(1,895,531)</u>	<u>(558,401)</u>
Total Net Position (Deficit) - Beginning of Year	<u>57,924,915</u>	<u>2,342,556</u>	<u>1,972,588</u>	<u>2,763,532</u>	<u>1,234,770</u>	<u>(350,155)</u>	<u>65,888,206</u>	<u>13,413,032</u>
Total Net Position (Deficit) - End of Year	<u>55,733,505</u>	<u>2,074,207</u>	<u>2,019,770</u>	<u>3,292,255</u>	<u>1,196,707</u>	<u>(323,769)</u>	<u>63,992,675</u>	<u>12,854,631</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2023

	Business-type Activities - Enterprise Funds						Totals	Governmental Activities - Internal Service Funds
	Airport Operations Fund	Gunnison County Sewer Fund	Gunnison County Water Fund	Landfill Operations Fund	Gunnison County Housing Auth. Assisted Lvg.	Gunnison County Housing Auth. Mtn. View		
Cash Flows from Operating Activities:								
Cash received from charges for services	1,391,443	1,073,087	415,630	1,662,377	-	254,320	4,796,857	-
Cash received for interfund services provided	-	-	-	-	-	-	-	4,919,047
Cash received from other sources	463,988	6,886	-	100,181	-	-	571,055	1,138,210
Cash payments to vendors for goods and services	(2,854,663)	(1,065,468)	(114,654)	(743,416)	-	(164,073)	(4,942,274)	(3,628,527)
Cash payments to employees for services	(912,812)	(47,167)	(161,696)	(499,525)	-	-	(1,621,200)	(1,215,095)
Net Cash Provided (Used) by Operating Activities	(1,912,044)	(32,662)	139,280	519,617	-	90,247	(1,195,562)	1,213,635
Cash Flows from Non-capital Financing Activities:								
Transfers from other funds	-	-	35,173	-	-	166,155	201,328	-
Transfers (to) other funds	(55,620)	(40,213)	-	-	-	-	(95,833)	(122,320)
Net Cash Provided (Used) by Non-capital Financing Activities	(55,620)	(40,213)	35,173	-	-	166,155	105,495	(122,320)
Cash Flows from Capital and Related Financing Activities:								
Capital grants	624,837	-	-	70,683	-	-	695,520	-
Interest paid on debt	(4,349)	(59,552)	(20,576)	(7,293)	-	(21,192)	(112,962)	(53,049)
Principal paid on loans and leases	(172,855)	(38,114)	(27,162)	(86,709)	-	(22,099)	(346,939)	-
Purchase of capital assets	(142,065)	-	-	(591,446)	-	(8,818)	(742,329)	(2,468,664)
Cash from sale of assets	-	-	-	-	-	-	-	125,551
Net Cash Provided (Used) by Capital and Related Financing Activities	305,568	(97,666)	(47,738)	(614,765)	-	(52,109)	(506,710)	(2,396,162)
Cash Flows from Investing Activities:								
Cash from investment income	6,926	33,266	23,903	74,188	-	3,556	141,839	101,277
Net Cash Provided (Used) by Investing Activities	6,926	33,266	23,903	74,188	-	3,556	141,839	101,277
Net Increase (Decrease) in Cash	(1,655,170)	(137,275)	150,618	(20,960)	-	207,849	(1,454,938)	(1,203,570)
Cash - Beginning of Year	1,770,806	1,440,823	966,394	3,138,482	6,091	153,175	7,475,771	5,248,553
Cash - End of Year	115,636	1,303,548	1,117,012	3,117,522	6,091	361,024	6,020,833	4,044,983
Reconciliation of Operating Income (Loss) to Net Cash Provided (used) by Operating Activities:								
Operating income (loss)	(2,763,204)	(201,850)	8,682	391,145	(38,063)	44,022	(2,559,268)	(608,061)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation and amortization	2,181,261	204,137	131,810	158,909	38,063	33,604	2,747,784	739,133
Changes in assets and liabilities:								
(Increase) decrease in accounts receivable	(6,975)	(59,495)	-	(18,115)	-	13,255	(71,330)	8,652
(Increase) decrease in prepaid expenses	-	-	-	-	-	-	-	275,114
(Increase) decrease in inventory	-	-	-	2,990	-	-	2,990	69,638
Increase (decrease) in accounts payable	(826,719)	20,616	1,343	(7,334)	-	(11,225)	(823,319)	738,272
Increase (decrease) in accrued liabilities	(523,271)	3,930	(2,481)	6,061	-	10,591	(505,170)	19,833
Increase (decrease) in deferred revenues	33,479	-	-	-	-	-	33,479	-
Increase (decrease) in compensated absences	(6,615)	-	(74)	(14,039)	-	-	(20,728)	(28,946)
Net Cash Provided (Used) by Operating Activities	(1,912,044)	(32,662)	139,280	519,617	-	90,247	(1,195,562)	1,213,635

The accompanying notes are an integral part of these financial statements.

**Gunnison County, Colorado
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2023**

	Custodial Fund
Assets	
Cash and investments	6,422,302
Taxes receivable for other governments	57,683,145
Total Assets	64,105,447
Liabilities	
Accounts payable and other liabilities	532
Due to other governments	5,770,728
Total Liabilities	5,771,260
Deferred Inflows of Resources	
Property tax revenue	57,683,145
Total Deferred Inflows of Resources	57,683,145
Net Position	
Restricted for:	
Individuals, organizations, and other governments	651,042
Total Net Position	651,042

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
December 31, 2023

	Custodial Fund
Additions	
Taxes collected for other governments	48,127,999
Public trustee activity	714,408
Funds held for others	704,155
Miscellaneous	22,347,578
Total Additions	71,894,140
Deductions	
Taxes disbursed	55,438,192
Public trustee disbursements	679,106
Miscellaneous	15,870,303
Total Deductions	71,987,601
Net Increase (Decrease) in Fiduciary Net Position	(93,461)
Net Position - Beginning of the Year	744,503
Net Position - End of the Year	651,042

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS



Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023

I. Summary of Significant Accounting Policies

Gunnison County (the "County") is a statutory county located in western Colorado. An elected Board of Commissioners is responsible for setting policy, appointing administrative personnel and the adoption of an annual budget in accordance with state statutes. The County's operations include sheriff protection, health and human services, culture and recreation, road maintenance, an airport, water and sewer services, a housing administration, and a landfill.

The County's financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the County are discussed below.

A. Reporting Entity

The reporting entity consists of (a) the primary government; i.e., the County, and (b) organizations for which the County is financially accountable. The County is considered financially accountable for legally separate organizations if it is able to appoint a voting majority of an organization's governing body and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the County. Consideration is also given to other organizations which are fiscally dependent; i.e., unable to adopt a budget, levy taxes, or issue debt without approval by the County. Organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete are also included in the reporting entity.

The financial statements of component units have been included in the financial reporting entity either as blended or discretely presented component units.

1. Blended Component Units

The Gunnison County Housing Authority (the "Housing Authority") - Gunnison Senior Housing Project, an entity legally separate from the County, is governed by the Gunnison County Board of County Commissioners and the Board of County Commissioners can appoint the Housing Authority Board of Directors. For financial reporting purposes, the Authority is reported as if it was part of the County's operations because its purpose is to finance and provide low income senior housing to the citizens of the County.

In 2003, the County's electorate approved the creation of the Gunnison River Valley Local Marketing District (the "District"). The District was created for the organization, promotion, marketing, and management of public events; activities in support of business recruitment, management and development; and coordinating tourism promotion activities within the District's boundaries. The County's Board of County Commissioners sits as *ex officio* as the District's Board. For financial reporting purposes, the District is reported as a blended component unit and resembles the reporting for other special revenue funds. The County has operational responsibility for the District.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

I. Summary of Significant Accounting Policies (continued)

A. Reporting Entity (continued)

2. Discretely Presented Component Unit

The component unit columns in the combined financial statements include the financial data of the County's discretely presented component unit. This unit is reported in a separate column to emphasize that it is legally separate from the County.

The Gunnison Valley Hospital and Health Care Center - The Gunnison Valley Hospital and Health Care Center Board are appointed by the County, and are fiscally dependent, and a financial burden, on the County because they cannot issue debt without the approval of the County, and its operational and capital budgets and its annual property tax mill levy are approved by the County. The completed financial statements of the Hospital and Health Care Center can be obtained directly from their administrative office at:

Administrative Office
Gunnison Valley Hospital
214 East Denver Avenue
Gunnison, CO 81230

3. Intergovernmental Agreements

The County has entered into various governmental agreements that do not meet the criteria for inclusion in these financial statements as component units or as joint ventures.

The County receives funding from local, state, and federal government sources and must comply with all requirements of these funding sources. However, the County is not included in any other governmental reporting entity.

B. Government-wide and Fund Financial Statements

The County's basic financial statements include both government-wide (financial activities of the overall County, except for fiduciary activities) and fund financial statements (reporting the County's individual funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or part by fees charged to external parties.

1. Government-wide Financial Statements

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The County's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

1. Government-wide Financial Statements (continued)

The government-wide Statement of Activities reports both the gross and net cost of each of the County's non-fiduciary functions (e.g., public safety, culture and recreation, etc.) and business-type activities (e.g., water, sewer, landfill, etc.). The functions are also supported by general government revenues (property and sales taxes, intergovernmental revenue, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The government-wide focus is on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

2. Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The fund focus is on current available resources and budget compliance.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The *Road and Bridge Fund* accounts for the County's share of state revenues that are legally restricted for the maintenance of highways and roads within the County's boundaries and also accounts for other revenues restricted for highway and road purposes.

The *Human Services Fund* administers the County's state and federal revenues that are restricted for the provision of social services to the residents of the County.

The *Sales Tax Capital Improvement Fund* accounts for the collection of sales tax restricted for capital expenditures.

The *Capital Expenditures Fund* accounts for the accumulation of resources for future capital expenditures.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

2. Fund Financial Statements (continued)

The County reports the following major proprietary funds:

The *Airport Operations Fund* accounts for the operations of the Gunnison County Airport.

The *Gunnison County Sewer Fund* is used to account for the operations of sewer facilities operated by the County in unincorporated areas of the County.

The *Gunnison County Water Fund* is used to account for the operations of water system facilities operated by the County in unincorporated areas of the County.

The *Landfill Operations Fund* accounts for the operations of the County's landfill and recycling program.

The *Gunnison County Housing Authority* is used to account for the activities of the Authority, a blended component unit of the County. Two funds are included which account for operations of an assisted living center and an elderly housing complex.

Additionally, the County reports the following fund types:

Internal services funds account for the rental of motor vehicles and heavy equipment, the usage of gravel and other construction materials, the rental of computer equipment, and to account for health insurance and unemployment claims. These services are provided to other County funds and departments on a cost reimbursement basis.

Fiduciary funds include custodial funds which are used to account for the collection and distribution of property and other taxes between the County's funds and other governments and agencies. Custodial funds are also used to account for the activities of the County Trustee and segregate these activities into a separate fund as required by State of Colorado statutes. No budgets are adopted for the County's custodial funds.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements. Financial statement presentation refers to classification of revenues by source and expenses by function.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

I. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

1. Long-term Economic Focus and Accrual Basis

Both the governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows. On the accrual basis, revenue from property taxes is recognized in the year for which taxes are levied. Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied.

2. Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. The County considered all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term liabilities and acquisitions under capital leases are reported as other financing sources.

3. Financial Statement Presentation

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise fund are charges to customers for sales. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expense notes meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts

1. Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within 3 months of the acquisition date.

Restricted cash and cash equivalents represent amounts restricted by bond indentures and other binding commitments.

Investments are stated at fair value. The change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The County follows Colorado statutes specifying specific investment instruments meeting defined rating criteria in which local governments may invest, which include:

- Obligations of the United States and certain U.S. government agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Banker's acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market mutual funds
- Guaranteed investment contract
- Local government investment pools

2. Receivables

Receivables are reported net of an allowance for uncollectible accounts, whenever applicable.

3. Property Taxes

Property taxes are assessed in one year as a lien on the property, but not collected by the governmental unit until the subsequent year. In accordance with generally accepted accounting principles, the assessed but uncollected property taxes have been recorded as a receivable and as deferred revenue on the fund financial statements.

4. Interfund Receivables and Payables

Balances at year-end between funds are reported as "due to / from other funds" in the fund financial statements. Any residual balances not eliminated between the governmental and business-type activities are reported as "internal balances" in the government-wide financial statements.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

5. Inventories

Inventories are carried at cost. The Internal Service Fund I inventory includes gravel held for County use. The cost value of such inventory is recorded as an expenditure at the time of use.

6. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond December 31, 2023 are recorded as prepaid expenses.

7. Leases and Subscription Based IT Arrangements (“SBITAs”)

When the County is a lessee or enters into a SBITA, the County recognizes a lease or subscription liability and an intangible right-to-use lease or subscription asset in the government-wide financial statements. The County recognizes lease or subscription liabilities with an initial, individual value of \$5,000 or more. At the commencement of a lease or SBITA, the County initially measures the lease or subscription liability at the present value of payments expected to be made during the lease term. Subsequently, the lease or subscription liability is reduced by the principal portion of lease payments made. The lease or subscription asset is initially measured as the initial amount of the lease or subscription liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease or subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases and SBITAs include how the County determines the following:

Discount Rate: The County uses the interest rate charged by the lessor as the discount rate to discount the expected lease payments to present value. When the interest rate charged by the lessor is not provided, the County uses the daily United States Treasury Yield Rate.

Lease Term: The lease or subscription term includes the noncancellable period of the lease and extended term(s) that the County is reasonably certain to exercise.

Lease Payments: Lease payments included in the measurement of the lease or subscription liability are composed of fixed increasing payments, and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease or subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the lease or subscription liability.

Lease or subscription assets are reported with other capital assets and lease or subscription liabilities are reported with long-term debt on the Statement of Net Position.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

7. Leases (continued)

When the County is a lessor for noncancellable leases the County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the County determines the following:

Discount Rate: The County uses the daily United States Treasury Yield Rate as the discount rate to discount the expected lease receipts to present value.

Lease Term: The lease term includes the noncancellable period of the lease and extended term(s) that the County is reasonably certain the lessee will exercise.

Lease Receipts: Lease receipts included in the measurement of the lease receivable are composed of fixed and increasing payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

8. Capital Assets

Capital assets, which include land, buildings, building improvements, equipment, and vehicles, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial cost of \$5,000 or more and an estimated useful life in excess of two years for all assets other than equipment. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Capital outlay for projects is capitalized as projects are constructed. Interest incurred during the construction phase is expensed as incurred. Infrastructure, buildings, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

8. Capital Assets (continued)

<u>Assets</u>	<u>Years</u>
Building	5 - 50
Infrastructure	10 - 25
Improvements	5 - 30
Machinery & Equipment	3 - 15

The book value of property and equipment transferred to the City of Gunnison for additional capacity at their wastewater treatment facility are being amortized on the straight-line method over a period of twenty-five (25) years. The term of the agreement is indefinite and does not include treatment costs.

9. Unavailable Property Taxes

Property taxes in the State of Colorado are assessed in one year as a lien on the property, but not collected by the governmental units until the subsequent year. In accordance with generally accepted accounting principles, the assessed but uncollected property taxes have been recorded in the accompanying financial statements as a receivable and as deferred inflow of resources. Unpaid property taxes are annually sold at auction, thereby eliminating the need for allowances for uncollectible tax receivables.

10. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the governmental activities column in the government-wide financial statements. Vested or accumulated vacation leave of the proprietary fund type is recorded as an expense and liability of that fund as the benefits accrue to employees. In accordance with the provisions of GASB No. 16, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

11. Recognition of Grant Revenue

Where the expenditure of funds is the prime factor for determining eligibility for grant funds, revenue is recognized at the time the expenditure is incurred.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

12. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. Governmental accounting standards establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, include Non-spendable, Restricted, Committed, Assigned, and Unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund Balance can have different levels of restraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance. For further details of the various fund balance classifications refer to Note IV.M.

Net Position - Net position represent the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net position amount also is adjusted by any bond issuance deferred amounts. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

13. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The County has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one item that qualifies for reporting in this category. Accordingly, unavailable property tax revenue is deferred and recognized as an inflow of resources in the period that the amounts become available and earned.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

14. Interfund Transactions

Interfund services provided and used (i.e., internal service funds) are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except internal service funds are reported as transfers.

E. Significant Accounting Policies

1. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Legal Provisions and Authorization of Deposits

As previously noted, the County is governed by state statutes as to the type of institutions and investments with which it may deposit funds and transact business.

Cash and investments include amounts in demand deposits as well as investments. The funds of the County are invested by the County Treasurer. The County Treasurer accounts for the transactions of each individual fund of the County and maintains a separate ledger for each County fund and all other governments and agencies within the County for which the County Treasurer collects and disburses funds.

The cash and investments of the County's component units are invested by each entity within the guidelines set forth by their respective Boards of Trustees.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

II. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund Balance Sheet includes a reconciliation (Page C4) between *fund balance – total governmental funds* and *net position of governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “Internal Service Funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. This represents the net equity of the internal service funds less the capital assets.”

B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance and the Government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance includes a reconciliation (Page C6) between *Net Changes in Fund Balances* and *Changes in Net Position* as reported in the government-wide Statement of Activities. One element of that reconciliation explains that “Internal Service Funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individual funds. The revenues and expenditures of the internal service funds are included in the governmental activities in the Statement of Activities. This represents the net revenues and expenditures of the internal service funds less the depreciation on capital assets.”

III. Stewardship, Compliance, and Accountability

A. Legal Compliance - Budgets

Property taxes become a lien on the property as of January 1 of the year assessed. Taxes levied in one year are collected in the succeeding year. Thus taxes certified in 2022 were collected in 2023 and taxes certified in 2023 will be collected in 2024. Taxes are due on January 1st in the year of collection; however, they may be paid in either one installment (no later than April 30th) or two equal installments (not later than February 28 and June 15th) without interest or penalty. Taxes which are not paid within the prescribed time bear interest at the rate of one percent (1%) per month until paid. Unpaid amounts and the accrued interest thereon become delinquent on June 15th. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, supplementary appropriations were necessary. Appropriations lapse at the end of each calendar year.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

III. Stewardship, Compliance, and Accountability (continued)

B. Budgetary Information

As required by Colorado statutes, the County follows these procedures in establishing the budgetary data reflected in the financial statements.

- (1) For the 2023 budget, prior to August 25, 2022, the County Assessor sent to the County Finance Director a certified assessed valuation of all taxable property within the County.
- (2) Based on this assessed valuation, the County Finance Director computed a rate of levy which when levied would raise the amounts, along with other revenues, necessary to fund the County operating requirements. The levy rate and proposed budget was submitted to the County Commissioners before December 22.
- (3) Notice was published within ten (10) days which contained: availability of proposed budget for public inspection, date and time of budget adoption meeting, and that any County taxpayer may file objection prior to adoption of the budget.
- (4) The final budget and appropriating resolution was adopted prior to December 31.
- (5) After adoption of the budget resolution, the County may make by resolution the following changes: (i) supplemental appropriations to the extent of revenues in excess of the estimated in the budget; (ii) emergency appropriations; and (iii) reduction of appropriations for which originally estimated revenues are insufficient. At any time during the year, the County may, by resolution, transfer part of all of any unexpended funds from one department or fund to another.

Supplemental appropriations for the County during 2023 resulted in the budget amendments for expenditures as follows:

	Original Budget	Budget Amendments	Final Budget
General Fund	20,498,691	352,632	20,851,323
Road & Bridge	7,932,085	(158,131)	7,773,954
Human Services	5,044,158	375,206	5,419,364
Capital Expenditures	81,870	300,000	381,870
Sage Grouse	25,873	24,037	49,910
Housing Authority Administration	8,077,170	65,107	8,142,277
Gunnison Valley Local Marketing District	3,450,000	112,770	3,562,770
Airport Operations	1,800,733	936,093	2,736,826
ISF-II	1,182,374	198,784	1,381,158
ISF-III	2,400,000	382,394	2,782,394
	<u>65,864,402</u>	<u>2,765,802</u>	<u>68,630,204</u>

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

III. Stewardship, Compliance, and Accountability (continued)

B. Budgetary Information (continued)

Supplemental appropriations for the County during 2023 resulted in the budget amendments for revenues as follows:

	Original Budget	Budget Amendments	Final Budget
General Fund	22,601,331	(168,824)	22,432,507
Human Services	4,958,720	90,000	5,048,720
Public Health	2,580,495	196,270	2,776,765
Airport Operations	1,802,606	440,000	2,242,606

C. Possible Violations of State Statutes - Budgets

The following fund(s) had expenditures over budget; this may be a violation of Colorado state statutes:

	Final Budget	Actual	(Over) Budget
<u>Governmental Activities:</u>			
Human Services Fund	5,419,364	5,549,858	(130,494)
Capital Expenditures Fund	381,870	392,180	(10,310)
Conservation Trust	60,000	265,680	(205,680)
Land Preservation	611,300	719,126	(107,826)
Sage Grouse Fund	25,873	67,905	(42,032)
Gunnison River Local Marketing Dist.	3,562,770	3,564,240	(1,470)
Debt Service Fund	2,388,774	2,391,724	(2,950)
<u>Business-Type Activities</u>			
Airport Operations	2,576,036	2,612,904	(36,868)
Sewer Fund	929,441	1,196,732	(267,291)
Landfill Operations Fund	1,808,689	1,829,360	(20,671)
ISF-I	3,947,100	4,355,169	(408,069)
ISF-III	2,782,394	2,866,064	(83,670)

In addition, during the fiscal year ended December 31, 2023, the County experienced a budget violation in the Human Services Fund. The County set final budgetary appropriations at \$5,419,364 for the Human Services Fund, exceeding available funds by \$21,731. The over-appropriation constitutes a violation of Colorado Revised Statutes 29-1-110, which mandates that municipalities must not appropriate more funds than are available in their budget. Although more funds were appropriated than available and expenditures exceeded appropriations, a favorable variance in EBT reimbursement revenue resulted in a positive change of \$121,176 in fund balance for 2023.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

III. Stewardship, Compliance, and Accountability (continued)

D. TABOR Amendment – Revenue and Spending Limitation Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20; commonly known as the Taxpayer's Bill of Rights ("TABOR"). TABOR contains revenue, spending, tax and debt limitations which apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increase, mill levy above that for the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government.

Except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, TABOR requires advance voter approval for the creation of any multiple fiscal year debt or other financial obligation unless adequate present cash reserves are pledged irrevocably and held for payments in all future fiscal years.

TABOR also requires local governments to establish emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of fiscal year spending (excluding bonded debt service). The County has reserved year-end fund balance in the General Fund for emergencies as required under TABOR in the amount of \$998,000.

The initial base for local government spending and revenue limits is December 31, 1992. Future spending and revenue limits are determined based on the prior year's fiscal year spending adjusted for inflation in the prior calendar year plus annual local growth. Fiscal year spending is generally defined as expenditures and reserve increases with certain exceptions. Revenue, if any, in excess of the fiscal year spending limit must be refunded in the next fiscal year unless voters approve retention of such revenue.

On November 5, 1996, the County's electorate approved the following ballot question:

"May Gunnison County, without any increase in County rates and without exceeding the property tax revenue limit, keep and spend for County services and capital expenditures, in 1996 and each year thereafter, any excess revenues from grants, fees, interest, sales tax, and all other revenue sources without being limited by the restrictions of Article X, Section 20 of the Colorado Constitution (commonly known as Amendment 1 and/or the "Tabor Amendment")".

On November 7, 2000 the County's electorate approved the following ballot question:

"May Gunnison County be authorized to collect, keep, and expend all revenues it receives from its property tax levy in 2001 and each year thereafter as a revenue change pursuant to Article X, Section 20 of the Colorado Constitution provided that nothing in this question authorizes the County to increase its permanent rate of levy without prior voter approval".

The County's management believes it is in compliance with the financial provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions, including the interpretation of how to calculate fiscal year spending limits, will require judicial interpretation.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds

A. Deposits and Investments

The County's deposits are entirely covered by federal depository insurance ("FDIC") or by collateral held under Colorado's Public Deposit Protection Act ("PDPA"). The FDIC insures the first \$250,000 of the County's deposits at each financial institution. Deposit balances over \$250,000 are collateralized as required by PDPA. The County had the following investments and maturities:

	<u>Carrying Amounts</u>	<u>Less than one year</u>	<u>One to five years</u>
<i>Deposits:</i>			
Cash on hand	21,187	21,187	-
Checking	2,961,019	2,961,019	-
Savings	1,683,184	1,683,184	-
Certificates of deposit	9,257,700	5,517,692	3,740,008
Money market	2,346,094	2,346,094	-
<i>Investments:</i>			
Pools	4,838,006	4,838,006	-
Agencies	29,254,086	1,252,615	28,001,471
Treasuries	1,344,395	-	1,344,395
Deposits held by Trustee	3,301	3,301	-
Total	<u>51,708,972</u>	<u>18,623,098</u>	<u>33,085,874</u>

Reconciliation to Statement of Net Position:

Cash and cash equivalents - Unrestricted	41,802,457
Cash and cash equivalents - Restricted	3,484,213
Fiduciary Funds	<u>6,422,302</u>
Total	<u>51,708,972</u>

The Investment Pool represents investments in COLOTRUST and CSAFE which are 2a7-like pools. The fair value of the pool is determined by the pool's share price. The County has no regulatory oversight for the pool.

Interest Rate Risk. As a means of limiting its exposure to interest rate risk, the County diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer. The County coordinates its investment maturities to closely match cash flow needs and restricts the maximum investment term to less than five years from the purchase date. As a result of the limited length of maturities the County has limited its interest rate risk.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

Credit Risk. State law and County policy limit investments to those authorized by State statutes including U.S. Agencies and 2a7-like pools. The County's general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Concentration of Credit Risk. The County diversifies its investments by security type and institution. Investments may only be made in those financial institutions which are insured or issued by the Federal Deposit Insurance Corporation, the Federal Home Mortgage Association, the Federal Savings and Loan Insurance Corporation, Congressionally authorized mortgage lenders and investments that are federally guaranteed. Financial institutions holding County funds must provide the County a copy of the certificate from the Banking Authority that states that the institution is an eligible public depository.

Restricted Cash and Investments. At December 31, 2023, the County had restricted the following cash and investments:

<u>Purpose</u>	<u>Total</u>	<u>Fund</u>
Water Resource Protection	54,287	General
Workforce Impact Fees	387,080	General
2005 & 2006 N. Gunnison Revenue Bonds - Bond Reserve Funds	96,136	Sewer
2013 Antelope Hills - Bond Reserve Fund	78,496	Water
Landfill Closure and Post-closure	2,751,160	Solid Waste
Security Deposits	11,000	Housing
Replacement Reserve	92,328	Mountain View
Security Deposits	13,726	Mountain View
	<u>3,484,213</u>	

Fair Value of Investments

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

Fair Value of Investments (continued)

At December 31, 2023, the County had the following recurring fair value measurements:

Investments Measured at Fair Value	Total	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Debt Securities:				
U.S. Treasury	1,344,395	1,344,395	-	-
U.S. Agencies	29,254,086	29,254,086	-	-
Total	<u>30,598,481</u>	<u>30,598,481</u>	<u>-</u>	<u>-</u>
Investments Measured at Net Asset Value	Total			
Investment Pools:				
Colostrust Plus	3,689,543			
Total	<u>3,689,543</u>			
Investments Measured at Amortized Cost	Total			
Investment Pools:				
C-Safe	1,148,463			
Total	<u>1,148,463</u>			

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Negotiable certificates of deposits and money market funds in Level 2 are valued using the following approaches:

- Negotiable Certificates of Deposit: matrix pricing based on the certificate of deposit's relationship to benchmark quoted prices;
- Money Market Funds: published fair value per share (unit) for each fund.

**B. Component Unit - Gunnison Valley Hospital and Gunnison Health Care Center
Deposits and Investments**

At December 31, 2023, the Gunnison Valley Hospital and Gunnison Health Care Center's cash deposits had a bank balance of \$5,976,992.

Gunnison Valley Hospital and Gunnison Health Care Center's may legally invest in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. agencies and instrumentalities and in-bank repurchase agreements. It may also invest to a limited extent in corporate bonds and equity securities.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

**B. Component Unit - Gunnison Valley Hospital and Gunnison Health Care Center
Deposits and Investments (continued)**

At December 31, 2023, the Gunnison Valley Hospital and Gunnison Health Care Center had the following investments and maturities:

	Carrying Amounts	Less than one year	1 - 5 years
<i>Deposits</i>	5,285,497	5,285,497	-
<i>Investments:</i>			
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	<u>57,772,433</u>	<u>34,570,831</u>	<u>23,201,602</u>

Reconciliation to Statement of Net Position:

Cash and cash equivalents - Unrestricted	7,151,992
Cash and cash equivalents - Restricted	51,311,936
Total	<u>58,463,928</u>

At December 31, 2023, the Gunnison Valley Hospital and Gunnison Health Care Center had the following recurring fair value measurements:

Investments Measured at Fair Value	Total	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Mutual funds	2,174,089	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>40,741,939</u>	<u>19,943,715</u>	<u>20,798,224</u>	<u>-</u>

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

C. Receivables

Receivables as of year-end for the County's funds are as follows:

	General	Road and Bridge	Human Services	Sales Tax Capital Improvement
Receivables:				
Taxes	12,458,960	-	430,128	-
Accounts	-	4,252	-	-
Other	184,391	38,224	54	-
Intergovernmental	392,029	296,630	213,923	968,234
Allowance for doubtful accts	-	-	-	-
Total receivables	13,035,380	339,106	644,105	968,234

	Capital Expenditures	Non-major Governmental	Total
Receivables:			
Taxes	-	-	12,889,088
Accounts	-	-	4,252
Other	-	96,767	319,436
Intergovernmental	-	979,120	2,849,936
Leases	429,095	-	429,095
Allowance for doubtful accts	-	-	-
Total receivables	429,095	1,075,887	16,491,807

	Airport Operations	Sewer	Water	Landfill Operations
Receivables:				
Accounts	-	150,576	-	121,656
Other	324,009	-	20,080	1,124
Intergovernmental	11,322	-	-	-
Allowance for doubtful accts	-	-	-	-
Total receivables	335,331	150,576	20,080	122,780

	Assisted Living	Mountain View	Internal Service Funds	Total
Receivables:				
Accounts	-	-	-	272,232
Other	-	-	2,015	347,228
Intergovernmental	-	-	-	11,322
Allowance for doubtful accts	-	-	-	-
Total receivables	-	-	2,015	630,782

Governmental funds report unavailable property tax revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Deferred inflows of resources include property taxes levied in 2023 but not available until 2024. Governments also defer revenue recognition in connection with funds that have been received, but not yet earned.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

D. Capital Assets

Capital asset activity for the year ended December 31, 2023 was as follows:

	Beginning Balance (Restated)	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	4,446,365	-	-	4,446,365
Construction in progress	8,254,267	5,722,787	(5,316,636)	8,660,418
Total capital assets, not being depreciated	<u>12,700,632</u>	<u>5,722,787</u>	<u>(5,316,636)</u>	<u>13,106,783</u>
Capital assets, being depreciated/amortized:				
Infrastructure	25,470,447	174,599	-	25,645,046
Improvements	2,506,120	293,586	-	2,799,706
Buildings	49,795,750	5,316,636	-	55,112,386
Equipment	18,126,944	2,650,580	(693,199)	20,084,325
Subscription assets	107,122	263,662	-	370,784
Total capital assets being depreciated/amortized	<u>96,006,383</u>	<u>8,699,063</u>	<u>(693,199)</u>	<u>104,012,247</u>
Less accumulated depreciation/amortization for:				
Infrastructure	(22,633,628)	(1,098,694)	-	(23,732,322)
Improvements	(1,281,130)	(151,927)	-	(1,433,057)
Buildings	(14,252,413)	(1,385,613)	-	(15,638,026)
Equipment	(13,687,857)	(903,555)	691,402	(13,900,010)
Subscription assets	-	(47,062)	-	(47,062)
Total accumulated depreciation/amortization	<u>(51,855,028)</u>	<u>(3,586,851)</u>	<u>691,402</u>	<u>(54,750,477)</u>
Total capital assets being depreciated/amortized, net	<u>44,151,355</u>	<u>5,112,212</u>	<u>(1,797)</u>	<u>49,261,770</u>
Governmental activities capital assets, net	<u>56,851,987</u>	<u>10,834,999</u>	<u>(5,318,433)</u>	<u>62,368,553</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	11,332,117	-	-	11,332,117
Construction in progress	29,569,703	43,775	-	29,613,478
Total capital assets not being depreciated	<u>40,901,820</u>	<u>43,775</u>	<u>-</u>	<u>40,945,595</u>
Capital assets, being depreciated:				
Improvements	38,718,124	553,747	-	39,271,871
Buildings	11,759,976	44,956	-	11,804,932
Utility treatment transmission systems	16,829,933	-	-	16,829,933
Equipment	6,857,612	99,852	-	6,957,464
Total capital assets being depreciated	<u>74,165,645</u>	<u>698,555</u>	<u>-</u>	<u>74,864,200</u>
Less accumulated depreciation for:				
Improvements	(25,824,883)	(1,747,761)	-	(27,572,644)
Buildings	(7,013,324)	(300,624)	-	(7,313,948)
Utility treatment transmission systems	(12,763,906)	(313,576)	-	(13,077,482)
Equipment	(4,558,775)	(385,822)	-	(4,944,597)
Total accumulated depreciation	<u>(50,160,888)</u>	<u>(2,747,783)</u>	<u>-</u>	<u>(52,908,671)</u>
Total capital assets being depreciated, net	<u>24,004,757</u>	<u>(2,049,228)</u>	<u>-</u>	<u>21,955,529</u>
Business-type activities capital assets, net	<u>64,906,577</u>	<u>(2,005,453)</u>	<u>-</u>	<u>62,901,124</u>

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

D. Capital Assets (continued)

The County had the following depreciation expense for the following functions:

Governmental Activities:

General government	1,043,633
Public safety	376,292
Health and welfare	143,429
Culture and recreation	206,474
Public works	1,817,023
Total Governmental Activities	3,586,851

Business-type Activities:

Airport	2,181,261
Sewer	204,137
Water	131,810
Landfill	158,909
Housing	71,666
Total Business-type Activities	2,747,783

E. Component Unit - Gunnison Valley Hospital and Health Care Center - Capital Assets

Capital assets consist of the following at December 31, 2023:

	Beginning Balance	Additions	Deletions and Transfers	Ending Balance
Land and improvements	6,519,082	1,038,587	-	7,557,669
Building leasehold improvements	52,428,293	1,397,454	-	53,825,747
Equipment	25,526,281	2,220,579	579,645	28,326,505
Construction in progress	624,455	2,441,272	(579,645)	2,486,082
Total property and equipment	85,098,111	7,097,892	-	92,196,003
Less: accumulated depreciation	(39,532,564)	(4,964,906)	-	(44,497,470)
Capital assets, net	45,565,547	2,132,986	-	47,698,533

Capital assets are depreciated on a straight-line basis over the estimated useful lives of each asset. Assets under capital lease obligations are depreciated over the shorter of the lease term or their respective estimated useful lives.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

F. Interfund Transfers, Receivables, and Payables

1. Transfers

The County uses a consultant to develop a cost allocation plan to allow reimbursement of general fund operational support activities. As a result, the County occasionally makes transfers to supplement operations, reimburse funds or reflect debt service. The following reflects the County's transfer in 2023

<u>Transfers (In)</u>	<u>Transfers Out</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Public Health	\$ 42,627	Operational support
General Fund	Non-major Fund	17,560	Operational support
General Fund	Senior Housing	36,000	Operational support
General Fund	XISF-II	22,000	Operational support
Road and Bridge	General Fund	165,000	Operational support
Road and Bridge	Debt Service	155,000	Debt service
Road and Bridge	Solid Waste	175,000	Construction support
Human Services	General Fund	90,254	Operational support
Sales tax	Debt Service	1,845,230	Debt service
Sales tax	ISF - I	131,220	Operational support
Non-Major	General Fund	77,887	Operational support
Housing Authority	General Fund	9,720	Operational support
Public Health	General Fund	62,230	Operational support
Airport Operations	General Fund	55,620	Operational support
Sewer	General Fund	12,450	Operational support
Sewer	Road and Bridge	4,200	Construction support
Sewer	Water	33,950	Cost allocation
Water	General Fund	9,760	Operational support
Water	Road and Bridge	5,490	Operational support
Solid Waste	General Fund	38,750	Cost allocation
Solid Waste	Road and Bridge	34,360	Construction support
ISF - I	General Fund	56,360	Operational support
ISF - I	Road and Bridge	37,580	Operational support
ISF - II	General Fund	85,660	Operational support
ISF - III	General Fund	58,660	Operational support

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

F. Interfund Transfers, Receivables, and Payables (continued)

2. Due to (from) Funds

The County reports interfund balances (receivables and payables) between many of its funds. The total of all balances agrees with the sum of interfund balances presented in the statements of net assets/balance sheets for governmental and enterprise funds. The interfund balances are operational and short-term in nature. The following amounts were to reimburse amounts for changes in expenses that occurred at the end of the year.

<u>Account</u>	<u>Due to</u>	<u>Due from</u>
General Fund	\$ 23,157	-
Housing Authority Admin	-	(4,187)
Debt Service:	-	(1,500)
Solid Waste:	-	(5,279)
Mountain View:	16,737	-
ISF I:	-	(28,928)
	<u>39,894</u>	<u>(39,894)</u>
Total	<u>39,894</u>	<u>(39,894)</u>

G. Long-term Liabilities – Governmental Activities

1. Pitchfork Property Loan

On December 28, 2001, the County signed an agreement with Colorado Housing Authority for the purchase of land to be resold to local families to provide affordable housing. The original agreement financed \$63,173, with repayment to occur by December 31, 2005. On December 1, 2005, there was a modification to this agreement which refinanced \$30,665. New terms require monthly payments of \$211, and provides for interest at 4.00%. The agreement maturity date is July 30, 2023. At December 31, 2023 the balance of the loan was paid in full.

2. 2019 Energy Improvement Lease

On November 22, 2019, the County entered into lease purchase agreements for the purchase and construction of various building improvements throughout the County. The purchased assets included LED lighting, solar panels, and updated HVAC systems at a cost of \$1,320,689. The lease agreements provide for a reduction of payments if certain budgeted energy savings are not realized. The lease purchase has a ten-year term. Annual payments of \$149,262 are required on August 1 of each year through August 1, 2029. The lease also includes a purchase option of 102% of the remaining principal beginning on August 1, 2022 and 101% of the remaining principal beginning on August 1, 2025.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

G. Long-term Liabilities – Governmental Activities (continued)

3. 2019 Whetstone Property Loan

On February 8, 2019, the County entered into lease purchase agreements for the purchase of land to be resold to local families to provide affordable housing. The lease agreement financed \$1,400,000, with repayment to occur by July 15, 2039. The lease agreement has a twenty-year term. Semi-annual payments of \$102,103 are required on January and July 15 of each year through July 15, 2039, and provides for interest at 4.25%. The Capital Expenditures Fund liquidates this long-term debt.

4. 2020A Certificates of Participation

On January 30, 2020, the County issued \$11,345,000 in Certificates of Participation with interest ranging from 2.5% to 5%. The net proceeds of \$13,335,022 (which include a reoffering premium of \$2,046,747 and after payment of \$170,165 in underwriting fees and other issuance costs), this amount along with \$1,391,007 in reserve funds from the 2010B Certificates of Participation were deposited with a Trustee to purchase securities bearing interest at such rates as to provide sufficient funds to pay all remaining 2010B Certificates principal and interest due. The Net Present Value Savings was \$2,953,076 or 12.229%. The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-annual payment on June 1st and December 1st from \$891,750 to \$910,550 until December 1, 2038. The Debt Service Fund liquidates this long-term debt.

5. 2020B Certificates of Participation

On June 1, 2020, the County issued \$6,340,000 in Certificates of Participation with interest ranging from 4% to 5%. The net proceeds of \$7,625,862 (which include a reoffering premium of \$1,285,862 and after payment of \$120,550 in underwriting fees and other issuance costs), this amount along with \$1,000,000 contribution from the Gunnison County Library District were deposited with a Trustee into a construction fund to pay for the cost of the new Library project.

The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-annual payment on June 1st and December 1st from \$485,300 to \$489,200 until December 1, 2038. The Debt Service Fund liquidates this long-term debt.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

G. Long-term Liabilities – Governmental Activities (continued)

7. 2020C Certificates of Participation

On December 16, 2020, the County issued \$9,000,000 in Certificates of Participation with interest ranging from 0.5% to 2.35%. The net proceeds of \$8,870,470 (after payment of \$129,530 in underwriting fees and other issuance costs), this amount was deposited with a Trustee to purchase securities bearing interest at such rates as to provide sufficient funds to pay all remaining 2013 Certificates principal and interest due. The Net Present Value Savings was \$1,221,895 or 10.211%.

The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-annual payment on June 1st and December 1st from \$598,748 to \$608,368 until December 1, 2038. The Debt Service Fund liquidates this long-term debt.

8. 2020 Energy Improvement Lease

On June 5, 2020, the County entered into lease purchase agreements for the purchase and construction of various building improvements throughout the County with interest rate of 2.431%. The purchased assets updated HVAC systems for the Blackstock building with a ground source heat pump and geothermal well field at a cost of \$1,179,311. The lease purchase has a ten-year term. Annual payments of \$132,903 are required on January 1 of each year through January 1, 2030. The lease also includes a purchase option of 102% of the remaining principal beginning on January 1, 2023 through January 1, 2024, 101% of the remaining principal beginning on January 1, 2025 through January 1, 2028, and 100% of the remaining principal beginning on January 1, 2029 through January 1, 2030. The Capital Expenditures Fund liquidates this long-term debt.

9. Subscription IT Arrangements (“SBITAs”)

The county has two SBITAs for technology software. The remaining noncancellable terms are through January 2026 and December 2026 respectively. The agreements require annual payments of \$29,400 and \$63,298. As of December 31, 2023, the respective liabilities were \$81,836 and \$188,687. The County measured the subscription liability using the County’s incremental borrowing rate of 3.84% per annum. Current year principal and interest payments were \$72,349 and \$4,114, with no variable payments.

The following is a schedule of future payments:

<u>Dates</u>	<u>Subscriptions Payable</u>	
	<u>Principal</u>	<u>Interest</u>
2024	88,952	3,747
2025	90,161	2,537
2026	91,410	1,289

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

H. Long-term Liabilities – Business-type Activities

1. Impact Assistance Loan Funds

During the year ended December 31, 2003, the County received \$100,000 from the Colorado Department of Local Affairs for the assistance financing the installation of a new water treatment system for the community of Somerset, Colorado. The loan is payable in 20 annual installments of \$8,024, including interest at the rate of 5% per annum, beginning September 1, 2004.

The County levies the necessary charges, fees and assessments to raise revenues for repayment of the loan as well as for operational and maintenance costs of the wastewater treatment facilities.

2. 2005 & 2006 North Gunnison Sewer Refunding and Improvement Revenue Bonds (U.S.D.A.)

The County issued \$1,519,270 of Gunnison County Sewer Fund, North Gunnison Sewer Project Refunding Bonds, on October 15, 2005, bearing interest at 4.25%. The bonds require semi-annual payments of \$39,669 each June 1 and December 1. The bonds are subject to optional redemption without any additional premium. The bonds mature in 2044.

In 2006 the County issued an additional revenue bond totaling \$322,000 with an interest rate of 4.25%. The Bonds require payments of \$8,408 and mature in 2046.

These bonds are secured by a Reserve Fund. In accordance with bond agreement, the County has restricted cash of \$96,136 at December 31, 2023.

The bond documents include a Rate Maintenance Covenant, which requires the County to establish service rates at a level sufficient to cover operating and maintenance expense, as well as 100% of each fiscal year's debt service requirements

3. 2013 Antelope Hills Water Taxable Revenue Bonds (U.S.D.A.)

The County issued \$1,154,230 of Taxable Revenue Bonds, on September 13, 2013, bearing interest at 2.125%. The bonds require quarterly payments of \$10,735 each March 18th, June 18th, September 18th, and December 18th. The bonds are subject to optional redemption. The bonds mature in 2053.

As special, limited obligations of the County, principal and interest on the bonds are payable solely from Net Pledge Revenues; as defined in the bond documents. Such net revenue includes income from operation and use of the system and other legally available revenue after the payment of operation and maintenance expense of the system.

The County is also required to establish a debt reserve account (with the County Treasurer) by depositing \$567 each month for the life of bond. The reserve account totaled \$78,496 at December 31, 2023. The bond documents include a Rate Maintenance Covenant, which requires the County to establish service rates at a level sufficient to cover operating and maintenance expense, as well as 100% of each fiscal year's debt service requirements.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

H. Long-term Liabilities – Business-type Activities (continued)

4. Compactor Loan

On February 5, 2021, the Solid Waste Fund purchased a compactor. This was a five-year term government obligation contract (loan) for \$413,763.35, with 2.82% interest payable to KS State Bank. Total cost of the compactor is \$477,108 less a trade-in of \$40,000 and a cash payment of \$23,344.65.

5. Airport Loan

On January 21, 2021 the Airport Operations purchased a lot along with a building containing rental units located next to the airport. This was a purchase agreement was a three-year term loan of \$500,000 with 4% interest payable to the seller RV Commercial Rentals. Total cost was \$785,000 consisting of cash of \$285,000 with a \$500,000.

6. Gunnison County Housing Authority

Primary Mortgage. In 2003 the Housing Authority, a blended component unit of the County, agreed to a mortgage, which is subject to a first deed of trust including a lien on, and pledge of, the gross revenues derived and to be derived from operation of the Mountain View housing project, payable to the Colorado Housing Finance Authority in the amount of \$528,100. The loan requires \$3,082 per month, including interest at 5.75%, with payment on October 1, 2033. The County had an outstanding balance of \$276,380 at December 31, 2023.

Surplus Cash. During the year ended December 31, 2003, the Housing Authority received \$378,864 from the Secretary of Housing and Urban Development, Washington D.C. evidenced by a Note Payable and secured by the Mountain View Apartments. The maturity date of the Note is November 1, 2033 with an interest rate of 1.0% per annum, to accrue on the original principal balance until maturity. The County had an outstanding balance of \$378,864 at December 31, 2023. The Authority is required to establish a reserve fund to accumulate funds at a rate of \$425 per month for the replacement and major maintenance costs.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

H. Long-term Liabilities – Business-type Activities (continued)

7. Landfill Closure and Post-Closure Liability

In accordance with Environmental Protection Agency (the “EPA”) requirements the County has conducted a study to estimate its liability to close the landfill and monitor it for thirty years thereafter. These costs are reflected as the landfill accepts waste. The County’s landfill has used 42% to date of the currently developed cell’s capacity and has 75 years left on its currently developed cells. Additional cells will be opened as needed. The landfill liability recorded at year end is \$1,413,826. The estimated total current cost of closure and post-closure care remaining to be recognized is \$1,939,733. The estimated total amount of the landfill closure and post-closure cost is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2023. However, the actual cost of closure and post-closure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The County is required by state and federal laws and regulations to provide adequate financial resources to pay for all closure and post-closure care. The remaining portion of anticipated future inflation costs and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both.

I. Long-term Liabilities - Compensated Absences

The County has a policy of allowing the accumulation of paid vacation and sick leave, subject to certain maximum limits. In accordance with GAAP, the County’s approximate liability for vacation pay earned by employees at December 31, 2023 has been reflected in the proprietary type fund financial statements and in the governmental activities column of the government-wide financial statements. Compensated absences for governmental activities are generally liquidated by the General Fund. Compensated absences for business-type activities are liquidated by the respective fund.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

I. Long-term Liabilities – Activity and Debt Service Schedules

Long-term liability activity for the year ended December 31, 2023 was as follows:

	Beginning Balance (Restated)	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
<u>Internal Service Fund:</u>					
Compensated absences	97,006	18,660	(47,605)	68,061	27,224
<u>Other Governmental Debt:</u>					
Pitchfork Lease	1,396	-	(1,396)	-	-
Energy Improvement Lease - 2019	950,219	-	(126,162)	824,057	129,230
Whetstone - 2019	1,218,412	-	(50,321)	1,168,091	52,459
Certificates of participation - 2020A	10,430,000	-	(455,000)	9,975,000	475,000
Certificates of participation - 2020B	6,050,000	-	(220,000)	5,830,000	230,000
Certificates of participation - 2020C	8,105,000	-	(450,000)	7,655,000	455,000
Energy Improvement Lease - 2020	955,746	-	(109,669)	846,077	112,336
Unamortized bond premiums	2,798,606	-	(178,001)	2,620,605	-
Compensated absences	1,414,938	113,934	(152,298)	1,376,574	550,630
Subscriptions payable	107,123	263,662	(100,262)	270,523	88,952
Total Governmental Activities					
Long-term Liabilities	<u>32,128,446</u>	<u>396,256</u>	<u>(1,890,714)</u>	<u>30,633,988</u>	<u>2,120,831</u>
Business-type Activities:					
Impact Assistance Loan Funds - Water	4,634	-	(4,634)	-	-
North Gunnison Sewer Revenue Bond - 2005	1,126,434	-	(31,781)	1,094,653	33,146
North Gunnison Sewer Revenue Bond - 2006	248,217	-	(6,333)	241,884	6,605
Antelope Hills Water Revenue Bonds - 2013	967,036	-	(22,528)	944,508	23,024
Compactor loan - 2021	290,945	-	(86,708)	204,237	89,180
Airport Loan - 2021	187,383	-	(172,855)	14,528	14,528
Accrued Liability for Landfill Closure Costs	1,413,826	-	-	1,413,826	-
Compensated absences	193,611	146,393	(167,119)	172,885	69,154
<u>Gunnison County Housing Authority:</u>					
Mortgage - Primary Mortgage	298,479	-	(22,099)	276,380	21,602
Mortgage - Contingent Payable	378,864	-	-	378,864	-
Total Business-type Activities					
Long-term Liabilities	<u>5,109,429</u>	<u>146,393</u>	<u>(514,057)</u>	<u>4,741,765</u>	<u>257,239</u>

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

I. Long-term Liabilities – Activity and Debt Service Schedules (continued)

Debt service requirements at December 31, 2023 were as follows:

<u>Dates</u>	<u>Governmental Funds</u>		<u>Business-Type</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	1,454,025	927,675	166,483	81,140
2025	1,502,126	879,773	156,696	76,350
2026	1,545,466	828,949	90,595	71,949
2027	1,609,050	773,337	69,631	69,413
2028	1,657,887	715,039	72,094	66,951
2029 - 2033	8,213,762	2,657,886	400,848	294,373
2034 - 2038	9,297,969	1,142,105	478,324	216,897
2039 - 2043	1,017,940	59,842	572,106	123,115
2044 - 2048	-	-	299,499	35,922
2049 - 2053	-	-	193,534	10,436
	<u>26,298,225</u>	<u>7,984,606</u>	<u>2,499,810</u>	<u>1,046,546</u>

<u>Dates</u>	<u>Housing Authority</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	21,602	15,380	1,642,110	1,024,195
2025	22,878	14,104	1,681,700	970,227
2026	24,228	12,754	1,660,289	913,652
2027	25,659	11,323	1,704,340	854,073
2028	27,174	9,808	1,757,155	791,798
2029 - 2033	533,703	29,390	9,148,313	2,981,649
2034 - 2038	-	-	9,776,293	1,359,002
2039 - 2043	-	-	1,590,046	182,957
2044 - 2048	-	-	299,499	35,922
2049 - 2053	-	-	193,534	10,436
	<u>655,244</u>	<u>92,759</u>	<u>29,453,279</u>	<u>9,123,911</u>

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

J. Long-term Liabilities – Component Unit

1. Hospital Revenue Bonds

Series 2012 Revenue Refunding Bonds, remaining annual maturities of \$435,000 to \$595,000, through July 1, 2023, bearing interest at 2.7% payable semiannually. The Bonds were issued to advance refund the Series 1998 Bonds.

The Series 2012 Revenue Refunding Bonds are issued pursuant to and are secured by the Bond Resolution. The Bonds are limited obligations payable solely from the net revenues derived from operations of the Hospital and Health Care Center.

The Series 2017 Revenue Refunding and Improvement Bonds, remaining annual maturities of \$495,000 to \$1,305,000, with the final principal amount of \$13,440,000 due on July 1, 2029, interest at 2.67%, and payable semiannually. The bonds were issued to finance the senior care center project and to refund the series 2010 Revenue Bonds.

The Series 2017 Revenue Refunding Bonds are issued pursuant to and are secured by the Bond Resolution. The Bonds are limited obligations payable solely from the net revenues derived from operations of the Hospital and Health Care Center.

The indenture agreements for the Series 2010 and 2012 and 2017 Revenue Bonds require that certain funds be established with the trustee. Accordingly, these funds are included as assets held by trustee for debt service in the combined statements of net position. The indenture agreement also requires the Organizations to comply with certain restrictive covenants including minimum insurance coverage, maintaining a debt-service coverage ratio of at least 1.25, have 90 days of cash on hand, and restrictions on incurrence of additional debt. Management believes the Organizations were in compliance with the restrictive covenants at December 31, 2023.

The County was required to guarantee the debt service payments in connection with the issuance of the Series 2012 Revenue Refunding Bonds as additional security for the Bond. The County was required to establish a reserve account ("County Reserve Fund") in the amount of \$750,000 with CoBiz Bank. Should the County Reserve Fund be utilized to pay the debt service the County will be required to replenish the fund. The Hospital pledges to reimburse the County, on a subordinate basis to the 2010 and 2012 and 2017 Bonds.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

J. Long-term Liabilities – Component Unit (continued)

1. Finance Lease Obligations

The Gunnison Valley Hospital and Health Care Center leases equipment and space for various terms under long-term, noncancellable lease agreements. The leases expire at various dates through March 2030 and provide varying renewal options. Interest rates on the finance lease obligations range from 0.25% to 4.75%

Subscription-Based Information Technology Arrangements

The Hospital has entered into subscription-based information technology arrangements expiring December 2025. The interest rate is 1.21%.

2. Activity and Debt Service Schedules

The Gunnison Valley Hospital and Health Care Center have the following long-term liability activity for the year ended December 31, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
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
Finance Lease Obligations	1,535,927	675,844	(713,168)	1,498,603	488,228
Subscriptions payable	188,296	-	(62,008)	126,288	62,762
Total Long-term Liabilities	<u>22,514,223</u>	<u>675,844</u>	<u>(1,920,176)</u>	<u>21,269,891</u>	<u>1,725,990</u>

Debt service requirements at December 31, 2023 were as follows:

<u>Dates</u>	<u>Revenue Bonds</u>		<u>Finance Lease Obligations</u>		<u>Subscriptions Payable</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	1,175,000	524,522	488,228	29,445	62,762	1,181	1,663,228	553,967
2025	1,210,000	493,149	481,263	20,237	63,526	417	1,691,263	513,386
2026	1,240,000	460,842	267,930	11,898	-	-	1,507,930	472,740
2027	1,275,000	427,734	77,526	7,446	-	-	1,352,526	435,180
2028	1,305,000	393,692	80,116	4,856	-	-	1,385,116	398,548
2029	13,440,000	358,848	103,540	2,295	-	-	13,543,540	361,143
	<u>19,645,000</u>	<u>2,658,787</u>	<u>1,498,603</u>	<u>76,177</u>	<u>126,288</u>	<u>1,598</u>	<u>21,143,603</u>	<u>2,734,964</u>

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

K. Fund Balance Disclosures

The County classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

Spendable Fund Balance:

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through adoption of a formal Resolution by the highest level of decision making authority which is the Board of County Commissioners. Once adopted, the limitation imposed the Resolution remains in place until a similar action is taken (i.e. the adoption of another resolution to remove or revise the limitation). The County's original budget legislation begins with combining historical data, assessment of needs for the upcoming year and the Board's platform to review, and/or make changes to each department's budget. Before year end, a budgetary committee will meet again with each department for final review and approval of preliminary budget. The Budget is then formally presented to the Board via an advertised public process for their review, revisions and final approval by year end. All subsequent budget requests made during the year, after Board approval, must be presented via a public process and again approval by the Board.

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Board or its management designee.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The County uses restricted amounts to be spent first when both restricted and restricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The County does not have a formal minimum fund balance policy. However, the County's budget includes a calculation of targeted reserve positions, and the Administration calculates targets and reports them annually to the Board.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

IV. Detailed Notes on All Funds (continued)

K. Fund Balance Disclosures (continued)

As of December 31, 2023, fund balances are composed of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>	<u>Description</u>
Non-spendable:				
Inventories	-	1,526,921	1,526,921	Non-spendable
Prepaid expenses	95,263	28,524	123,787	Non-spendable
Restricted:				
Emergency reserve	998,000	-	998,000	Legislative Restriction
Road and Bridge	-	3,065,658	3,065,658	Legislative Restriction
Human Services	-	470,089	470,089	Statutory Restriction
Sales Tax Capital Improvement	-	5,673,197	5,673,197	Ballot Restriction
Capital Expenditure	-	159,084	159,084	Debt Restriction
Land Preservation	-	1,543,480	1,543,480	Ballot Restriction
Local Marketing District	-	2,603,844	2,603,844	Ballot Restriction
Committed:				
Water Resource Protection	54,287	-	54,287	BOCC Resolution
Workforce Impact Fees	387,080	-	387,080	BOCC Resolution
Public Health	-	68,218	68,218	BOCC Resolution
Mosquito Control	-	18,442	18,442	BOCC Resolution
Sage Grouse	-	277,097	277,097	BOCC Resolution
Risk Management	-	27,034	27,034	BOCC Resolution
Debt Service	-	606,008	606,008	BOCC Resolution
Assigned:				
Housing Authority Administration	-	447,012	447,012	General Designation
Unassigned				
Unassigned	17,030,716	(1,426)	17,029,290	
Total Fund Balances	<u>18,565,346</u>	<u>16,513,182</u>	<u>35,078,528</u>	

At December 31, 2023 \$3,676,167 of the County's discretely presented component unit's net position was restricted for emergencies as required by Colorado's TABOR amendment. \$1,026,334 was restricted for debt service.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

V. Other Information

A. Pension Plans

The County is a member of the Colorado Retirement Association (“CRA”) which offers a defined contribution pension plan 401(a), and a Section 457 deferred compensation plan. CRA was organized in 1966 pursuant to state statutes, and includes counties, municipalities and special districts. The 401(a) plan requires mandatory pre-tax contributions, which are established by the employer, up to a maximum of 6%. The retirement plans are administered by CRA and the day to day administration is managed by ICMA Retirement Corporations. Plan provisions are established and may be amended by the Board of County Commissioners.

1. Defined Contribution Pension Plan

Under a defined contribution pension plan, the benefits a participant will receive depend upon separation from employment; include the total of all employee contributions, the returns earned on investments of those contributions, and the vested percentage of the employer match.

Participation is mandatory for all regular employees who work 1040 or more hours per year and contributions begin the first day of the month after the date of employment. Eligible employees contribute three percent (3%) of their base pay which is matched by the County. The plan has a five (5) year vesting period and is distributed upon the employee’s separation from employment. Participants may also voluntarily contribute up to ten percent (10%) of an employee’s base pay as an after-tax contribution in the plan.

During the year, the County's required and actual contributions amounted to \$449,295 which was three percent (3%) of its current year covered payroll of \$14,976,497. The County's total payroll for 2023 was \$15,936,615. The County’s employees contributed \$449,295. The County had no outstanding liabilities at December 31, 2023.

No pension provision changes occurred during the year that affected the required contributions made by the County or its employees.

2. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan provides for salary deferral, in which the County will match up to the first two percent (2%) of base pay for all employees who work 1040 or more hours per year. All employees can voluntarily contribute tax sheltered or after-tax base pay to the 457 plan up to the current year maximum amount which is determined annually by the IRS.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are to be held in trust for the exclusive benefit of the plan participants and their beneficiaries. Amounts contributed to the Deferred Compensation Plan are not available to employees until separation from employment or unforeseeable emergency. CRA also now offers loans on account balances above \$5,000.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

V. Other Information (continued)

A. Pension Plans (continued)

2. Deferred Compensation Plan (continued)

For 2023, the County contributed \$222,925 to the Deferred Compensation Plan on behalf of participating employees, which represents the required 2% contribution based on 2023 covered payroll of \$14,976,497. The County had no outstanding liabilities at December 31, 2023.

The County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County does not administer the plan and is not the Trustee of the plan.

B. Other Employee Benefits

1. Cafeteria Plan

The County offers a cafeteria compensation plan organized under IRS Section 125 that includes the following benefits: medical disability, accident and/or term life insurance, health expense reimbursement and childcare benefits. No cost to the County is recognized as the plan is a salary reduction plan.

C. Retirement Plan - Component Unit - Gunnison Valley Hospital and Health Care Center

The Hospital participates 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 \$1,302,351 for the year ended December 31, 2023. Contributions made by Plan members and the Senior Care Center were \$122,040 for the year ended December 31, 2023.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

V. Other Information (continued)

D. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance.

The County mitigates risk through the following self-insurance pools and funds:

1. Colorado Counties Casualty and Property Pool

The County is exposed to various risks of loss related to property and casualty losses. The County joined together with other counties in the State of Colorado to form the Colorado Counties Casualty and Property Pool (“CAPP”), a public entity risk pool currently operating as a common risk management and insurance program for member counties. The County pays an annual contribution to CAPP for its property and casualty insurance coverage. The intergovernmental agreement of formation of CAPP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year.

The County participates in CAPP's Partially Self-Funded Program whereby the County self funds a portion of its anticipated property and casualty claims.

2. Unemployment Insurance

The County has established Internal Service Funds to account for its risk associated with unemployment claims.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include amounts for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The County had no liability for anticipated unemployment claims at December 31, 2023.

3. Self-Insurance Unemployment Pool

The County is designated as a Reimbursable Employer for unemployment claims. A reserve has been established to reimburse the State for unemployment claims as they arise, instead of paying unemployment tax on a quarterly basis.

4. Self-Insurance Health Insurance Pool

The County has established an internal service fund to account for partially self-funded employee health insurance costs. The County accumulates resources to pay health insurance costs, but carries a stop loss policy for individuals of \$50,000 and an aggregate stop loss minimum exposure of \$1,485,103 with Companion Life Insurance Company.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2023
(continued)

V. Other Information (continued)

E. Commitments and Contingencies

1. Lawsuits

The County is currently the defendant in several lawsuits. Based upon the opinion of its legal counsel, any material claims would be covered by insurance.

2. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

F. Restatements

The County restated Fund Balance in the General Fund for the transfer of a lease receivable and deferred inflow of resources from the Capital Projects Fund, remeasured. The Risk Management Fund was corrected for an insurance deposit balance. The adjustments are as follows:

	<u>Funds</u>		<u>Government-Wide</u>
	<u>General Fund</u>	<u>Risk Mgmt Fund</u>	<u>Governmental Activities</u>
12/31/2022, as previously reported	14,586,254	244,095	61,556,209
Recalculation of lease and transfer from capital projects	307	-	307
Insurance deposit correction	-	(136,498)	(136,498)
12/31/2022, as restated	<u>14,586,561</u>	<u>107,597</u>	<u>61,420,018</u>

REQUIRED SUPPLEMENTARY INFORMATION

General Fund – This is the County’s primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

MAJOR SPECIAL REVENUE FUNDS

Road and Bridge Fund – This accounts for the County’s share of state revenues that are legally restricted for the maintenance of highways and roads within the County’s boundaries and also accounts for other revenues restricted for highway and road purposes.

Human Services Fund – Administers the County’s state and federal revenues that are restricted for the provision of social services to the residents of the County.

Sales Tax Capital Improvement Fund – Accounts for the collection of sales tax restricted for capital expenditures.

The Capital Expenditures Fund - accounts for the accumulation of resources for future capital expenditures.



Gunnison County, Colorado
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			Final Budget Variance Positive (Negative)	<u>2022</u>
	Original Budget	Final Budget	Actual		Actual (restated)
Revenues:					
Taxes	12,253,000	12,253,000	12,328,473	75,473	11,122,785
Licenses and permits	2,139,565	1,803,795	1,333,952	(469,843)	1,717,239
Intergovernmental	2,293,793	5,109,231	3,704,427	(1,404,804)	3,103,571
Charges for services	2,134,033	2,134,033	2,220,083	86,050	2,324,588
Investment income (loss)	-	(400,000)	1,528,746	1,928,746	(417,178)
Contributions	228,723	293,443	231,495	(61,948)	319,665
Miscellaneous	216,721	216,721	204,325	(12,396)	586,037
Total Revenues	<u>19,265,835</u>	<u>21,410,223</u>	<u>21,551,501</u>	<u>141,278</u>	<u>18,756,707</u>
Expenditures:					
General government	9,540,864	11,393,947	9,545,368	1,848,579	8,432,676
Judicial	-	502,593	502,593	-	454,075
Public Safety	4,378,033	7,599,266	5,638,121	1,961,145	4,638,564
Health and welfare	1,349,513	1,480,446	1,280,847	199,599	1,244,271
Auxiliary services	358,155	358,155	376,286	(18,131)	327,463
Culture and recreation	646,090	646,090	670,091	(24,001)	365,554
Public works	222,600	222,600	157,119	65,481	187,839
Debt service	-	-	105,218	(105,218)	-
Total Expenditures	<u>16,495,255</u>	<u>22,203,097</u>	<u>18,275,643</u>	<u>3,927,454</u>	<u>15,650,442</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,770,580</u>	<u>(792,874)</u>	<u>3,275,858</u>	<u>4,068,732</u>	<u>3,106,265</u>
Other Financing Sources (Uses):					
Transfers in	1,907,965	2,892,117	909,807	(1,982,310)	722,351
Transfers (out)	(544,100)	(544,100)	(577,664)	(33,564)	(118,187)
Subscription proceeds	-	-	370,784	370,784	-
Total Other Financing Sources (Uses)	<u>1,363,865</u>	<u>2,348,017</u>	<u>702,927</u>	<u>(1,645,090)</u>	<u>604,164</u>
Net Change in Fund Balance	4,134,445	1,555,143	3,978,785	2,423,642	3,710,429
Fund Balances - Beginning of Year (restated)	<u>13,371,091</u>	<u>14,586,254</u>	<u>14,586,561</u>	<u>307</u>	<u>10,876,132</u>
Fund Balances - End of Year	<u>17,505,536</u>	<u>16,141,397</u>	<u>18,565,346</u>	<u>2,423,949</u>	<u>14,586,561</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Road and Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023			Final Budget Variance Positive (Negative)	2022
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Taxes:					
Specific ownership tax	270,000	270,000	265,423	(4,577)	266,299
Total Taxes	<u>270,000</u>	<u>270,000</u>	<u>265,423</u>	<u>(4,577)</u>	<u>266,299</u>
Intergovernmental:					
Payment in lieu of taxes	1,500,000	1,500,000	1,585,145	85,145	1,771,339
Local grants	-	-	13,546	13,546	16,463
Federal grants	455,000	455,000	119,753	(335,247)	19,111
State grants	1,604,000	1,604,000	50,004	(1,553,996)	58,160
Highway users trust fund	3,300,000	3,300,000	3,055,841	(244,159)	3,015,028
Mineral leasing	400,000	400,000	266,420	(133,580)	444,748
Total Intergovernmental	<u>7,259,000</u>	<u>7,259,000</u>	<u>5,090,709</u>	<u>(2,168,291)</u>	<u>5,324,849</u>
Charges for Services:					
Municipalities	120,000	120,000	94,538	(25,462)	56,887
Permits	28,250	28,250	48,176	19,926	50,108
Other	-	-	-	-	902
Total Charges for Services	<u>148,250</u>	<u>148,250</u>	<u>142,714</u>	<u>(5,536)</u>	<u>107,897</u>
Other:					
Investment income	(10,000)	(10,000)	77,588	87,588	(88,678)
Miscellaneous	42,550	42,550	68,973	26,423	48,519
Total Other Revenue	<u>32,550</u>	<u>32,550</u>	<u>146,561</u>	<u>114,011</u>	<u>(40,159)</u>
Total Revenues	<u>7,709,800</u>	<u>7,709,800</u>	<u>5,645,407</u>	<u>(2,064,393)</u>	<u>5,658,886</u>
Expenditures:					
Road construction	382,140	382,140	3,144	378,996	2,533
Bridges	994,119	994,119	24,181	969,938	10,081
Winter maintenance	1,491,249	1,491,249	1,457,881	33,368	1,186,086
Operational support	726,084	567,953	563,579	4,374	543,674
Trails and park	601,600	601,600	183,778	417,822	9,520
Municipalities	136,583	136,583	125,350	11,233	99,770
Road maintenance	3,270,310	3,270,310	3,054,142	216,168	2,893,157
Total Expenditures	<u>7,602,085</u>	<u>7,443,954</u>	<u>5,412,055</u>	<u>2,031,899</u>	<u>4,744,821</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>107,715</u>	<u>265,846</u>	<u>233,352</u>	<u>(32,494)</u>	<u>914,065</u>
Other Financing Sources (Uses):					
Transfers in	447,000	447,000	-	(447,000)	81,630
Transfers (out)	(330,000)	(330,000)	(175,000)	155,000	(495,000)
Total Other Financing Sources (Uses)	<u>117,000</u>	<u>117,000</u>	<u>(175,000)</u>	<u>(292,000)</u>	<u>(413,370)</u>
Net Change in Fund Balance	<u>224,715</u>	<u>382,846</u>	<u>58,352</u>	<u>(324,494)</u>	<u>500,695</u>
Fund Balances - Beginning of Year	<u>2,351,618</u>	<u>3,007,306</u>	<u>3,007,306</u>	<u>-</u>	<u>2,506,611</u>
Fund Balances - End of Year	<u>2,576,333</u>	<u>3,390,152</u>	<u>3,065,658</u>	<u>(324,494)</u>	<u>3,007,306</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Human Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			Final Budget Variance Positive (Negative)	<u>2022</u>
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Taxes:					
Property tax revenue	408,000	408,000	410,182	2,182	366,517
Delinquent tax and interest	1,100	1,100	81	(1,019)	760
Intergovernmental:					
EBT reimbursements	4,481,620	4,567,620	5,164,548	596,928	5,728,375
Other	60,000	60,000	59,334	(666)	53,906
Other:					
Investment income	8,000	8,000	14,097	6,097	(12,465)
Contributions	1,000	1,000	133	(867)	300
Miscellaneous	(1,000)	3,000	22,659	19,659	6,516
Total Revenues	<u>4,958,720</u>	<u>5,048,720</u>	<u>5,671,034</u>	<u>622,314</u>	<u>6,143,909</u>
Expenditures:					
Youth and family prevention services	-	90,000	43,319	46,681	85,493
Self-sufficiency development	443,092	662,428	497,143	165,285	447,436
Program support	878,097	881,097	714,390	166,707	671,683
Children and family services	1,052,266	1,115,136	1,106,060	9,076	899,035
Child support enforcement	133,903	133,903	98,534	35,369	93,798
Public assistance	2,413,800	2,413,800	2,972,485	(558,685)	3,839,785
Total Expenditures	<u>4,921,158</u>	<u>5,296,364</u>	<u>5,431,931</u>	<u>(135,567)</u>	<u>6,037,230</u>
Excess (Deficiency) of Revenues Over Expenditures	37,562	(247,644)	239,103	486,747	106,679
Other Financing Sources (Uses):					
Transfers (out)	(123,000)	(123,000)	(117,927)	5,073	(90,254)
Total Other Financing Sources (Uses)	<u>(123,000)</u>	<u>(123,000)</u>	<u>(117,927)</u>	<u>5,073</u>	<u>(90,254)</u>
Net Change in Fund Balance	(85,438)	(370,644)	121,176	491,820	16,425
Fund Balances - Beginning of Year	<u>457,693</u>	<u>348,913</u>	<u>348,913</u>	<u>-</u>	<u>332,488</u>
Fund Balances - End of Year	<u>372,255</u>	<u>(21,731)</u>	<u>470,089</u>	<u>491,820</u>	<u>348,913</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Sales Tax Capital Improvement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			<u>2022</u>	
	<u>Original Budget</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes:					
Sales tax	3,963,000	3,963,000	4,380,709	417,709	4,198,004
Fines and forfeitures	1,000	1,000	2,324	1,324	2,736
Investment income	-	-	102,934	102,934	(119,771)
Miscellaneous	6,000	6,000	10,125	4,125	17,892
Total Revenues	<u>3,970,000</u>	<u>3,970,000</u>	<u>4,496,092</u>	<u>526,092</u>	<u>4,098,861</u>
Expenditures:					
General Government:					
Sales tax	262,000	262,000	283,324	(21,324)	943,082
Debt Service:					
Principal	-	-	-	-	278,504
Interest	-	-	-	-	105,765
Total Expenditures	<u>262,000</u>	<u>262,000</u>	<u>283,324</u>	<u>(21,324)</u>	<u>1,327,351</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,708,000</u>	<u>3,708,000</u>	<u>4,212,768</u>	<u>504,768</u>	<u>2,771,510</u>
Other Financing Sources (Uses):					
Transfers (out)	<u>(4,189,885)</u>	<u>(4,189,885)</u>	<u>(2,388,774)</u>	1,801,111	<u>(1,976,450)</u>
Total Other Financing Sources (Uses)	<u>(4,189,885)</u>	<u>(4,189,885)</u>	<u>(2,388,774)</u>	1,801,111	<u>(1,976,450)</u>
Net Change in Fund Balances	(481,885)	(481,885)	1,823,994	2,305,879	795,060
Fund Balances - Beginning of Year	3,914,508	3,849,203	3,849,203	-	3,054,143
Fund Balances - End of Year	<u>3,432,623</u>	<u>3,367,318</u>	<u>5,673,197</u>	<u>2,305,879</u>	<u>3,849,203</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Capital Projects Funds
Capital Expenditures Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			Final Budget Variance Positive (Negative)	<u>2022</u>
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Taxes:					
Federal grants	-	-	-	-	1,375,678
State grants	790,258	81,870	125,571	43,701	173,302
Investment Income	-	-	9,477	9,477	(39,724)
Lease Revenue	-	-	31,476	31,476	31,476
Total Revenues	<u>790,258</u>	<u>81,870</u>	<u>166,524</u>	<u>84,654</u>	<u>1,540,732</u>
Expenditures:					
General Government:					
Library construction	1,991,369	81,870	392,180	(310,310)	5,107,213
Total Expenditures	<u>1,991,369</u>	<u>81,870</u>	<u>392,180</u>	<u>(310,310)</u>	<u>5,107,213</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,201,111)</u>	<u>-</u>	<u>(225,656)</u>	<u>(225,656)</u>	<u>(3,566,481)</u>
Other Financing Sources (Uses):					
Transfers in	1,201,111	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,201,111</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	(225,656)	(225,656)	(3,566,481)
Fund Balances - Beginning of Year	<u>3,955,979</u>	<u>384,740</u>	<u>384,740</u>	<u>-</u>	<u>3,951,221</u>
Fund Balances - End of Year	<u><u>3,955,979</u></u>	<u><u>384,740</u></u>	<u><u>159,084</u></u>	<u><u>(225,656)</u></u>	<u><u>384,740</u></u>

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTARY INFORMATION



NON-MAJOR GOVERNMENTAL FUNDS COMBINING FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Public Health Fund – Accounts for monies expended only for the purposes of public health pursuant to Colorado Revised Statutes 25-1-511(1)(2).

Conservation Trust Fund – Accounts for funds received and restricted as to use in the acquisition, development and maintenance of new conservation sites pursuant to Colorado Revised Statutes.

Mosquito Control Fund – Accounts for the assessments of revenues and the spraying of mosquitoes within the boundaries of the assessment area.

Land Preservation Fund – Accounts for the re-allocation of County sales tax authorized by voters in 1997. The use of these revenues is restricted to open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County.

Sage Grouse Fund – Accounts for expenditures concerning the preservation of sage grouse. A special fee is collected on each incoming yard of waste at the landfill, which is transferred to the fund to provide resources.

Risk Management Fund – Accounts for potential risks, which are currently not covered by and of the County's insurance policies.

Gunnison County Housing Authority Admin Fund – Accounts for the activities of the Gunnison County Housing Authority, a component unit of the County.

Local Marketing District – Accounts for the collection of a marketing and promotion tax restricted for promotion of Gunnison County's tourism opportunities.

DEBT SERVICE FUNDS

Debt Service Fund – Accounts for accumulation of resources and payment of general long-term debt principal and interest.



Gunnison County, Colorado
Non-major Governmental Funds
Combining Balance Sheet
For the Year Ended December 31, 2023

	Special Revenue							Debt Service	Total Non-major Governmental Funds	
	Public Health Fund	Conservation Trust Fund	Mosquito Control Fund	Land Preservation Fund	Sage Grouse Fund	Risk Management Fund	Gunnison County Housing Auth. Administration	Local Marketing District		Debt Service Fund
Assets:										
Cash and investments - Unrestricted	44,614	-	18,770	1,401,710	277,097	31,679	2,651,138	2,158,432	608,458	7,191,898
Cash and investments - Restricted	-	-	-	-	-	-	11,000	-	-	11,000
Accounts receivable	54,315	-	-	-	-	-	42,452	-	-	96,767
Prepaid expenses	-	-	-	-	-	28,524	-	-	-	28,524
Due from other governments	293,636	25,732	-	141,770	-	-	46,402	471,580	-	979,120
Inventories and assets held for sale	-	-	-	-	-	-	1,526,921	-	-	1,526,921
Total Assets	<u>392,565</u>	<u>25,732</u>	<u>18,770</u>	<u>1,543,480</u>	<u>277,097</u>	<u>60,203</u>	<u>4,277,913</u>	<u>2,630,012</u>	<u>608,458</u>	<u>9,834,230</u>
Liabilities:										
Accounts payable	24,503	-	328	-	-	4,645	1,069,253	26,168	950	1,125,847
Accrued liabilities	-	-	-	-	-	-	30	-	-	30
Deposits	-	-	-	-	-	-	11,500	-	-	11,500
Unearned grant revenue	299,844	-	-	-	-	-	1,219,010	-	-	1,518,854
Due to other funds	-	27,158	-	-	-	-	4,187	-	1,500	32,845
Total Liabilities	<u>324,347</u>	<u>27,158</u>	<u>328</u>	<u>-</u>	<u>-</u>	<u>4,645</u>	<u>2,303,980</u>	<u>26,168</u>	<u>2,450</u>	<u>2,689,076</u>
Fund Balances:										
Non-spendable	-	-	-	-	-	28,524	1,526,921	-	-	1,555,445
Spendable:										
Restricted	-	-	-	1,543,480	-	-	-	2,603,844	-	4,147,324
Committed	68,218	-	18,442	-	277,097	27,034	-	-	606,008	996,799
Assigned	-	-	-	-	-	-	447,012	-	-	447,012
Unassigned	-	(1,426)	-	-	-	-	-	-	-	(1,426)
Total Fund Balances	<u>68,218</u>	<u>(1,426)</u>	<u>18,442</u>	<u>1,543,480</u>	<u>277,097</u>	<u>55,558</u>	<u>1,973,933</u>	<u>2,603,844</u>	<u>606,008</u>	<u>7,145,154</u>
Total Liabilities and Fund Balances	<u>392,565</u>	<u>25,732</u>	<u>18,770</u>	<u>1,543,480</u>	<u>277,097</u>	<u>60,203</u>	<u>4,277,913</u>	<u>2,630,012</u>	<u>608,458</u>	<u>9,834,230</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Non-major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2023

	<u>Special Revenue</u>						<u>Debt Service</u>		<u>Total Non-major Governmental Funds</u>	
	<u>Public Health Fund</u>	<u>Conservation Trust Fund</u>	<u>Mosquito Control Fund</u>	<u>Land Preservation Fund</u>	<u>Sage Grouse Fund</u>	<u>Risk Management Fund</u>	<u>Gunnison County Housing Auth. Administration</u>	<u>Local Marketing District</u>		<u>Debt Service Fund</u>
Revenues:										
Taxes	-	-	73,827	850,620	-	-	-	3,588,262	-	4,512,709
Intergovernmental	1,969,744	82,834	18,000	-	-	-	6,102,359	-	-	8,172,937
Charges for services	100,036	-	-	-	-	-	87,716	-	-	187,752
Fines and forfeitures	-	-	-	-	-	-	-	4,923	-	4,923
Investment income	5,108	4,725	1,180	34,165	6,210	1,213	72,964	44,172	9,716	179,453
Contributions	43,623	-	-	-	-	20,890	-	-	-	64,513
Miscellaneous	30,185	-	-	-	91,823	-	-	4,466	-	126,474
Total Revenues	<u>2,148,696</u>	<u>87,559</u>	<u>93,007</u>	<u>884,785</u>	<u>98,033</u>	<u>22,103</u>	<u>6,263,039</u>	<u>3,641,823</u>	<u>9,716</u>	<u>13,248,761</u>
Expenditures:										
General government	-	-	-	-	20,006	74,142	-	3,539,240	-	3,633,388
Health and welfare	2,120,259	-	105,972	-	-	-	7,788,337	-	-	10,014,568
Culture and recreation	-	984	-	719,126	-	-	-	-	-	720,110
Debt service	-	-	-	-	-	-	-	-	2,391,724	2,391,724
Total Expenditures	<u>2,120,259</u>	<u>984</u>	<u>105,972</u>	<u>719,126</u>	<u>20,006</u>	<u>74,142</u>	<u>7,788,337</u>	<u>3,539,240</u>	<u>2,391,724</u>	<u>16,759,790</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>28,437</u>	<u>86,575</u>	<u>(12,965)</u>	<u>165,659</u>	<u>78,027</u>	<u>(52,039)</u>	<u>(1,525,298)</u>	<u>102,583</u>	<u>(2,382,008)</u>	<u>(3,511,029)</u>
Other Financing Sources (Uses):										
Transfers in	33,564	-	22,100	-	-	-	500,000	-	2,388,774	2,944,438
Transfers (out)	(62,000)	(264,696)	(1,905)	-	(47,899)	-	(10,400)	(25,000)	-	(411,900)
Sale of capital assets	-	-	-	-	-	-	200,011	-	-	200,011
Total Other Financing Sources (Uses)	<u>(28,436)</u>	<u>(264,696)</u>	<u>20,195</u>	<u>-</u>	<u>(47,899)</u>	<u>-</u>	<u>689,611</u>	<u>(25,000)</u>	<u>2,388,774</u>	<u>2,732,549</u>
Net Change in Fund Balances	<u>1</u>	<u>(178,121)</u>	<u>7,230</u>	<u>165,659</u>	<u>30,128</u>	<u>(52,039)</u>	<u>(835,687)</u>	<u>77,583</u>	<u>6,766</u>	<u>(778,480)</u>
Fund Balances - Beginning of Year	<u>68,217</u>	<u>176,695</u>	<u>11,212</u>	<u>1,377,821</u>	<u>246,969</u>	<u>107,597</u>	<u>2,809,620</u>	<u>2,526,261</u>	<u>599,242</u>	<u>7,923,634</u>
Fund Balances - End of Year	<u>68,218</u>	<u>(1,426)</u>	<u>18,442</u>	<u>1,543,480</u>	<u>277,097</u>	<u>55,558</u>	<u>1,973,933</u>	<u>2,603,844</u>	<u>606,008</u>	<u>7,145,154</u>

The accompanying notes are an integral part of these financial statements.

**NON-MAJOR GOVERNMENTAL FUNDS - SCHEDULE OF REVENUES
EXPENSES AND CHANGES IN NET POSITION –
BUDGET (NON-GAPP BASIS WITH RECONCILIATION TO GAAP)
AND ACTUAL**

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Public Health Fund – Accounts for monies expended only for the purposes of public health pursuant to Colorado Revised Statutes 25-1-511(1)(2).

Conservation Trust Fund – Accounts for funds received and restricted as to use in the acquisition, development and maintenance of new conservation sites pursuant to Colorado Revised Statutes.

Mosquito Control Fund – Accounts for the assessments of revenues and the spraying of mosquitoes within the boundaries of the assessment area.

Land Preservation Fund – Accounts for the re-allocation of County sales tax authorized by voters in 1997. The use of these revenues is restricted to open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County.

Sage Grouse Fund – Accounts for expenditures concerning the preservation of sage grouse. A special fee is collected on each incoming yard of waste at the landfill, which is transferred to the fund to provide resources.

Risk Management Fund – Accounts for potential risks, which are currently not covered by and of the County's insurance policies.

Gunnison County Housing Authority Admin Fund – Accounts for the activities of the Gunnison County Housing Authority, a component unit of the County.

Local Marketing District – Accounts for the collection of a marketing and promotion tax restricted for promotion of Gunnison County's tourism opportunities.

DEBT SERVICE FUNDS

Debt Service Fund – Accounts for accumulation of resources and payment of general long-term debt principal and interest.



Gunnison County, Colorado
General Fund
Schedule of Revenues - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			<u>Final Budget</u>	<u>2022</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		<u>Positive</u>	
				<u>(Negative)</u>	
Taxes:					
General property taxes	11,778,000	11,778,000	11,835,543	57,543	10,607,897
Specific ownership tax	465,000	465,000	492,930	27,930	494,558
Delinquent tax and interest	10,000	10,000	-	(10,000)	20,330
Total Taxes	<u>12,253,000</u>	<u>12,253,000</u>	<u>12,328,473</u>	<u>75,473</u>	<u>11,122,785</u>
Licenses and Permits:					
Liquor licenses	5,000	5,000	7,888	2,888	3,300
Building permits	1,435,770	1,100,000	765,811	(334,189)	886,940
Other licenses and permits	698,795	698,795	560,253	(138,542)	826,999
Total Licenses and Permits	<u>2,139,565</u>	<u>1,803,795</u>	<u>1,333,952</u>	<u>(469,843)</u>	<u>1,717,239</u>
Intergovernmental:					
Federal Grants	864,182	1,142,958	817,288	(325,670)	406,656
State Grants	1,186,753	3,416,415	2,614,203	(802,212)	2,458,796
Local Grants	242,858	549,858	272,936	(276,922)	238,119
Total Intergovernmental	<u>2,293,793</u>	<u>5,109,231</u>	<u>3,704,427</u>	<u>(1,404,804)</u>	<u>3,103,571</u>
Charges for Services:					
Clerk and recorder	560,000	560,000	474,425	(85,575)	510,094
Sheriff's fees	114,000	114,000	32,790	(81,210)	45,710
Treasurer's fees	1,050,000	1,050,000	1,353,059	303,059	1,299,038
Other Fees	289,028	289,028	245,642	(43,386)	308,082
Assessor's Fees	8,000	8,000	2,888	(5,112)	2,275
Public Health Fees	12,905	12,905	2,868	(10,037)	9,667
Land Use Fees	100	100	3,790	3,690	55
Useful Public Service	25,000	25,000	20,730	(4,270)	25,847
Court Fines & Fees	75,000	75,000	83,891	8,891	123,820
Total Charges for Services	<u>2,134,033</u>	<u>2,134,033</u>	<u>2,220,083</u>	<u>86,050</u>	<u>2,324,588</u>
Other Revenue:					
Investment income	-	(400,000)	1,528,746	1,928,746	(417,178)
Contributions	228,723	293,443	231,495	(61,948)	319,665
Miscellaneous	216,721	216,721	204,325	(12,396)	586,037
Total Other Revenue	<u>445,444</u>	<u>110,164</u>	<u>1,964,566</u>	<u>1,854,402</u>	<u>488,524</u>
Total Revenues	<u>19,265,835</u>	<u>21,410,223</u>	<u>21,551,501</u>	<u>141,278</u>	<u>18,756,707</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
General Fund
Schedule of Expenditures - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023			2022	
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
General Government:					
Commissioners	590,192	990,192	484,057	506,135	538,083
Board Support	95,668	95,668	93,521	2,147	75,468
Executive Management	511,331	511,331	505,476	5,855	449,128
Public Information	26,395	26,395	21,255	5,140	60,676
Clerk	60,044	60,044	58,592	1,452	57,597
Motor Vehicle	320,585	320,585	332,973	(12,388)	310,101
Recording	168,776	173,776	159,892	13,884	179,357
Elections	339,735	360,841	324,460	36,381	322,689
Revenue (Treasurer)	303,674	303,674	245,637	58,037	263,798
Investments (Treasurer)	17,697	17,697	15,296	2,401	14,687
Human Resources	346,733	699,170	427,631	271,539	377,433
Wildlife Conservation	120,819	240,073	226,043	14,030	62,010
County Attorney	868,545	868,545	802,149	66,396	710,467
Liquor License	-	-	-	-	186
Facilities & Grounds	1,280,902	1,424,688	1,167,642	257,046	1,054,629
Project Services	60,373	60,373	37,598	22,775	34,483
Assessment Administration	159,936	159,936	208,190	(48,254)	142,443
Appraisal	722,189	722,189	633,219	88,970	559,283
Appeals	318,320	318,320	318,708	(388)	311,129
Personal Property	176,373	187,873	116,090	71,783	113,916
Development Review	623,438	1,023,438	922,580	100,858	688,529
Oil and Gas Permitting	6,894	6,894	4,994	1,900	3,617
Long Range Planning and Projects	642,541	642,541	439,340	203,201	223,446
Codes & Regulations	87,806	87,806	61,300	26,506	56,035
Accounting & Auditing	755,898	1,155,898	1,081,455	74,443	551,555
Planning and Analysis	-	-	-	-	151,288
Compensated Absences	-	-	-	-	57,625
Weather Modification	10,000	10,000	10,000	-	10,000
Other General Fund Expenditures	926,000	926,000	847,270	78,730	1,048,316
Energy Efficiency Initiatives	-	-	-	-	4,700
Total General Government	9,540,864	11,393,947	9,545,368	1,848,579	8,432,674
Judicial:					
District Attorney	-	502,593	502,593	-	454,077
Total Judicial	-	502,593	502,593	-	454,077
Public Safety:					
Detention Services	850,711	2,363,482	1,243,842	1,119,640	967,805
Enforcement	407,458	972,292	824,432	147,860	860,779
Operational Support	736,174	1,336,174	1,461,617	(125,443)	1,300,552
Courtroom Security	114,101	114,101	82,523	31,578	111,296
Investigations	229,506	229,506	223,106	6,400	207,569
Major Incident Response	57,790	57,790	49,978	7,812	40,974
Operational Support - Detention	392,380	392,380	473,279	(80,899)	283,543
Education and Support	179,003	179,003	5,601	173,402	73,931
Emergency Management	495,358	495,358	309,296	186,062	296,755
Coroner	250,897	271,062	275,861	(4,799)	196,255
Youth Intervention Services	664,655	1,188,118	688,586	499,532	299,107
Total Public Safety	4,378,033	7,599,266	5,638,121	1,961,145	4,638,566
Health and Welfare:					
Substance Abuse Prevention	545,754	545,754	487,499	58,255	496,200
Program Support	31,584	31,584	38,134	(6,550)	29,161
Senior Resources	98,650	117,552	113,092	4,460	126,149
Child & Family Health	520,244	632,275	494,312	137,963	433,011
Family Planning	153,281	153,281	147,810	5,471	159,749
Total Health and Welfare	1,349,513	1,480,446	1,280,847	199,599	1,244,270
Auxiliary Services:					
Alternative Services	62,227	62,227	66,962	(4,735)	54,078
Adult Programming	77,061	77,061	73,102	3,959	74,956
Youth Development	175,367	175,367	173,372	1,995	157,540
Veterans	43,500	43,500	62,850	(19,350)	40,888
Total Auxiliary Services	358,155	358,155	376,286	(18,131)	327,462
Culture and Recreation:					
Fairgrounds Management	610,246	610,246	650,454	(40,208)	338,533
Trails - Parks	31,014	31,014	16,268	14,746	23,923
Landfill	2,280	2,280	1,610	670	1,928
Historic Preservation	2,550	2,550	1,759	791	1,170
Total Culture and Recreation	646,090	646,090	670,091	(24,001)	365,554
Public Works:					
Weed Management	222,600	222,600	157,119	65,481	187,839
Other Public Works	-	-	-	-	-
Total Public Works	222,600	222,600	157,119	65,481	187,839
Debt Service:					
Principal	-	-	100,261	(100,261)	-
Interest	-	-	4,957	(4,957)	-
Total Debt Service	-	-	105,218	(105,218)	-
Total Expenditures	16,495,255	22,203,097	18,275,643	3,927,454	15,650,442

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Public Health Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			<u>2022</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative) Actual</u>
Revenues:				
Intergovernmental:				
Federal grants	-	12,000	10,627	(1,373)
State grants	2,304,796	2,489,066	1,830,448	(658,618)
Local grants	88,999	88,999	128,669	39,670
Charges for Services	105,000	105,000	100,036	(4,964)
Investment Income	-	-	5,108	5,108
Contributions	46,700	46,700	43,623	(3,077)
Miscellaneous	35,000	35,000	30,185	(4,815)
Total Revenues	<u>2,580,495</u>	<u>2,776,765</u>	<u>2,148,696</u>	<u>(628,069)</u>
Expenditures:				
Health and welfare:				
Program support	81,493	78,493	79,470	(977)
Child and family health	186,202	186,202	109,380	76,822
Community health services	2,221,117	2,401,027	1,931,409	469,618
Total Expenditures	<u>2,488,812</u>	<u>2,665,722</u>	<u>2,120,259</u>	<u>545,463</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>91,683</u>	<u>111,043</u>	<u>28,437</u>	<u>(82,606)</u>
Other Financing Sources (Uses):				
Transfers in	-	-	33,564	33,564
Transfers (out)	(62,000)	(62,000)	(62,000)	-
Total Other Financing Sources (Uses)	<u>(62,000)</u>	<u>(62,000)</u>	<u>(28,436)</u>	<u>33,564</u>
Net Change in Fund Balance	29,683	49,043	1	(49,042)
Fund Balance - Beginning of Year	<u>114,463</u>	<u>68,217</u>	<u>68,217</u>	<u>-</u>
Fund Balance - End of Year	<u>144,146</u>	<u>117,260</u>	<u>68,218</u>	<u>(49,042)</u>

The accompanying notes are integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Conservation Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			Final Budget Variance Positive (Negative)	<u>2022</u>
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Lottery proceeds	60,000	60,000	82,834	22,834	74,475
Earnings on investments	-	-	4,725	4,725	(3,530)
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>87,559</u>	<u>27,559</u>	<u>70,945</u>
Expenditures:					
Conservation efforts	59,400	59,400	-	59,400	8,004
Treasurer's fees	600	600	984	(384)	745
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>984</u>	<u>59,016</u>	<u>8,749</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>86,575</u>	<u>86,575</u>	<u>62,196</u>
Other Financing Sources (Uses):					
Transfers (out)	-	-	(264,696)	(264,696)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(264,696)</u>	<u>(264,696)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(178,121)</u>	<u>(178,121)</u>	<u>62,196</u>
Fund Balance - Beginning of Year	<u>113,499</u>	<u>176,695</u>	<u>176,695</u>	<u>-</u>	<u>114,499</u>
Fund Balance (Deficit) - End of Year	<u><u>113,499</u></u>	<u><u>176,695</u></u>	<u><u>(1,426)</u></u>	<u><u>(178,121)</u></u>	<u><u>176,695</u></u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Mosquito Control Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			Final Budget Variance Positive (Negative)	<u>2022</u>
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Taxes:					
Property tax revenue	72,000	72,000	73,713	1,713	69,680
Delinquent tax and interest	4,000	4,000	114	(3,886)	193
Local grants	18,000	18,000	18,000	-	17,560
Investment income	<u>(1,000)</u>	<u>(1,000)</u>	<u>1,180</u>	<u>2,180</u>	<u>(1,123)</u>
Total Revenues	<u>93,000</u>	<u>93,000</u>	<u>93,007</u>	<u>7</u>	<u>86,310</u>
Expenditures:					
Operations	108,100	108,100	105,972	2,128	103,780
Total Expenditures	<u>108,100</u>	<u>108,100</u>	<u>105,972</u>	<u>2,128</u>	<u>103,780</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,100)</u>	<u>(15,100)</u>	<u>(12,965)</u>	<u>2,135</u>	<u>(17,470)</u>
Other Financing Sources (Uses):					
Transfers in	22,100	22,100	22,100	-	17,560
Transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>(1,905)</u>	<u>95</u>	<u>(1,780)</u>
Total Other Financing Sources (Uses)	<u>20,100</u>	<u>20,100</u>	<u>20,195</u>	<u>95</u>	<u>15,780</u>
Net Change in Fund Balances	5,000	5,000	7,230	2,230	(1,690)
Fund Balances - Beginning of Year	<u>12,902</u>	<u>11,212</u>	<u>11,212</u>	<u>-</u>	<u>12,902</u>
Fund Balances - End of Year	<u>17,902</u>	<u>16,212</u>	<u>18,442</u>	<u>2,230</u>	<u>11,212</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Land Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023			Final Budget Variance Positive (Negative)	2022
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Taxes:					
Sales tax	609,800	609,800	850,620	240,820	754,068
Investment Income	1,500	1,500	34,165	32,665	(28,274)
Total Revenues	611,300	611,300	884,785	273,485	725,794
Expenditures:					
Culture and Recreation:					
Land preservation	611,300	611,300	719,126	(107,826)	390,644
Total Expenditures	611,300	611,300	719,126	(107,826)	390,644
Net Change in Fund Balance	-	-	165,659	165,659	335,150
Fund Balance - Beginning of Year	1,042,671	1,377,821	1,377,821	-	1,042,671
Fund Balance - End of Year	1,042,671	1,377,821	1,543,480	165,659	1,377,821

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Sage Grouse Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			Final Budget Variance Positive (Negative)	<u>2022</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:					
Investment income	-	-	6,210	6,210	(4,820)
Miscellaneous	76,710	76,710	91,823	15,113	132,796
Total Revenues	<u>76,710</u>	<u>76,710</u>	<u>98,033</u>	<u>21,323</u>	<u>127,976</u>
Expenditures:					
General government	2,000	2,000	20,006	(18,006)	34,069
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>20,006</u>	<u>(18,006)</u>	<u>34,069</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>74,710</u>	<u>74,710</u>	<u>78,027</u>	<u>3,317</u>	<u>93,907</u>
Other Financing Sources (Uses):					
Transfers (out)	(23,873)	(23,873)	(47,899)	(24,026)	(34,517)
Total Other Financing Sources (Uses)	<u>(23,873)</u>	<u>(23,873)</u>	<u>(47,899)</u>	<u>(24,026)</u>	<u>(34,517)</u>
Net Change in Fund Balance	50,837	50,837	30,128	(20,709)	59,390
Fund Balance - Beginning of Year	<u>234,712</u>	<u>246,969</u>	<u>246,969</u>	-	<u>187,579</u>
Fund Balance - End of Year	<u>285,549</u>	<u>297,806</u>	<u>277,097</u>	<u>(20,709)</u>	<u>246,969</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Risk Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			Final Budget Variance Positive (Negative)	<u>2022</u>
	Original Budget	Final Budget	Actual		Actual (Restated)
Revenues:					
Investment Income	-	-	1,213	1,213	(5,668)
Contributions	100,000	100,000	20,890	(79,110)	1,739
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>22,103</u>	<u>(77,897)</u>	<u>(3,929)</u>
Expenditures:					
General Government:					
CAPP Insurance Claims	100,000	100,000	73,880	26,120	201,484
Other expenses	600	600	262	338	477
Total Expenditures	<u>100,600</u>	<u>100,600</u>	<u>74,142</u>	<u>26,458</u>	<u>201,961</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(600)</u>	<u>(600)</u>	<u>(52,039)</u>	<u>(51,439)</u>	<u>(205,890)</u>
Net Change in Fund Balance	(600)	(600)	(52,039)	(51,439)	(205,890)
Fund Balance - Beginning of Year	<u>312,288</u>	<u>244,095</u>	<u>107,597</u>	<u>(136,498)</u>	<u>313,487</u>
Fund Balance - End of Year	<u><u>311,688</u></u>	<u><u>243,495</u></u>	<u><u>55,558</u></u>	<u><u>(187,937)</u></u>	<u><u>107,597</u></u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Gunnison County Housing Authority Administration
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			Final Budget Variance Positive (Negative)	<u>2022</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:					
Charges for Services:					
Fees	130,690	130,690	87,716	(42,974)	88,667
Investment Income	700	700	72,964	72,264	2,564
Miscellaneous	-	-	-	-	2,977
Total Revenues	<u>3,741,216</u>	<u>3,741,216</u>	<u>6,263,039</u>	<u>2,521,823</u>	<u>94,208</u>
Expenditures:					
Health and Welfare	8,066,170	8,131,277	7,788,337	342,940	(7,030)
Total Expenditures	<u>8,066,170</u>	<u>8,131,277</u>	<u>7,788,337</u>	<u>342,940</u>	<u>(7,030)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,324,954)</u>	<u>(4,390,061)</u>	<u>(1,525,298)</u>	<u>2,864,763</u>	<u>101,238</u>
Other Financing Sources (Uses):					
Transfers (out)	(11,000)	(11,000)	(10,400)	600	(9,720)
Sale of capital assets	400,000	400,000	200,011	(199,989)	68,298
Total Other Financing Sources (Uses)	<u>889,000</u>	<u>889,000</u>	<u>689,611</u>	<u>(199,389)</u>	<u>58,578</u>
Net Change in Fund Balance	<u>(3,435,954)</u>	<u>(3,501,061)</u>	<u>(835,687)</u>	<u>2,665,374</u>	<u>159,816</u>
Fund Balance - Beginning of Year	<u>6,635,583</u>	<u>2,809,620</u>	<u>2,809,620</u>	<u>-</u>	<u>2,649,804</u>
Fund Balance - End of Year	<u>3,199,629</u>	<u>(691,441)</u>	<u>1,973,933</u>	<u>2,665,374</u>	<u>2,809,620</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Special Revenue Funds
Local Marketing District
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			<u>Final Budget</u>	<u>2022</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		<u>Positive</u>	
				<u>(Negative)</u>	
Revenues:					
Marketing and promotion tax	3,100,000	3,100,000	3,588,262	488,262	3,639,952
Fines and forfeitures	-	-	4,923	4,923	10,366
Earnings on investments	-	-	44,172	44,172	(47,028)
Miscellaneous	-	-	4,466	4,466	916
Total Revenues	<u>3,100,000</u>	<u>3,100,000</u>	<u>3,641,823</u>	<u>541,823</u>	<u>3,604,206</u>
Expenditures:					
General Government:					
Contracted services	3,411,900	3,479,070	3,479,067	3	3,341,901
Other	13,100	58,700	60,173	(1,473)	61,111
Total Expenditures	<u>3,425,000</u>	<u>3,537,770</u>	<u>3,539,240</u>	<u>(1,470)</u>	<u>3,403,012</u>
Excess (Deficiency) of Revenues					
Over Expenditures	<u>(325,000)</u>	<u>(437,770)</u>	<u>102,583</u>	<u>540,353</u>	<u>201,194</u>
Other Financing Sources (Uses):					
Transfers (out)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>(41,590)</u>
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>(41,590)</u>
Net Change in Fund Balance	<u>(350,000)</u>	<u>(462,770)</u>	<u>77,583</u>	<u>540,353</u>	<u>159,604</u>
Fund Balance - Beginning of Year	<u>2,091,657</u>	<u>2,526,261</u>	<u>2,526,261</u>	<u>-</u>	<u>2,366,657</u>
Fund Balance - End of Year	<u>1,741,657</u>	<u>2,063,491</u>	<u>2,603,844</u>	<u>540,353</u>	<u>2,526,261</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Debt Service Funds
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			Final Budget Variance Positive (Negative)	<u>2022</u>
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Earnings on investments	-	-	9,716	9,716	1,406
Total Revenues	<u>-</u>	<u>-</u>	<u>9,716</u>	<u>9,716</u>	<u>1,406</u>
Expenditures:					
Debt Service:					
Principal	1,411,153	1,411,153	1,411,153	-	1,090,000
Interest	973,121	973,121	973,121	-	910,148
Other debt service	4,500	4,500	7,450	(2,950)	5,000
Total Expenditures	<u>2,388,774</u>	<u>2,388,774</u>	<u>2,391,724</u>	<u>(2,950)</u>	<u>2,005,148</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,388,774)</u>	<u>(2,388,774)</u>	<u>(2,382,008)</u>	<u>6,766</u>	<u>(2,003,742)</u>
Other Financing Sources (Uses):					
Transfers in	2,388,774	2,388,774	2,388,774	-	2,000,230
Total Other Financing Sources (Uses)	<u>2,388,774</u>	<u>2,388,774</u>	<u>2,388,774</u>	<u>-</u>	<u>2,000,230</u>
Net Change in Fund Balances	-	-	6,766	6,766	(3,512)
Fund Balances - Beginning of Year	<u>602,753</u>	<u>-</u>	<u>599,242</u>	<u>599,242</u>	<u>602,754</u>
Fund Balances - End of Year	<u>602,753</u>	<u>-</u>	<u>606,008</u>	<u>606,008</u>	<u>599,242</u>

The accompanying notes are an integral part of these financial statements.

**PROPRIETARY FUNDS SCHEDULE OF REVENUES
EXPENSES AND CHANGES IN NET POSITION –
BUDGET (NON-GAPP BASIS WITH RECONCILIATION TO GAAP)
AND ACTUAL**

ENTERPRISE FUNDS

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods or services.

Airport Operations Fund – Accounts for the operations of the Gunnison County Airport.

Gunnison County Sewer Fund – Is used to account for the operations of sewer facilities operated by the County in unincorporated areas of the County.

The *Gunnison County Water Fund* – Is used to account for the operations of water system facilities operated by the County in unincorporated areas of the County.

Landfill Operations Fund – Accounts for the operations of the County's landfill and recycling program.

Gunnison County Housing Authority – Is used to account for the activities of the Authority, a blended component unit of the County. Two funds are included which account for operations of an assisted living center and an elderly housing complex.

Gunnison County Housing Authority – Mountain View – Is used to account for the operations of the Mountain View Apartments housing complex.



**INTERNAL SERVICE FUND COMBINING FINANCIAL
STATEMENTS & SCHEDULES OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION - BUDGET (NON-GAPP BASIS WITH
RECONCILIATION TO GAAP)**

Internal service funds are used to account for services to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

Internal Service Fund I – Is used to account for the rental of motor vehicles and heavy equipment and account for the usage of gravel and other materials in construction and maintenance.

Internal Service Fund II – Is used to account for data processing, telephone, mapping, photocopy, and postage services provided to other County Departments.

Internal Service Fund III – Is used to account for self-funded unemployment charges to other County funds and the partially self-funded health insurance coverage costs.



Gunnison County, Colorado
Enterprise Funds
Airport Operations Fund
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023			Final Budget Variance Positive (Negative)	2022
	Original Budget	Final Budget	Actual		Actual
Operating Revenues:					
Airport fees	651,673	651,673	527,866	(123,807)	623,710
Terminal and hanger rent	499,800	499,800	482,768	(17,032)	475,214
Passenger facility charges	-	-	127,350	127,350	186,434
Parking fees and fines	130,633	130,633	226,955	96,322	139,316
Other	320,800	320,800	463,988	143,188	513,029
Total Operating Revenues	<u>1,602,906</u>	<u>1,602,906</u>	<u>1,828,927</u>	<u>226,021</u>	<u>1,937,703</u>
Operating Expenses:					
Operational support	283,601	283,601	356,108	(72,507)	287,730
Strategic development	297,501	297,501	197,486	100,015	124,414
Airside	472,736	1,390,329	1,316,766	73,563	705,192
Landside	419,365	424,365	540,510	(116,145)	922,148
Capital outlay	95,000	113,500	142,065	(28,565)	12,265,406
Total Operating Expenses	<u>1,568,203</u>	<u>2,509,296</u>	<u>2,552,935</u>	<u>(43,639)</u>	<u>14,304,890</u>
Operating Income (Loss)	<u>34,703</u>	<u>(906,390)</u>	<u>(724,008)</u>	<u>182,382</u>	<u>(12,367,187)</u>
Non-operating Revenues (Expenses):					
Grant revenue:					
Federal	-	-	-	-	10,008,592
State	189,000	629,000	582,837	(46,163)	841,407
Other	36,000	36,000	42,000	6,000	36,000
Transfers (out)	(55,620)	(55,620)	(55,620)	-	(55,620)
Loan principal payments	(166,090)	(166,090)	(172,855)	(6,765)	(166,088)
Investment income (loss)	(25,000)	(20,000)	6,926	26,926	(137,168)
Interest expense	(11,120)	(11,120)	(4,349)	6,771	(11,116)
Total Non-operating Revenues (Expenses)	<u>(32,830)</u>	<u>412,170</u>	<u>398,939</u>	<u>(13,231)</u>	<u>10,516,007</u>
Change in Net Position - Budget Basis	<u>1,873</u>	<u>(494,220)</u>	<u>(325,069)</u>	<u>169,151</u>	<u>(1,851,180)</u>
Reconciliation to GAAP Basis					
Loan principal payments			172,855		166,088
Capitalized assets			142,065		12,110,434
Depreciation expense			(2,181,261)		(2,151,843)
Change in Net Position - GAAP basis			<u>(2,191,410)</u>		<u>8,273,499</u>
Net Position - Beginning of Year			<u>57,924,915</u>		<u>49,651,416</u>
Net Position - End of Year			<u>55,733,505</u>		<u>57,924,915</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Enterprise Funds
Gunnison County Sewer Fund
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP) Basis and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023			Final Budget Variance Positive (Negative)	2022
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Tap fees:					
Dos Rios Division	18,000	18,000	16,000	(2,000)	8,000
Antelope Hills Division	8,000	8,000	-	(8,000)	-
North Gunnison Division	24,000	24,000	37,000	13,000	61,000
Total Tap Fees	<u>50,000</u>	<u>50,000</u>	<u>53,000</u>	<u>3,000</u>	<u>69,000</u>
User fees:					
Dos Rios Division	403,520	403,520	418,243	14,723	398,368
Somerset Division	22,545	22,545	21,832	(713)	20,992
Antelope Hills Division	70,840	70,840	70,032	(808)	67,322
North Gunnison Division	517,800	517,800	544,829	27,029	519,246
Tomichi Division	15,600	15,600	14,425	(1,175)	9,032
Total User Fees	<u>1,030,305</u>	<u>1,030,305</u>	<u>1,069,361</u>	<u>39,056</u>	<u>1,014,960</u>
Late Fees:					
Dos Rios Division	1,000	1,000	1,993	993	1,737
Somerset Division	175	175	82	(93)	380
Antelope Hills Division	400	400	1,429	1,029	900
North Gunnison Division	1,200	1,200	3,375	2,175	2,111
Total Late Fees	<u>2,775</u>	<u>2,775</u>	<u>6,879</u>	<u>4,104</u>	<u>5,128</u>
Miscellaneous:					
Dos Rios Division	47,500	47,500	10,227	(37,273)	12,176
Somerset Division	500,000	500,000	-	(500,000)	-
Antelope Hills Division	500	500	-	(500)	98
Total Miscellaneous	<u>548,000</u>	<u>548,000</u>	<u>10,227</u>	<u>(537,773)</u>	<u>12,274</u>
Total Revenues	<u>1,631,080</u>	<u>1,631,080</u>	<u>1,139,467</u>	<u>(491,613)</u>	<u>1,101,362</u>
Operating Expenses:					
Operations:					
Dos Rios Division	349,927	277,447	619,233	(341,786)	609,818
Somerset Division	20,101	20,101	16,674	3,427	17,762
Antelope Hills Division	65,040	65,040	79,655	(14,615)	58,316
North Gunnison Division	416,726	344,246	409,343	(65,097)	473,416
Tomichi Division	17,607	17,607	12,275	5,332	11,872
Total Operations	<u>869,401</u>	<u>724,441</u>	<u>1,137,180</u>	<u>(412,739)</u>	<u>1,171,184</u>
Capital Outlay:					
Dos Rios Division	100,000	110,000	-	110,000	-
North Gunnison Division	30,000	30,000	-	30,000	-
Total Capital Outlay	<u>130,000</u>	<u>140,000</u>	<u>-</u>	<u>140,000</u>	<u>-</u>
Total Operating Expenses	<u>999,401</u>	<u>864,441</u>	<u>1,137,180</u>	<u>(272,739)</u>	<u>1,171,184</u>
Non-operating Revenues (Expenses):					
Investment income (loss)	75	75	33,266	33,191	(39,676)
Interest expense	(65,000)	(65,000)	(59,552)	5,448	(58,636)
Bond principal payments	(20,000)	(20,000)	(38,114)	(18,114)	(36,545)
Total Non-operating Revenues (Expenses)	<u>(84,925)</u>	<u>(84,925)</u>	<u>(64,400)</u>	<u>20,525</u>	<u>(134,857)</u>
Income (Loss) before Transfers	546,754	681,714	(62,113)	(743,827)	(204,679)
Transfers (out)	(5,040)	(5,040)	(40,213)	(35,173)	(50,600)
Change in Net Position - Budget Basis	<u>541,714</u>	<u>676,674</u>	<u>(102,326)</u>	<u>(779,000)</u>	<u>(255,279)</u>
Reconciliation to GAAP Basis					
Bond principal payments			38,114		36,545
Depreciation expense			(204,137)		(204,872)
Change in Net Position - GAAP basis			<u>(268,349)</u>		<u>(423,606)</u>
Net Position - Beginning of Year			<u>2,342,556</u>		<u>2,766,162</u>
Net Position - End of Year			<u>2,074,207</u>		<u>2,342,556</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Enterprise Funds
Gunnison County Water Fund
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP) Basis and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023		2022	
	Original and Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Operating Revenues:				
User fees	405,600	403,591	(2,009)	379,389
Availability fees	7,000	6,023	(977)	6,237
Contributions	18,000	6,000	(12,000)	6,000
Other	30,030	15	(30,015)	21,071
Total Operating Revenues	<u>460,630</u>	<u>415,629</u>	<u>(45,001)</u>	<u>412,697</u>
Operating Expenses:				
Dos Rios Division:				
Operations and maintenance	138,783	160,402	(21,619)	155,963
Capital outlay	100,000	-	100,000	18,242
Antelope Hills Division:				
Operations and maintenance	29,182	16,440	12,742	35,224
Utilities Administration:				
Operations and maintenance	109,397	98,295	11,102	74,535
Total Operating Expenses	<u>377,362</u>	<u>275,137</u>	<u>102,225</u>	<u>283,964</u>
Operating Income (Loss)	<u>83,268</u>	<u>140,492</u>	<u>57,224</u>	<u>128,733</u>
Non-operating Revenues (Expenses):				
Investment income (loss)	-	23,903	23,903	(23,092)
Grant revenue	-	-	-	3,715
Transfers in	3,920	35,173	31,253	33,950
Transfers (out)	-	-	-	(15,250)
Interest expense	(21,500)	(20,576)	924	(21,385)
Bond principal payments	(29,480)	(27,162)	2,318	(22,055)
Total Non-operating Revenues (Expenses)	<u>(47,060)</u>	<u>11,338</u>	<u>58,398</u>	<u>(44,117)</u>
Change in Net Position - Budget Basis	<u>36,208</u>	151,830	<u>115,622</u>	84,616
Reconciliation to GAAP Basis				
Bond principal payments		27,162		22,055
Capitalized assets		-		18,242
Depreciation expense		(131,810)		(130,290)
Change in Net Position - GAAP basis		47,182		(5,377)
Net Position - Beginning of Year		<u>1,972,588</u>		<u>1,977,965</u>
Net Position - End of Year		<u>2,019,770</u>		<u>1,972,588</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Enterprise Funds
Landfill Operations Fund
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>		<u>Final Budget Variance Positive (Negative)</u>	<u>2022</u>
	<u>Original and Final Budget</u>	<u>Actual</u>		<u>Actual</u>
Operating Revenues:				
Landfill:				
Disposal fees	1,021,500	1,636,530	615,030	2,412,142
Other	42,000	43,963	1,963	60,673
Total Landfill Revenues	<u>1,063,500</u>	<u>1,680,493</u>	<u>616,993</u>	<u>2,472,815</u>
Recycling:				
Recycled material sales	100,000	100,181	181	152,322
Total Recycling Revenues	<u>100,000</u>	<u>100,181</u>	<u>181</u>	<u>152,322</u>
Total Operating Revenues	<u>1,163,500</u>	<u>1,780,674</u>	<u>617,174</u>	<u>2,625,137</u>
Operating Expenses:				
Landfill:				
Operations and maintenance	725,041	841,195	(116,154)	877,994
Closure and postclosure	5,487	-	5,487	-
Capital outlay	660,000	591,447	68,553	371,500
Total Landfill Expenses	<u>1,390,528</u>	<u>1,432,642</u>	<u>(42,114)</u>	<u>1,249,494</u>
Recycling:				
Operations	418,161	389,425	28,736	383,260
Total Recycling Expenses	<u>418,161</u>	<u>389,425</u>	<u>28,736</u>	<u>383,260</u>
Total Operating Expenses	<u>1,808,689</u>	<u>1,822,067</u>	<u>(13,378)</u>	<u>1,632,754</u>
Operating Income (Loss)	<u>(645,189)</u>	<u>(41,393)</u>	<u>603,796</u>	<u>992,383</u>
Non-operating Revenues (Expenses):				
Grant revenue	-	70,683	70,683	33,721
Transfers in	-	-	-	175,000
Transfers (out)	-	-	-	(73,110)
Investment revenue	-	74,188	74,188	(53,209)
Interest expense	-	(7,293)	(7,293)	(13,671)
Bond principal payments	-	(86,708)	(86,708)	(234,533)
Total Non-operating Revenues (Expenses)	<u>-</u>	<u>50,870</u>	<u>50,870</u>	<u>(165,802)</u>
Change in Net Position - Budget Basis	<u>(645,189)</u>	<u>9,477</u>	<u>654,666</u>	<u>826,581</u>
Reconciliation to GAAP Basis				
Bond principal payments		86,708		234,533
Capitalized assets		591,447		371,500
Depreciation expense		(158,909)		(110,797)
Change in Net Position - GAAP basis		<u>528,723</u>		<u>1,321,817</u>
Net Position - Beginning of Year		<u>2,763,532</u>		<u>1,441,715</u>
Net Position - End of Year		<u><u>3,292,255</u></u>		<u><u>2,763,532</u></u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Enterprise Funds
Gunnison County Housing Authority - Assisted Living
Schedule of Revenues, Expenditures and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023		2022	
	Original and Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Operating Expenditures:				
Total Operating Expenditures	-	-	-	-
Change in Net Position - Budget Basis	-	-	-	-
Reconciliation to GAAP Basis				
Depreciation and amortization expense		(38,063)		(38,063)
Change in Net Position - GAAP basis		(38,063)		(38,063)
Net Position - Beginning of Year		1,234,770		1,272,833
Net Position - End of Year		1,196,707		1,234,770

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Enterprise Funds
Gunnison County Housing Authority - Mountain View
Schedule of Revenues, expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	2023		Final Budget Variance Positive (Negative)	2022
	Original and Final Budget	Actual		Actual
Operating Revenues:				
Mountain View Apartments:				
Tenant payments	104,000	138,302	34,302	153,558
Assistance payment	138,000	124,614	(13,386)	111,580
Vacancies	(9,600)	(21,851)	(12,251)	(14,052)
Other revenue	-	-	-	955
Total Operating Revenues	232,400	241,065	8,665	252,041
Operating Expenses:				
Mountain View Apartments:				
Operations	176,198	163,439	12,759	146,943
Principal on debt	20,398	22,100	(1,702)	17,656
Total Operating Expenses	196,596	185,539	11,057	164,599
Operating Income (Loss)	35,804	55,526	19,722	87,442
Non-operating Revenues (Expenses):				
Transfers in	-	-	-	36,000
Investment revenue	-	3,556	3,556	(705)
Interest expense	(16,584)	(21,192)	(4,608)	(20,169)
Total Non-operating Revenues (Expenses)	(16,584)	(17,636)	(1,052)	15,126
Change in Net Position - Budget Basis	19,220	37,890	18,670	102,568
Reconciliation to GAAP Basis				
Bond principal		22,100		17,656
Depreciation and amortization expense		(33,604)		(52,814)
Change in Net Position - GAAP basis		26,386		67,410
Net Position - Beginning of Year		(350,155)		(417,565)
Net Position - End of Year		(323,769)		(350,155)

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Internal Service Funds
Combining Statement of Net Position
For the Year Ended December 31, 2023

	<u>Internal Service Fund I</u>	<u>Internal Service Fund II</u>	<u>Internal Service Fund III</u>	<u>Total</u>
Current Assets:				
Cash	1,042,477	313,860	2,688,646	4,044,983
Accounts receivable, net of allowance for uncollectible accounts, where applicable	-	1,214	801	2,015
Prepaid expenses	-	167	-	167
Inventory, at cost	510,217	4,094	-	514,311
Total Current Assets	<u>1,552,694</u>	<u>319,335</u>	<u>2,689,447</u>	<u>4,561,476</u>
Non-current Assets:				
Land, property and equipment	20,862,074	2,153,184	-	23,015,258
Less: Accumulated depreciation	(11,707,976)	(1,831,534)	-	(13,539,510)
Total Non-current Assets	<u>9,154,098</u>	<u>321,650</u>	<u>-</u>	<u>9,475,748</u>
Total Assets	<u>10,706,792</u>	<u>640,985</u>	<u>2,689,447</u>	<u>14,037,224</u>
Liabilities:				
Current Liabilities:				
Accounts payable	726,628	137,985	-	864,613
Accrued liabilities	24,905	-	196,085	220,990
Due to other funds	28,929	-	-	28,929
Accrued compensated absences, due within one year	22,362	4,862	-	27,224
Total Current Liabilities	<u>802,824</u>	<u>142,847</u>	<u>196,085</u>	<u>1,141,756</u>
Non-current Liabilities:				
Accrued compensated absences	33,543	7,294	-	40,837
Total Non-current Liabilities	<u>33,543</u>	<u>7,294</u>	<u>-</u>	<u>40,837</u>
Total Liabilities	<u>836,367</u>	<u>150,141</u>	<u>196,085</u>	<u>1,182,593</u>
Net Position:				
Net investment in capital assets	9,154,098	321,650	-	9,475,748
Unrestricted	716,327	169,194	2,493,362	3,378,883
Total Net Position	<u>9,870,425</u>	<u>490,844</u>	<u>2,493,362</u>	<u>12,854,631</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2023

	Internal Service Fund I	Internal Service Fund II	Internal Service Fund III	Total
Operating Revenues:				
Rent, net	2,238,946	-	-	2,238,946
Charges and fees	14,840	731,148	392,222	1,138,210
Other	110,759	1,180	2,559,510	2,671,449
Total Operating Revenues	<u>2,364,545</u>	<u>732,328</u>	<u>2,951,732</u>	<u>6,048,605</u>
Operating Expenses:				
Operations and maintenance	2,048,369	682,785	2,807,404	5,538,558
Administration	103,284	275,691	-	378,975
Depreciation and amortization	718,329	20,804	-	739,133
Total Operating Expenses	<u>2,869,982</u>	<u>979,280</u>	<u>2,807,404</u>	<u>6,656,666</u>
Operating Income (Loss)	<u>(505,437)</u>	<u>(246,952)</u>	<u>144,328</u>	<u>(608,061)</u>
Non-operating Revenues (Expenses):				
Gain (loss) on disposal of capital assets	123,753	-	-	123,753
Investment revenue	28,968	13,720	58,588	101,276
Interest expense	(53,049)	-	-	(53,049)
Total Non-operating Revenues (Expenses)	<u>99,672</u>	<u>13,720</u>	<u>58,588</u>	<u>171,980</u>
Income (Loss) Before Transfers	<u>(405,765)</u>	<u>(233,232)</u>	<u>202,916</u>	<u>(436,081)</u>
Transfers In	-	22,000	-	22,000
Transfers (Out)	<u>-</u>	<u>(85,660)</u>	<u>(58,660)</u>	<u>(144,320)</u>
Change in Net Position	(405,765)	(296,892)	144,256	(558,401)
Total Net Position - Beginning of Year	<u>10,276,190</u>	<u>787,736</u>	<u>2,349,106</u>	<u>13,413,032</u>
Total Net Position - End of Year	<u>9,870,425</u>	<u>490,844</u>	<u>2,493,362</u>	<u>12,854,631</u>

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUNDS COMBINING FINANCIAL STATEMENTS

Custodial funds are used to account for short-term custodial collections of resources on behalf of another individual, entity, or government.

Public Trustee – Accounts for monies collected by the Gunnison County Public Trustee for foreclosure proceedings.

County Treasurer – Accounts for monies collected (principally tax collections) by the Gunnison County Treasurer for various local government entities within the County.



Gunnison County, Colorado
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2023

	Internal Service Fund I	Internal Service Fund II	Internal Service Fund III	Total
Cash Flows from Operating Activities:				
Cash received from interfund services provided	2,349,705	1,360	2,567,982	4,919,047
Cash received from other sources	14,840	731,148	392,222	1,138,210
Cash payments to vendors for goods and services	(705,380)	(400,419)	(2,522,728)	(3,628,527)
Cash payments to employees for services	(769,075)	(431,170)	(14,850)	(1,215,095)
Net Cash Provided (Used) by Operating Activities	<u>890,090</u>	<u>(99,081)</u>	<u>422,626</u>	<u>1,213,635</u>
Cash Flows from Non-capital Financing Activities:				
Transfers (to) other funds	-	(63,660)	(58,660)	(122,320)
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>(63,660)</u>	<u>(58,660)</u>	<u>(122,320)</u>
Cash Flows from Capital and Related Financing Activities:				
Interest paid on debt	(53,049)	-	-	(53,049)
Purchase of capital assets	(2,150,467)	(318,197)	-	(2,468,664)
Cash from sale of assets	125,551	-	-	125,551
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(2,077,965)</u>	<u>(318,197)</u>	<u>-</u>	<u>(2,396,162)</u>
Cash Flows from Investing Activities:				
Cash from investment income	28,968	13,720	58,589	101,277
Net Cash Provided (Used) by Investing Activities	<u>28,968</u>	<u>13,720</u>	<u>58,589</u>	<u>101,277</u>
Net Increase (Decrease) in Cash	(1,158,907)	(467,218)	422,555	(1,203,570)
Cash - Beginning of Year	2,201,384	781,078	2,266,091	5,248,553
Cash - End of Year	<u>1,042,477</u>	<u>313,860</u>	<u>2,688,646</u>	<u>4,044,983</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	(505,437)	(246,952)	144,328	(608,061)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and amortization	718,329	20,804	-	739,133
Changes in Assets and Liabilities:				
(Increase) decrease in accounts receivable	-	180	8,472	8,652
(Increase) decrease in prepaid expenses	-	20,180	254,934	275,114
(Increase) decrease in inventory	69,638	-	-	69,638
Increase (decrease) in accounts payable	613,869	124,826	(423)	738,272
Increase (decrease) in accrued liabilities	4,518	-	15,315	19,833
Increase (decrease) in compensated absences	(10,827)	(18,119)	-	(28,946)
Net Cash Provided (Used) by Operating Activities	<u>890,090</u>	<u>(99,081)</u>	<u>422,626</u>	<u>1,213,635</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Internal Service Funds
Internal Service Fund I - Fleet Management
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>		Final Budget Variance Positive (Negative)	<u>2022</u>
	Original and Final Budget	Actual		Actual
Operating Revenues:				
Equipment rent	2,193,000	2,238,946	45,946	2,080,464
Material and gravel sales	185,500	110,759	(74,741)	127,275
Other revenues	1,005,500	14,840	(990,660)	10,300
Total Operating Revenues	<u>3,384,000</u>	<u>2,364,545</u>	<u>(1,019,455)</u>	<u>2,218,039</u>
Operating Expenses:				
Gravel pit maintenance	29,061	19,418	9,643	12,055
Fleet maintenance	3,610,039	4,119,191	(509,152)	2,249,314
Materials	293,000	163,511	129,489	161,066
Total Operating Expenses	<u>3,932,100</u>	<u>4,302,120</u>	<u>(370,020)</u>	<u>2,422,435</u>
Operating Income (Loss)	<u>(548,100)</u>	<u>(1,937,575)</u>	<u>(1,389,475)</u>	<u>(204,396)</u>
Non-operating Revenues (Expenses):				
Sale of capital assets	123,000	125,550	2,550	119,693
Investment income	-	28,968	28,968	(48,586)
Transfers in	-	-	-	131,220
Transfers (out)	-	-	-	(93,940)
Interest expense	(15,000)	(53,049)	(38,049)	(13,851)
Total Non-operating Revenues (Expenses)	<u>108,000</u>	<u>101,469</u>	<u>(6,531)</u>	<u>94,536</u>
Change in Net Position - Budget Basis	<u>(440,100)</u>	<u>(1,836,106)</u>	<u>(1,396,006)</u>	<u>(109,860)</u>
Reconciliation to GAAP Basis				
Net book value of capital asset dispositions		(1,797)		(72,971)
Bond principal payments		-		142,125
Depreciation expense		(718,329)		(672,608)
Capitalized assets		2,150,467		490,328
Change in Net Position - GAAP basis		<u>(405,765)</u>		<u>(222,986)</u>
Net Position - Beginning of Year		<u>10,276,190</u>		<u>10,499,176</u>
Net Position - End of Year		<u>9,870,425</u>		<u>10,276,190</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Internal Service Funds
Internal Service Fund II - Information Technology
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			<u>Final Budget</u>	<u>2022</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		<u>Positive</u>	
				<u>(Negative)</u>	
Operating Revenues:					
Data processing	372,764	372,764	389,000	16,236	359,120
Mapping	175,430	175,430	175,461	31	179,673
Telephone system	75,336	75,336	77,265	1,929	69,460
Photocopy and postage	62,000	62,000	51,243	(10,757)	50,007
Other	-	-	39,359	39,359	749
Total Operating Revenues	<u>685,530</u>	<u>685,530</u>	<u>732,328</u>	<u>46,798</u>	<u>659,009</u>
Operating Expenses					
GIS Mapping:					
Operations	267,899	199,208	112,540	86,668	150,883
Telephone System:					
Operations	42,720	42,720	52,112	(9,392)	47,257
Photocopy and Postage:					
Operations	86,530	86,530	80,716	5,814	74,641
Help Desk:					
Operations	142,015	142,015	268,236	(126,221)	154,196
Capital outlay	-	-	-	-	15,148
IT Infrastructure:					
Operations	481,210	748,685	737,086	11,599	210,589
Systems Development:					
Operations	59,520	59,520	8,741	50,779	43,751
IT Training:					
Operations	16,820	16,820	17,242	(422)	18,462
Total Operating Expenses	<u>1,096,714</u>	<u>1,295,498</u>	<u>1,276,673</u>	<u>18,825</u>	<u>714,927</u>
Operating Income (Loss)	<u>(411,184)</u>	<u>(609,968)</u>	<u>(544,345)</u>	<u>65,623</u>	<u>(55,918)</u>
Non-operating Revenues (Expenses):					
Transfers in	22,000	22,000	22,000	-	22,000
Transfers (out)	(85,660)	(85,660)	(85,660)	-	(85,660)
Investment revenue	-	-	13,720	13,720	(21,357)
Total Non-operating Revenues (Expenses)	<u>(63,660)</u>	<u>(63,660)</u>	<u>(49,940)</u>	<u>13,720</u>	<u>(85,017)</u>
Change in Net Position - Budget Basis	<u>(474,844)</u>	<u>(673,628)</u>	<u>(594,285)</u>	<u>79,343</u>	<u>(140,935)</u>
Reconciliation to GAAP Basis					
Depreciation expense			(20,804)		(12,098)
Capitalized assets			318,197		14,862
Change in Net Position - GAAP basis			<u>(296,892)</u>		<u>(138,171)</u>
Net Position - Beginning of Year			<u>787,736</u>		<u>925,907</u>
Net Position - End of Year			<u>490,844</u>		<u>787,736</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Internal Service Funds
Internal Service Fund III Health Insurance
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Year Ended December 31, 2022)

	<u>2023</u>			<u>Final Budget</u>	<u>2022</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Positive</u>	<u>Actual</u>
				<u>(Negative)</u>	
Operating Revenues:					
Premium contributions	2,759,000	2,759,000	2,928,678	169,678	2,717,463
Miscellaneous	10,000	10,000	23,054	13,054	36,271
Total Operating Revenues	<u>2,769,000</u>	<u>2,769,000</u>	<u>2,951,732</u>	<u>182,732</u>	<u>2,753,734</u>
Operating Expenditures:					
Operations	2,400,000	2,723,734	2,807,404	(83,670)	2,215,496
Total Operating Expenditures	<u>2,400,000</u>	<u>2,723,734</u>	<u>2,807,404</u>	<u>(83,670)</u>	<u>2,215,496</u>
Operating Income (Loss)	<u>369,000</u>	<u>45,266</u>	<u>144,328</u>	<u>99,062</u>	<u>538,238</u>
Non-operating Revenues (Expenses):					
Transfers (out)	-	(58,660)	(58,660)	-	(58,660)
Investment revenue	-	-	58,588	58,588	(46,626)
Total Non-operating Revenues (Expenses)	<u>-</u>	<u>(58,660)</u>	<u>(72)</u>	<u>58,588</u>	<u>(105,286)</u>
Change in Net Position - Budget Basis	<u>369,000</u>	<u>(13,394)</u>	<u>144,256</u>	<u>157,650</u>	<u>432,952</u>
Net Position - Beginning of Year			<u>2,349,106</u>		<u>1,916,154</u>
Net Position - End of Year			<u>2,493,362</u>		<u>2,349,106</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Combining Statement of Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	<u>Public Trustee</u>	<u>County Treasurer</u>	<u>Total Custodial Funds</u>
Assets			
Cash and investments	-	6,422,302	6,422,302
Taxes receivable for other governments	-	57,683,145	57,683,145
Total Assets	<u>-</u>	<u>64,105,447</u>	<u>64,105,447</u>
Liabilities			
Accounts payable and other liabilities	532	-	532
Due to other governments	9,426	5,761,302	5,770,728
Total Liabilities	<u>9,958</u>	<u>5,761,302</u>	<u>5,771,260</u>
Deferred Inflows of Resources			
Property tax revenue	-	57,683,145	57,683,145
Total Deferred Inflows of Resources	<u>-</u>	<u>57,683,145</u>	<u>57,683,145</u>
Net Position			
Restricted for:			
Individuals, organizations, and other governments	(9,958)	661,000	651,042
Total Net Position	<u>(9,958)</u>	<u>661,000</u>	<u>651,042</u>

The accompanying notes are an integral part of these financial statements.

Gunnison County, Colorado
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	<u>Public Trustee</u>	<u>County Treasurer</u>	<u>Total Custodial Funds</u>
Additions			
Taxes collected for other governments	-	48,127,999	48,127,999
Public trustee activity	714,408	-	714,408
Funds held for others	-	704,155	704,155
Miscellaneous	-	22,347,578	22,347,578
Total Additions	<u>714,408</u>	<u>71,179,732</u>	<u>71,894,140</u>
Deductions			
Taxes disbursed	-	55,438,192	55,438,192
Public trustee disbursements	679,106	-	679,106
Miscellaneous	82,153	15,788,150	15,870,303
Total Deductions	<u>761,259</u>	<u>71,226,342</u>	<u>71,987,601</u>
Net Increase (Decrease) in Fiduciary Net Position	(46,851)	(46,610)	(93,461)
Net Position - Beginning of the Year	<u>36,893</u>	<u>707,610</u>	<u>744,503</u>
Net Position - End of the Year	<u>(9,958)</u>	<u>661,000</u>	<u>651,042</u>

The accompanying notes are an integral part of these financial statements.

PASSENGER FACILITY CHARGES COLLECTED AND EXPENDED

&

LOCAL HIGHWAY FINANCE REPORT



Gunnison County, Colorado
Schedule of Passenger Facility Charges Collected and Expended
For the Year Ended December 31, 2023

<u>Program Title</u>	<u>Amounts for Current Year</u>	<u>Unliquidated Balance</u>
Unliquidated PFC revenues, beginning of year		\$ 453,964
Revenues:		
Revenues collected from air carriers	127,350	
Interest Earned	-	
Total PFC Revenues	<u>127,350</u>	127,350
Project Expenditures:		
Construction	-	
Total PFC project expenditures	<u>-</u>	<u>-</u>
Unliquidated PFC revenues, end of year		<u>\$ 581,314</u>

LOCAL HIGHWAY FINANCE REPORT		STATE: COLORADO
		YEAR ENDING (mm/yy): 12/2023
This Information From The Records Of: Gunnison County	Prepared By:	Perry Solheim, CFO 970-641-2203

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

III. EXPENDITURES FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway expenditures:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	\$ 36,846.81
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	\$ 3,083,418.27
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	\$ -
2. General fund appropriations		b. Snow and ice removal	\$ 1,457,880.49
3. Other local imposts (from page 2)	\$ 314,512.89	c. Other	\$ -
4. Miscellaneous local receipts (from page 2)	\$ 494,583.21	d. Total (a. through c.)	\$ 1,457,880.49
5. Transfers from toll facilities		4. General administration & miscellaneous	\$ 1,047,707.32
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	\$ 5,625,852.89
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	\$ -	a. Interest	
7. Total (1 through 6)	\$ 809,096.10	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	\$ -
C. Receipts from State government (from page 2)	\$ 3,105,844.64	2. Notes:	
D. Receipts from Federal Government (from page 2)	\$ 1,851,564.74	a. Interest	
E. Total receipts (A.7 + B + C + D)	\$ 5,766,505.48	b. Redemption	
		c. Total (a. + b.)	\$ -
		3. Total (1.c + 2.c)	\$ -
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total expenditures (A.6 + B.3 + C + D)	\$ 5,625,852.89

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)	\$ -			\$ -
1. Bonds (Refunding Portion)	\$ -			\$ -
B. Notes (Total)	\$ -			\$ -

V. LOCAL ROAD AND STREET FUND BALANCE (RECEIPTS AND DISBURSEMENTS ONLY)

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	\$ 3,181,908.41	\$ 5,766,505.48	\$ 5,625,852.89	\$ 3,322,561.00	\$ -

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
COLORADO
 YEAR ENDING (mm/yy):
 12/2023

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	\$ 77,587.51
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees	\$ 49,090.28	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	\$ 1,951.30
4. Licenses		f. Charges for Services	\$ -
5. Specific Ownership &/or Other	\$ 265,422.61	g. Other Misc. Receipts	\$ 14,243.14
6. Total (1. through 5.)	\$ 314,512.89	h. Other	\$ 400,801.26
c. Total (a. + b.)	\$ 314,512.89	i. Total (a. through h.)	\$ 494,583.21
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes (from Item I.C.5.)	\$ 3,055,841.09	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	\$ 1,585,145.00
a. State bond proceeds		b. FEMA	
b. Project Match	\$ 50,003.55	c. HUD	
c. Motor Vehicle Registrations		d. Federal Transit Administration	
d. DOLA Grant		e. U.S. Corps of Engineers	
e. Other		f. Other Federal ARPA	\$ 266,419.74
f. Total (a. through e.)	\$ 50,003.55	g. Total (a. through f.)	\$ 1,851,564.74
4. Total (1. + 2. + 3.f)	\$ 3,105,844.64	3. Total (1. + 2.g)	\$ 1,851,564.74
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs	\$ -	\$ -	\$ -
b. Engineering Costs	\$ -	\$ -	\$ -
c. Construction:			
(1). New Facilities	\$ -	\$ 36,846.81	\$ 36,846.81
(2). Capacity Improvements	\$ -	\$ -	\$ -
(3). System Preservation	\$ -	\$ -	\$ -
(4). System Enhancement And Operation	\$ -	\$ -	\$ -
(5). Total Construction (1)+(2)+(3)+(4)	\$ -	\$ 36,846.81	\$ 36,846.81
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	\$ -	\$ 36,846.81	\$ 36,846.81
<i>(Carry forward to page 1)</i>			

Notes and Comments:

STATISTICAL SECTION

This part of Gunnison County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help readers understand how the information in the County's financial report relates to the services the government provides and the activities it performs.



**GUNNISON COUNTY, COLORADO
GOVERNMENT-WIDE NET POSITION
(Accrual Basis of Accounting)**

Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities										
Net Investment in Capital Assets	\$ 26,495,403	\$ 28,793,403	\$ 27,965,908	\$ 27,225,322	\$ 28,037,057	\$ 30,002,151	\$ 27,755,118	\$ 25,045,397	\$ 27,237,773	\$ 34,114,250
Restricted	7,147,176	7,035,176	6,865,176	8,237,658	7,184,227	9,156,295	10,242,165	7,657,883	5,960,532	7,804,945
Unrestricted	10,718,784	11,464,082	11,958,248	11,241,181	13,040,808	13,063,015	14,015,083	24,436,923	28,357,904	29,118,432
Total governmental activities net position	44,361,363	47,292,661	46,789,332	46,704,161	48,262,092	52,221,461	52,012,366	57,140,203	61,556,209	71,037,627
Business-type Activities										
Net Investment in Capital Assets	37,027,853	37,007,523	36,343,080	40,270,100	38,618,720	37,340,428	35,784,593	50,953,789	61,404,585	59,746,070
Restricted	1,292,668	863,440	173,909	191,207	223,293	240,896	1,634,872	2,974,629	2,646,043	3,031,846
Unrestricted	2,460,405	2,781,275	2,826,748	3,047,655	3,565,617	4,178,440	4,501,216	2,764,107	1,837,563	1,214,759
Total business-type activities net position	40,780,926	40,652,238	39,343,737	43,508,962	42,407,630	41,759,764	41,920,681	56,692,525	65,888,191	63,992,675
Primary Government										
Net Investment in Capital Assets	63,523,256	65,800,926	64,308,988	67,495,422	66,655,777	67,342,579	63,539,711	75,999,186	88,642,358	93,860,320
Restricted	8,439,844	7,898,616	7,039,085	8,428,865	7,407,520	9,397,191	11,877,037	10,632,512	8,606,575	10,836,791
Unrestricted	13,179,189	14,245,357	14,784,996	14,288,836	16,606,425	17,241,455	18,516,299	27,201,030	30,195,467	30,333,191
Total primary governmental net position	\$ 85,142,289	\$ 87,944,899	\$ 86,133,069	\$ 90,213,123	\$ 90,669,722	\$ 93,981,225	\$ 93,933,047	\$ 113,832,728	\$ 127,444,400	\$ 135,030,302

Source: Current and prior years' financial statements

GUNNISON COUNTY, COLORADO
GOVERNMENT-WIDE CHANGES IN NET POSITION
(Accrual Basis of Accounting)

Last Ten Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Expenses										
Governmental Activities:										
General Government	\$ 8,654,191	7,908,000	9,217,303	9,796,897	\$ 8,776,127	\$ 9,074,591	\$ 12,294,916	\$ 17,002,310	\$ 12,821,049	\$ 14,447,981
Judicial	280,846	522,684	452,542	333,952	358,321	379,279	425,685	428,313	454,075	502,593
Public Safety	3,240,368	3,286,772	3,438,455	3,633,707	3,629,491	3,886,014	5,472,529	4,657,418	4,967,167	5,752,252
Health and Welfare	5,070,202	5,382,088	5,601,170	5,812,735	7,185,943	6,559,012	7,884,139	8,445,115	8,588,949	11,183,767
Auxiliary Services	264,873	215,784	255,640	277,083	268,515	300,650	267,144	286,193	334,352	381,372
Culture and Recreation	591,386	902,490	487,404	338,245	795,252	612,710	961,312	(4,633,586)	5,971,053	1,188,742
Public Works	6,219,634	6,129,231	6,440,027	6,291,045	7,367,449	7,441,484	6,339,861	6,572,529	4,878,064	7,109,374
Interest on Long-term Debt	1,344,241	1,345,382	1,318,333	1,319,187	1,351,390	1,267,693	1,188,060	998,442	874,888	856,566
Total Governmental Activities Expenses	25,665,741	25,692,431	27,210,874	27,802,851	29,732,488	29,521,433	34,833,646	33,756,734	38,889,597	41,422,647
Business-type Activities:										
Airport	2,738,264	2,716,074	2,790,340	2,730,511	3,051,974	3,521,263	3,467,059	3,487,506	4,338,835	4,596,480
Sewer	589,475	563,080	553,392	618,047	754,234	808,377	816,632	860,988	1,434,693	1,400,869
Water	616,363	684,650	721,364	659,304	671,923	569,563	438,081	544,128	417,398	427,523
Landfill	870,648	1,224,485	2,096,995	1,046,274	972,869	997,906	957,003	1,125,533	1,385,720	1,396,822
Housing	282,343	268,237	273,271	288,374	296,948	272,148	277,007	299,285	257,990	256,298
Total Business-type Activities Expenses	5,097,093	5,456,526	6,435,362	5,342,510	5,747,948	6,169,257	5,955,782	6,317,440	7,834,636	8,077,992
Total primary governmental net position	\$ 30,762,834	\$ 31,148,957	\$ 33,646,236	\$ 33,145,361	\$ 35,480,436	\$ 35,690,690	\$ 40,789,428	\$ 40,074,174	\$ 46,724,233	\$ 49,500,639
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	\$ 1,589,356	\$ 2,028,734	\$ 1,942,768	\$ 2,069,156	\$ 2,427,987	\$ 2,563,937	\$ 3,388,149	\$ 3,453,105	\$ 5,342,036	\$ 4,935,547
Judicial	-	-	-	-	-	-	464,810	-	-	-
Public Safety	179,007	193,151	166,570	150,497	134,061	186,932	1,789,969	174,527	154,666	286,746
Health and Welfare	140,298	155,616	139,399	186,114	172,142	203,788	990,967	446,282	254,424	191,777
Auxiliary Services	32,445	38,084	45,404	51,504	50,494	49,705	35,131	35,694	56,324	76,455
Culture and Recreation	23,139	21,536	22,661	24,512	38,132	43,488	29,009	28,392	34,160	42,907
Public Works	292,275	317,394	330,456	351,061	308,579	372,465	4,698,173	321,386	170,184	213,774
Operating Grants and Contributions	9,681,561	9,400,605	9,963,410	9,562,850	10,196,555	10,935,746	1,792,000	13,209,918	15,578,252	20,759,552
Capital Grants and Contributions	764,569	4,069,889	1,372,460	5,283,815	1,362,532	1,176,996	6,490,219	397,645	31,476	31,476
Total Governmental Activities Program Revenues	12,702,650	16,225,009	13,983,128	17,679,509	14,690,482	15,533,057	19,678,427	18,066,949	21,621,522	26,538,234
Business-type Activities:										
Charges for Services	3,190,278	3,257,932	3,328,734	3,421,822	3,981,710	4,455,713	3,770,474	4,456,096	6,328,232	5,405,762
Operating Grants and Contributions	467	24,809	84,293	434,088	56,760	91,769	1,161,130	64,601	33,721	70,683
Capital Grants and Contributions	2,892	-	53,148	139,074	712,555	1,057,969	987,601	16,533,277	10,889,714	624,837
Total Business-Type Activities Program Revenues	3,193,637	3,282,741	3,466,175	3,994,984	4,751,025	5,605,451	5,919,205	21,053,974	17,251,667	6,101,282
Total Primary Government Program Revenues	\$ 15,896,287	\$ 19,507,750	\$ 17,449,303	\$ 21,674,493	\$ 19,441,507	\$ 21,138,508	\$ 25,597,632	\$ 39,120,923	\$ 38,873,189	\$ 32,639,516

(continued)

GUNNISON COUNTY, COLORADO
GOVERNMENT-WIDE CHANGES IN NET POSITION
(Accrual Basis of Accounting)

Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expense)/Revenue										
Governmental Activities	\$ (12,963,091)	\$ (9,467,422)	\$ (13,227,746)	\$ (10,123,342)	\$ (15,042,006)	\$ (13,988,376)	\$ (15,155,219)	\$ (15,689,785)	\$ (17,268,075)	\$ (14,884,413)
Business-type Activities	(1,903,456)	(2,173,785)	(2,969,187)	(1,347,526)	(996,923)	(563,806)	(36,577)	14,736,534	9,417,031	(1,976,710)
Total Primary Government	(14,866,547)	(11,641,207)	(16,196,933)	(11,470,868)	(16,038,929)	(14,552,182)	(15,191,796)	(953,251)	(7,851,044)	(16,861,123)
General Revenues										
Governmental Activities:										
Taxes										
Property Taxes	7,650,021	8,131,930	8,595,658	9,084,312	9,391,518	9,468,860	10,089,827	10,746,587	11,040,661	12,319,552
Specific Ownership Tax	482,148	519,647	537,151	669,922	699,734	775,557	701,940	807,166	760,857	758,353
Sales Taxes	1,966,721	2,129,805	2,285,380	2,397,243	2,686,347	3,013,608	3,436,992	4,197,197	4,952,072	5,231,329
Marketing and promotion taxes	1,376,213	1,490,055	1,723,475	1,894,302	2,115,150	2,167,092	2,403,889	3,463,800	3,639,951	3,588,262
Other Taxes	31,943	38,623	44,928	36,580	38,121	34,962	34,257	23,734	24,717	81
Investment Income	42,485	110,194	137,170	154,875	228,589	595,767	459,967	(45,955)	(768,290)	1,912,295
Unrestricted Grants and contributions	1,545,746	1,865,189	998,638	1,241,063	1,226,690	1,647,288	-	1,242,770	2,016,173	431,479
Transfers	368,532	(1,985,571)	(1,586,707)	(5,440,126)	213,788	244,611	(267,206)	179,344	(50,370)	60,660
Gain (Loss) on Sale of Capital Assets	(563,538)	(254,186)	(11,276)	-	-	-	240,915	52,756	68,298	200,011
Total Governmental Activities	12,900,271	12,045,686	12,724,417	10,038,171	16,599,937	17,947,745	17,100,581	20,667,399	21,684,069	24,502,022
Business-type Activities:										
Investment Income	18,893	29,821	34,203	30,838	63,677	160,548	125,291	(20,349)	(271,724)	141,839
Miscellaneous	28,732	29,705	39,776	41,787	45,702	-	-	-	-	-
Transfers	(368,532)	1,985,571	1,586,707	5,440,126	(213,788)	(244,611)	267,206	(179,344)	50,370	(60,660)
Gain (Loss) on Sale of Capital Assets	(2,215)	-	-	-	-	-	-	40,000	-	-
Total business-type Activities	(323,122)	2,045,097	1,660,686	5,512,751	(104,409)	(84,063)	392,497	(159,693)	(221,354)	81,179
Total Primary Government	12,577,149	14,090,783	14,385,103	15,550,922	16,495,528	17,863,682	17,493,078	20,507,706	21,462,715	24,583,201
Changes in Net Position										
Governmental Activities	(62,820)	2,578,264	(503,329)	(85,171)	1,557,931	3,959,369	1,945,362	4,977,614	4,415,994	9,617,609
Business-type Activities	(2,226,578)	(128,688)	(1,308,501)	4,165,225	(1,101,332)	(647,869)	355,920	14,576,841	9,195,677	(1,895,531)
Total Primary Government	\$ (2,289,398)	\$ 2,449,576	\$ (1,811,830)	\$ 4,080,054	\$ 456,599	\$ 3,311,500	\$ 2,301,282	\$ 19,554,455	\$ 13,611,671	\$ 7,722,078

Source: Current and prior year's financial statements

GUNNISON COUNTY, COLORADO
FUND BALANCES - GENERAL FUND AND REMAINING GOVERNMENTAL FUNDS
(Modified Accrual Basis of Accounting)

Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ 376,799	\$ 381,293	\$ 379,254	\$ 331,811	\$ 281,641	\$ 176,371	\$ 95,263
Restricted	1,316,000	829,000	659,000	701,000	773,000	876,000	1,051,000	998,000	998,000	998,000
Committed	3,911,706	918,301	845,325	922,911	286,876	153,482	133,289	438,973	430,339	441,367
Assigned	-	-	-	-	-	-	2,510,200	-	-	-
Unassigned	2,039,280	3,439,895	3,965,578	4,134,909	4,722,943	4,799,580	4,613,486	9,157,518	12,981,544	17,030,716
Total General Fund	7,266,986	5,187,196	5,469,903	6,135,619	6,164,112	6,208,316	8,639,786	10,876,132	14,586,254	18,565,346
All other Governmental Funds										
Nonspendable	24,282	27,067	40,515	42,984	1,267,666	1,887,568	41,752	1,778,839	1,703,602	1,555,445
Restricted	5,831,176	6,999,520	7,160,235	6,835,658	5,638,227	7,404,295	16,897,572	13,368,290	11,670,939	13,515,352
Committed	507,793	70,952	54,896	1,475,226	834,950	516,413	2,938,443	1,151,153	993,054	996,799
Assigned	2,093,760	2,560,521	2,379,920	983,738	2,371,297	3,538,141	-	904,751	1,282,699	447,012
Unassigned	(22,739)	(18,047)	(23,241)	-	(13,172)	-	-	-	-	(1,426)
Total All Other Governmental Funds	8,434,272	9,640,013	9,612,325	9,337,606	10,098,968	13,346,417	19,877,767	17,203,033	15,650,294	16,513,182
Total All Governmental Funds	\$ 15,701,258	\$ 14,827,209	\$ 15,082,228	\$ 15,473,225	\$ 16,263,080	\$ 19,554,733	\$ 28,517,553	\$ 28,079,165	\$ 30,236,548	\$ 35,078,528

Source: Current and prior year's financial statements

GUNNISON COUNTY, COLORADO
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
(Modified Accrual Basis of Accounting)

Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes	\$ 11,506,800	\$ 12,309,859	\$ 13,186,388	\$ 14,082,196	\$ 14,930,685	\$ 15,459,879	\$ 16,666,905	\$ 19,238,484	\$ 20,418,257	\$ 21,897,577
Licenses, Fees and Permits	311,132	458,082	553,368	559,904	747,981	772,995	659,121	1,175,549	1,717,240	1,333,952
Intergovernmental	11,696,235	14,795,554	11,970,726	15,704,473	12,377,250	13,583,723	14,668,659	14,190,410	17,973,289	22,317,525
Charges for Services	1,557,908	1,672,735	1,792,404	1,967,104	2,046,761	2,172,421	2,374,410	2,577,479	2,652,830	2,550,550
Fines and Forfeitures	13,807	26,533	12,100	23,436	17,294	24,663	-	34,870	13,102	7,247
Investment Earnings	37,805	101,241	129,491	144,925	223,669	590,594	459,967	(45,955)	(768,290)	1,912,295
Contributions and Donations	202,257	299,633	253,436	234,485	207,062	147,787	1,486,081	796,184	448,049	327,617
Miscellaneous	474,067	426,726	405,832	460,768	429,166	587,487	490,156	535,224	833,185	432,556
Total Revenues	25,800,011	30,090,363	28,303,745	33,177,291	30,979,868	33,339,549	36,805,299	38,502,245	43,287,662	50,779,319
Expenditures										
General Government	8,584,176	8,637,756	8,916,183	9,929,050	10,091,088	11,941,428	12,935,692	16,851,705	17,985,513	13,854,259
Judicial	11,358,579	4,669,512	452,542	334,890	358,321	379,279	425,685	428,313	454,075	502,593
Public Safety	2,923,506	2,954,649	3,085,632	3,346,703	3,418,319	3,569,980	5,122,245	4,533,532	4,638,564	5,638,121
Health and Welfare	5,151,656	5,325,792	5,481,018	5,710,136	7,120,823	6,473,067	7,857,626	8,332,348	9,740,608	16,727,346
Auxiliary Services	267,790	222,183	253,847	276,601	268,570	298,708	264,496	287,137	327,463	376,286
Culture and Recreation	526,620	1,169,423	444,199	314,380	854,468	567,846	1,428,583	910,607	764,948	1,390,201
Public Works	5,048,705	6,709,006	7,352,965	10,896,414	6,148,445	6,268,768	5,494,242	5,536,317	4,932,659	5,569,174
Debt Service	2,624,551	2,476,234	2,160,316	2,179,484	2,161,122	2,167,877	3,766,977	2,387,020	2,389,417	2,496,943
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Expenditures	36,485,583	32,164,555	28,146,702	32,987,658	30,421,156	31,666,953	37,295,546	39,266,979	41,233,247	46,554,923
Excess of Revenues Over (Under)	(10,685,572)	(2,074,192)	157,043	189,633	558,712	1,672,596	(490,247)	(764,734)	2,054,415	4,224,396
Other Financing Sources (Uses)										
Proceeds for Debt Issuance	-	-	-	-	-	1,320,689	27,864,311	-	-	-
Premium on Refunding Debt	-	-	-	-	-	-	3,332,609	-	-	-
Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-
Payment to Refunded COP to E	-	-	-	-	-	-	(22,115,000)	-	-	-
Other Charges - Debt Service	-	-	-	-	-	-	-	-	-	-
Sale of Inventory/Assets Held For Sale	-	-	-	-	-	-	240,915	-	-	-
Sale of Capital Assets	2,693	420,100	-	-	-	-	-	52,756	68,298	200,011
Capital contribution	-	-	-	-	-	-	-	-	-	-
Subscription Proceeds	-	-	-	-	-	-	-	-	-	370,784
Transfers in	4,301,296	7,775,267	3,155,691	4,216,663	5,040,837	4,659,147	2,422,688	3,733,105	2,864,398	3,854,245
Transfers out	(3,513,879)	(7,348,258)	(3,057,715)	(4,015,299)	(4,809,694)	(4,360,779)	(2,611,422)	(3,459,515)	(2,829,728)	(3,671,265)
Total Other Financing Sources (us)	790,110	847,109	97,976	201,364	231,143	1,619,057	9,134,101	326,346	102,968	753,775
Net Change in Fund Balances	\$ (9,895,462)	\$ (1,227,083)	\$ 255,019	\$ 390,997	\$ 789,855	\$ 3,291,653	\$ 8,643,854	\$ (438,388)	\$ 2,157,383	\$ 4,978,171

Source: Current and prior year's financial statements

**GUNNISON COUNTY, COLORADO
ASSESSED AND ACTUAL VALUE OF PROPERTY**

Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Exemptions of Real Property		Total		Ratio of Total Assessed Value to Total Actual Value	Direct Mill Levy Rate
	Assessed Value ⁽¹⁾	Actual Value ⁽²⁾								
2014	485,032,090	3,944,526,230	63,761,700	219,866,540	374,653,920	1,304,935,018	923,447,710	5,469,327,788	16.88%	16.068
2015	549,423,270	4,668,413,360	61,339,420	211,513,580	379,563,930	1,326,660,880	990,326,620	6,206,587,820	15.96%	15.674
2016	539,847,180	4,691,148,050	53,282,670	183,733,450	380,828,970	1,330,962,202	973,958,820	6,205,843,702	15.69%	16.83
2017	555,549,010	5,161,162,610	41,191,380	142,038,460	386,246,520	1,350,440,862	982,986,910	6,653,641,932	14.77%	17.207
2018	561,185,770	5,266,984,240	41,947,660	144,645,940	387,917,690	1,357,044,613	991,051,120	6,768,674,793	14.64%	17.145
2019	672,717,100	6,391,902,650	46,755,400	161,224,840	418,952,490	1,470,495,021	1,138,424,990	8,023,622,511	14.19%	15.355
2020	675,489,530	6,484,163,740	48,947,110	168,781,520	423,228,550	1,487,274,788	1,147,665,190	8,140,220,048	14.10%	16.226
2021	774,448,190	7,677,897,540	50,499,020	174,134,430	447,432,050	1,576,222,970	1,272,379,260	9,428,254,940	13.50%	14.580
2022	776,979,010	7,870,480,200	52,082,360	179,594,345	448,814,140	1,586,501,692	1,277,875,510	9,636,576,237	13.26%	10.978
2023	1,096,909,070	12,248,431,420	57,606,450	206,487,410	557,363,290	2,056,445,940	1,711,878,810	14,511,364,770	11.80%	12.265

Note: State assessed included in Real Property.

**GUNNISON COUNTY, COLORADO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**

Last Ten Fiscal Years

Levy Year:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
County-wide levies										
County Government										
Human Services	0.524	0.512	0.520	0.534	0.531	0.475	0.503	0.452	0.501	0.379
Library	1.476	1.440	1.570	1.611	1.602	1.410	-	-	-	-
Health Care Center	1.169	1.140	1.243	1.276	1.269	1.136	1.202	1.082	1.199	0.908
General Fund	12.899	12.582	13.497	13.786	13.743	12.334	14.521	13.046	14.485	10.978
Total County	16.068	15.674	16.830	17.207	17.145	15.355	16.226	14.580	16.185	12.265
Other Direct & Overlapping County-wide										
Library District										
Gunnison County Library District	-	-	-	-	-	1.627	1.900	1.900	1.934	2.167
Cities and Towns										
Crested Butte, Town of	11.362	10.633	10.740	10.537	10.668	10.304	10.372	10.374	10.366	9.855
Gunnison, City of	3.868	3.868	3.868	3.868	3.868	3.868	3.868	3.868	3.868	3.868
Marble, Town of	6.505	6.505	6.506	6.505	6.505	6.505	6.505	6.505	6.505	6.505
Mt. Crested Butte, Town of	10.378	10.378	10.378	10.378	10.378	10.378	10.378	10.378	10.378	10.378
Pitkin, Town of	5.560	4.798	4.973	5.332	5.542	5.989	6.215	5.470	5.750	4.689
School Districts										
Delta County School District 50-J	27.542	27.386	27.765	28.263	28.277	27.596	27.647	28.172	29.113	29.616
Gunnison Watershed School District RE-1J	32.713	31.886	31.378	31.218	30.161	28.868	28.711	27.236	32.998	28.190
Montrose County School District RE-1J	23.763	23.670	26.244	25.994	26.010	25.495	25.412	26.055	26.997	27.405
Metropolitan Districts										
Crested Butte South Metro District	14.363	11.842	12.620	12.002	12.876	10.532	11.270	10.070	10.952	7.766
Gunnison Rising Metro District #1	-	-	-	-	-	-	-	-	-	-
Gunnison Rising Metro District #2	-	-	-	-	-	-	-	45.000	45.056	47.232
Gunnison Rising Metro District #3	-	-	-	-	-	-	-	45.000	49.432	49.432
Gunnison Rising Metro District #4	-	-	-	-	-	-	-	45.000	49.432	49.432
Reserve Metro District #1*	-	-	-	-	-	-	-	-	-	-
Reserve Metro District #2	56.471	50.000	10.000	10.000	10.000	10.000	10.000	10.078	10.041	11.117
Reserve Metro District #2 Bond2008GO	60.000	55.900	45.678	-	-	-	-	-	-	-
Reserve Metro District #2 Bond2016A	-	-	-	39.962	39.753	35.340	35.175	27.831	27.817	18.255
Reserve Metro District #2 Bond2016B	-	-	-	6.079	6.034	5.200	5.179	3.919	3.933	2.498
Reserve Metro District #2 Bond2016C	-	-	-	4.880	4.748	4.392	4.262	3.430	3.337	2.219
Skyland Metropolitan District	36.044	28.694	28.694	28.694	28.694	24.355	24.355	19.424	19.424	14.339
Recreation District										
Gunnison Metro Recreation District	0.598	0.557	0.578	0.578	1.000	1.000	1.000	1.000	1.000	1.000
Gunnison Metro Rec District Crested Butte Sub	-	-	-	-	-	-	-	-	2.000	2.000
Fire Protection Districts										
Arrowhead Fire Protection District	4.518	4.766	4.272	4.518	4.518	4.518	4.518	4.518	4.518	4.518
Carbondale Fire Protection District	8.203	9.516	9.483	9.306	12.567	12.862	12.796	12.607	12.851	11.564
Crested Butte Fire Protection District	4.814	4.514	4.646	8.036	8.139	7.631	7.687	11.415	11.445	10.645
Gunnison County Fire Protection District	4.504	4.524	4.516	4.514	4.508	4.514	4.505	4.505	4.505	4.514
Ragged Mountain Fire Protection District	2.460	3.350	3.350	3.350	3.350	3.350	3.350	3.350	2.950	2.395
Sanitation District										
East River Regional Sanitation District	4.274	2.608	2.608	2.608	2.608	1.991	1.846	1.846	1.846	1.083
Water & Sanitation District										
Mt. Crested Butte Water & Sanitation District	12.581	11.254	11.304	11.425	11.770	10.230	10.415	7.734	8.960	5.609
Water Conservancy Districts										
Bostwick Park Water District	0.982	0.967	0.989	0.989	0.985	0.895	0.893	0.936	0.984	0.858
Colorado River Water District	0.253	0.243	0.253	0.253	0.256	0.235	0.502	0.501	0.501	0.500
Crawford Water District	0.469	0.469	0.469	0.469	0.469	0.448	0.448	0.448	0.448	0.424
North Fork Water District	0.561	0.561	0.561	0.561	0.561	0.561	0.561	0.561	0.561	0.561
Upper Gunnison River Water District	1.951	1.951	1.951	1.951	1.951	1.951	1.951	1.951	1.951	1.951
Cemetery District										
Gunnison Cemetery District No. 1	0.766	0.750	0.766	0.766	0.767	0.766	0.766	0.765	0.765	0.765
Ambulance District										
North Fork Ambulance Health Service District	-	-	-	-	-	5.554	5.887	5.883	6.098	5.318

*No mill levy submitted to Colorado DOLA, they are a separate legal entity but do not have a tax levy

**GUNNISON COUNTY, COLORADO
PRINCIPAL PROPERTY TAX PAYERS**

Last Ten Fiscal Years

Taxpayer	Type of Business	2023 Assessed Valuation	Percent of Total Assessed Valuation	2022 Assessed Valuation	Percent of Total Assessed Valuation	2021 Assessed Valuation	Percent of Total Assessed Valuation	2020 Assessed Valuation	Percent of Total Assessed Valuation	2019 Assessed Valuation	Percent of Total Assessed Valuation
Mountain Coal Company, L.L.C.	Natural Resource Extraction	\$ 30,477,460	1.78%	\$ 22,873,780	1.79%	\$ 20,607,800	1.62%	\$ 24,932,240	2.17%	\$ 28,208,770	2.48%
SG Interests I Ltd.	Oil & Gas Extraction	13,155,580	0.77%	10,941,160	0.86%	6075610	0.48%	7,994,920	0.70%	10,440,970	0.92%
Gunnison Energy	Oil & Gas Extraction	7,939,320	0.46%								
9380 Real Estate LLC	Commercial Real Estate	7,931,600	0.46%	5,607,070	0.44%						
Public Service Company of Colorado (Xcel)	Utility	5,524,200	0.32%	5,458,000	0.43%	4,595,600	0.36%	4,720,800	0.41%	3,067,500	0.27%
Crested Butte, LLC	Recreation	4,594,160	0.27%	4,347,770	0.34%	8,632,360	0.68%	8,416,920	0.73%	7,177,980	0.63%
Mt. CB Real Estate LLC	Commercial Real Estate	4,515,040	0.26%	4,178,860	0.33%						
Spectrum Pacific West	Commercial Real Estate	3,767,690	0.22%	3,323,050	0.26%	2,915,030	0.23%	2,528,920	0.22%	2,528,920	0.22%
Elk Avenue Partners, LLC	Commercial Real Estate	3,767,690	0.22%	3,432,410	0.27%	3,287,280	0.26%	3,619,710	0.32%	3,757,230	0.33%
Total Assessed Valuation for 9 Largest Taxpayers		<u>81,672,740</u>	4.77%	<u>60,162,100</u>	4.71%	<u>46,113,680</u>	3.62%	<u>52,213,510</u>	4.55%	<u>55,181,370</u>	4.85%
Total Assessed Valuation for All Other Taxpayers		<u>1,630,206,070</u>	95.23%	<u>1,217,713,410</u>	95.29%	<u>1,226,265,580</u>	96.38%	<u>1,095,451,680</u>	95.45%	<u>1,083,243,620</u>	95.15%
Total Assessed Valuation for All Taxpayers		<u>\$ 1,711,878,810</u>	100.00%	<u>\$ 1,277,875,510</u>	100.00%	<u>\$ 1,272,379,260</u>	100.00%	<u>\$ 1,147,665,190</u>	100.00%	<u>\$ 1,138,424,990</u>	100.00%

(continued)

**GUNNISON COUNTY, COLORADO
PRINCIPAL PROPERTY TAX PAYERS**

Last Ten Fiscal Years

(continued)

Taxpayer	Type of Business	2018 Assessed Valuation	Percent of Total Assessed Valuation	2017 Assessed Valuation	Percent of Total Assessed Valuation	2014 Assessed Valuation	Percent of Total Assessed Valuation	2013 Assessed Valuation	Percent of Total Assessed Valuation	2014 Assessed Valuation	Percent of Total Assessed Valuation
Mountain Coal Company, L.L.C.	Natural Resource Extraction	\$ 28,878,690	3.08%	\$ 29,419,360	2.99%	62,097,050	2.17%	65,530,880	2.28%	\$ 59,227,790	6.41%
SG Interests I Ltd.	Oil & Gas Extraction	9,835,820	1.05%	9,478,570	0.96%	9,666,680	0.34%		0.00%	2,592,070	0.28%
9380 Real Estate LLC	Commercial Real Estate										
Public Service Company of Colorado (Xcel)	Utility	1,587,300	0.17%	0	0.00%	24,139,900	0.84%	22,426,600	0.78%	0	0.00%
Crested Butte, LLC	Recreation	3,707,260	0.40%	3,684,210	0.37%	18,056,060	0.63%		0.00%	4,108,600	0.44%
Mt. CB Real Estate LLC	Commercial Real Estate										
Elk Avenue Partners, LLC	Commercial Real Estate	3,398,810	0.36%	3,055,600	0.31%		0.00%		0.00%	1,575,830	0.17%
Gunnison County Electric Association	#REF!	3,497,100	0.37%	3,717,800	0.38%		0.00%		0.00%	3,545,100	0.38%
Spectrum Pacific West	Commercial Real Estate	2,338,590	0.25%	2,248,010	0.23%	18,995,800	0.66%	18,111,200	0.63%	2,155,870	0.23%
	Total Assessed Valuation for 9 Largest Taxpayers	<u>53,243,570</u>	<u>5.68%</u>	<u>51,603,550</u>	<u>5.25%</u>	<u>132,955,490</u>	<u>4.65%</u>	<u>218,823,460</u>	<u>#DIV/0!</u>	<u>73,205,260</u>	<u>7.93%</u>
	Total Assessed Valuation for All Other Taxpayers	<u>937,807,550</u>	<u>94.32%</u>	<u>931,383,360</u>	<u>94.75%</u>	<u>2,728,056,560</u>	<u>95.35%</u>	<u>2,655,808,810</u>	<u>#DIV/0!</u>	<u>850,242,450</u>	<u>92.07%</u>
	Total Assessed Valuation for All Taxpayers	<u>\$ 991,051,120</u>	<u>100.00%</u>	<u>\$ 982,986,910</u>	<u>100.00%</u>	<u>\$ 2,861,012,050</u>	<u>100.00%</u>	<u>\$ 2,874,632,270</u>	<u>100.00%</u>	<u>\$ 923,447,710</u>	<u>100.00%</u>

Source:
County Assessors office

**GUNNISON COUNTY, COLORADO
PROPERTY TAX LEVIES AND COLLECTION**

Last Ten Fiscal Years

<u>Tax Year</u>	<u>Collection Year</u>	<u>Total Tax Levy Billed</u>	<u>Collected Within Fiscal Year of Levy</u>			<u>Total Collection to Date</u>	
			<u>Current Tax Collections</u>	<u>Percent of Levy Collected</u>	<u>Adjustments (Net Abatements)</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Tax Levy</u>
2012	2013	7,797,190	7,761,952	99.55%	(5,177)	7,788,409	99.82%
2013	2014	8,294,757	8,263,603	99.62%	(21,522)	8,269,277	99.43%
2014	2015	8,818,024	8,796,056	99.75%	(33,049)	8,778,994	99.18%
2015	2016	9,573,101	9,431,186	98.52%	(180,899)	9,380,615	96.10%
2016	2017	9,981,580	9,951,990	99.70%	(27,146)	9,952,242	99.43%
2017	2018	10,268,111	10,237,893	99.71%	(30,231)	10,233,838	99.37%
2018	2019	10,340,729	10,322,232	99.82%	(12,884)	10,324,054	99.71%
2019	2020	11,047,922	11,015,845	99.71%	(25,008)	11,011,670	99.45%
2020	2021	11,755,256	11,737,106	99.85%	(12,791)	11,738,695	99.75%
2021	2022	12,060,199	12,040,951	99.84%	(19,248)	12,037,531	99.65%
2022	2023	13,412,834	13,397,232	99.88%	16,953	13,392,666	99.98%

Source:
County Treasurer's Office & Financial Statements

**GUNNISON COUNTY, COLORADO
OUTSTANDING DEBT BY ACTIVITY TYPE**

Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business-Type Activities			Total Personal Income ⁽¹⁾ (000's)	Total Primary Government As a Percentage of Personal Income	Population ⁽²⁾	Total Outstanding Primary Gov't Debt Per Capita
	General Obligation Bonds	Certificates of Participation	Subscription Payable	Capital Leases Obligation ⁽³⁾	Revenue Bonds	Notes Payable	Total Primary Government				
2014		26,141,281		818,535	2,747,725	1,684,041	31,391,582	640,371	4.90%	15,503	2,025
2015		25,453,147		655,876	2,701,312	1,631,560	30,441,895	684,416	4.45%	15,503	1,964
2016		24,750,526		535,460	2,652,533	1,511,449	29,449,968	719,158	4.10%	15,651	1,882
2017		24,038,429		410,623	2,602,578	1,399,350	28,450,980	749,497	3.80%	15,889	1,791
2018		23,311,865		280,889	2,550,834	1,265,925	27,409,513	806,856	3.40%	16,215	1,690
2019		22,565,854		1,466,862	2,497,305	851,082	27,381,103	828,063	3.31%	16,537	1,656
2020		28,829,608		3,548,808	2,406,893	900,026	35,685,335	897,680	3.98%	17,480	2,041
2021		28,651,607		3,548,817	2,400,287	707,075	35,307,786	1,028,465	3.43%	17,593	2,007
2022		27,383,606		3,604,102	2,341,687	681,977	34,011,372	1,136,116	2.99%	17,320	1,964
2023		27,248,696	270,523	1,670,134	2,281,045	874,009	32,344,407	**	**	17,321	**

Note:

** 2023 information was not available at the time of publishing.

Source:

Current and prior year's financial statements

(1) U.S. Bureau of Labor Statistics

(2) US Census Bureau - American Community Survey

**GUNNISON COUNTY, COLORADO
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**

Last Ten Fiscal Years

Year	Population ⁽¹⁾	Assessed Value ⁽²⁾	Gross Bonded Debt	Debt Service Moneys Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2014	15,503	923,447,710				0.00%	
2015	15,651	990,326,620				0.00%	
2016	15,889	973,958,820				0.00%	
2017	16,215	982,986,910				0.00%	
2018	16,537	991,051,120				0.00%	
2019	16,802	1,138,424,990				0.00%	
2020	17,119	1,147,665,190				0.00%	
2021	17,593	1,272,379,260				0.00%	
2022	17,320	1,277,875,510				0.00%	
2023	17,321	1,711,878,810				0.00%	

Note:

The County hasn't had any General Obligation debt outstanding for many years. Currently the County structures debt as Certificates of Participation or other types of leases.

Source:

(1) US Census Bureau - American Community Survey

(2) Abstract of Assessment, County Assessor

**GUNNISON COUNTY, COLORADO
RATIO OF NET CERTIFICATES OF PARTICIPATION DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**

Last Ten Fiscal Years

Year	Population ⁽¹⁾	Assessed Value ⁽²⁾	Certificates of Participation	Debt Service Moneys Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2014	15,503	923,447,710	26,844,919	1,108,750	25,736,169	2.79%	1,660
2015	15,651	990,326,620	26,141,281	429,713	25,711,568	2.60%	1,643
2016	15,889	973,958,820	25,453,147	129,730	25,323,417	2.60%	1,594
2017	16,215	982,986,910	24,750,526	129,826	24,620,700	2.50%	1,518
2018	16,537	991,051,120	24,038,429	158,939	23,879,490	2.41%	1,444
2019	16,802	1,138,424,990	23,311,865	148,670	23,163,195	2.03%	1,379
2020	17,119	1,147,665,190	22,565,854	152,211	22,413,643	1.95%	1,309
2021	17,593	1,272,379,260	29,769,608	2,759	29,766,849	2.34%	1,692
2022	17,320	1,277,875,510	28,651,607	602,754	28,048,853	2.19%	1,619
2023	17,321	1,711,878,810	24,585,000	599,242	23,985,758	1.40%	1,385

Source:
(1) US Census Bureau - American Community Survey

**GUNNISON COUNTY, COLORADO
COMPUTATION OF OVERLAPPING AND DIRECT DEBT**

December 31, 2023

	Net General Obligation Debt Outstanding	Percentage Applicable to Gunnison County ⁽²⁾	Amount Applicable to Gunnison County
Overlapping Debt:			
School Districts			
Delta County School District 50J (@6/30/2023)	3,433,712	0.50%	17,169
Gunnison Watershed School District RE-1J (@6/30/2023)	45,297,500	100.00%	45,297,500
Montrose County RE-1J School District (@6/30/2023)	21,806,606	0.50%	109,033
Metropolitan Districts			
Reserve Metro District #2 Bond2016A	8,410,000	100.00%	8,410,000
Reserve Metro District #2 Bond2016B	1,325,000	100.00%	1,325,000
Reserve Metro District #2 Bond2016C	475,000	100.00%	475,000
Skyland Metropolitan District	1,830,000	100.00%	1,830,000
Fire Protection Districts			
Carbondale Fire Protection District	8,549,350	3.00%	256,481
Total Overlapping Debt	<u>91,127,168</u>		<u>57,720,182</u>
Direct Debt: ⁽¹⁾	27,248,696	100.00%	-
Total Direct & Overlapping Debt	<u>\$ 91,127,168</u>		<u>\$ 57,720,182</u>

Note:

(1) Certificates of Participation are considered direct debt of the County, but are not General Obligation debt and do not require voter approval.

(2) This percentage is estimated based on how much of the district lies within Gunnison County.

Source:

State of Colorado Department of Local Affairs (DOLA)

**GUNNISON COUNTY, COLORADO
LEGAL DEBT MARGIN**

Last Ten Fiscal Years

Year	Assessed Value ⁽¹⁾	Legal Debt Limit %	Legal Debt Limit	Net Debt Applicable To Limit	Legal Debt Margin	Ratio of Applicable Debt as % of Limit
2014	923,447,710	1.5%	13,851,716	-	13,851,716	0.00%
2015	990,326,620	1.5%	14,854,899	-	14,854,899	0.00%
2016	973,958,820	1.5%	14,609,382	-	14,609,382	0.00%
2017	982,986,910	1.5%	14,744,804	-	14,744,804	0.00%
2018	991,051,120	1.5%	14,865,767	-	14,865,767	0.00%
2019	1,138,424,990	1.5%	17,076,375	-	17,076,375	0.00%
2020	1,147,665,190	1.5%	17,214,978	-	17,214,978	0.00%
2021	1,272,379,260	1.5%	19,085,689	-	19,085,689	0.00%
2022	1,277,875,510	1.5%	19,168,133	-	19,168,133	0.00%
2023	1,711,878,810	1.5%	25,678,182	-	25,678,182	0.00%

Source:

(1) Abstract of Assessment, County Assessor

**GUNNISON COUNTY, COLORADO
DEMOGRAPHIC & ECONOMIC STATISTICS**

Last Ten Fiscal Years

Demographic	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Population ⁽¹⁾	15,503	15,651	15,889	16,215	16,537	16,802	17,119	17,593	17,320	17,321
Percent Change		1.0%	1.5%	2.1%	2.0%	1.6%	1.9%	2.8%	-1.6%	0.0%
Population Change		148	238	326	322	265	317	474	-273	1
Median Age ⁽¹⁾	34.2	34.3	34.4	34.5	34.5	34.5	34.8	34.8	36.4	**
School Enrollment ⁽²⁾	1,814	1,817	1,876	1,948	1,959	1,988	2,063	2,074	2,081	2,061
Percent Change		0.2%	3.2%	3.8%	0.6%	1.5%	3.8%	0.6%	0.3%	-1.0%
Labor Force ⁽³⁾	9,670	9,793	10,140	10,603	11,239	11,357	11,296	11,837	10,468	11,177
Percent Change		1.3%	3.5%	4.6%	6.0%	1.0%	-0.5%	4.8%	-11.6%	6.8%
Unemployment ⁽³⁾	389	278	222	200	258	231	709	435	441	449
Unemployment Rate ⁽³⁾										
Percentage	4.0%	2.8%	2.2%	1.9%	2.3%	2.0%	6.3%	3.7%	4.2%	4.0%
Per Capita Income ⁽⁴⁾	\$ 40,566	\$ 42,444	\$ 43,726	\$ 44,359	\$ 46,973	\$ 47,372	\$ 56,132	\$ 62,551	\$ 65,797	**
Percent Change		4.6%	3.0%	1.4%	5.9%	0.8%	18.5%	11.4%	5.2%	**
Median Household Income ⁽¹⁾	\$ 51,371	\$ 48,071	\$ 50,746	\$ 52,651	\$ 54,979	\$ 56,577	\$ 60,557	\$ 89,135	\$ 76,538	**
Percent Change		-6.4%	5.6%	3.8%	4.4%	2.9%	7.0%	47.2%	-14.1%	**
Vehicle Registration ⁽⁵⁾	22,653	23,508	24,030	24,759	25,270	25,983	25,145	25,426	28,627	28,030
Percent Change		3.77%	2.22%	3.03%	2.06%	2.82%	-3.23%	1.12%	12.59%	-2.09%
Retail Sales (000's) ^(b)	\$ 639,202	\$ 875,391	\$ 610,498	\$ 668,702	\$ 728,761	\$ 727,689	\$ 724,669	\$ 919,476	\$ 1,276,102	\$ 1,188,556
Percent Change		37.0%	-30.3%	9.5%	9.0%	-0.1%	-0.4%	26.9%	38.8%	-6.9%

Note:

** 202 information was not available at the time of publishing.

Source:

(1) US Census Bureau - American Community Survey

(2) Gunnison County School District Admin Offices

(3) U.S. Bureau of Labor Statistics

(4) Bureau of Economic Analysis - Regional Data

(5) Colorado Department of Revenue

**GUNNISON COUNTY, COLORADO
PRINCIPAL EMPLOYERS**

Current Year

<u>Employer</u> ⁽¹⁾	<u>Industry</u>	<u>Employee Size Range</u>	<u>Percentage of Total County Employment</u>
Arch Coal Inc (West Elk Mine)	Mining	250 - 499	2.2% - 4%
Crested Butte Mountain Resort	Resorts	250 - 499	2.2% - 4%
Gunnison County	Government	100 - 249	0.9% - 2%
Gunnison Middle School	Schools	100 - 249	0.9% - 2%
Gunnison National Forest	Government	100 - 249	0.9% - 2%
Gunnison Valley Health	Healthcare	100 - 249	0.9% - 2%
Three Rivers Resort/Outfitting	Guide Service	100 - 249	0.9% - 2%
Western Colorado University	Schools	100 - 249	0.9% - 2%
City of Gunnison	Government	50 - 99	0.4% - 1%
City Market	Retail	50 - 99	0.4% - 1%
Crested Butte Community School	Schools	50 - 99	0.4% - 1%
Dive	Restaurants	50 - 99	0.4% - 1%
Irwin Guides	Guide Service	50 - 99	0.4% - 1%
Rocky Mountain Biological Lab	Laboratories	50 - 99	0.4% - 1%
Secret Stash Pizza	Restaurants	50 - 99	0.4% - 1%
Tenderfoot Child & Fam Development Center	Child Care Service	50 - 99	0.4% - 1%
Walmart	Retail	50 - 99	0.4% - 1%
Total Employed in Gunnison County ⁽²⁾		11,177	

Note:

The State of Colorado is not legally permissible to report the exact number of employees by employer. Instead, they provide the number of employees of each within a range. With that in mind, Gunnison County is electing to present the names of the top principal employers and the number of employees of each within that range.

** 2022 information was not available at the time of publishing.*

Source:

(1) Colorado Department of Labor and Employment - LMI Gateway

**GUNNISON COUNTY, COLORADO
ACTUAL SALES TAX REVENUE BY INDUSTRY TYPE**

Last Ten Fiscal Years

Fiscal Year	Building Materials	Clothing Stores	Dept. Stores	Furniture/ Appliance	Grocery Stores	Lodging	Marijuana	Restaurants/ Bars/Liq.	Specialty Shop	Utilities	Vehicle Sales	All Others	Total Sales and Use Tax	Total Direct Tax Rate
2014	298,528	54,197	142,499	31,989	388,669	295,342	23,743	516,865	107,217	346,701	251,422	570,489	3,027,661	1.00%
2015	342,108	52,071	140,497	32,602	420,083	337,503	37,019	575,229	125,350	338,412	285,676	590,932	3,277,483	1.00%
2016	373,150	62,447	140,995	30,333	440,550	357,685	54,472	603,234	123,897	393,732	294,686	633,391	3,508,570	1.00%
2017	419,939	63,315	139,737	34,343	463,706	379,724	69,058	654,389	141,844	379,769	333,296	664,207	3,743,328	1.00%
2018	498,128	68,339	144,805	32,422	477,506	437,039	87,346	683,241	156,970	365,198	308,749	931,166	4,190,908	1.00%
2019	541,332	83,108	173,122	56,009	508,981	489,953	83,577	692,710	248,356	373,479	300,538	1,021,842	4,573,005	1.00%
2020	588,260	98,483	188,372	80,674	650,952	547,779	93,793	653,068	293,961	353,841	235,995	1,216,961	5,002,136	1.00%
2021	858,912	127,730	223,639	114,796	682,261	762,220	98,868	821,943	363,174	368,457	256,576	1,506,521	6,185,098	1.00%
2022	893,407	121,930	211,941	127,269	752,941	825,151	88,444	853,788	430,851	422,640	273,295	1,975,341	6,976,998	1.00%
2023	800,802	95,940	197,006	93,435	778,946	737,038	79,155	895,426	378,110	412,093	260,263	2,526,513	7,254,727	1.00%

Note:

Data compiled by process date January thru December, and therefore will not match audited financial statements sales tax numbers for the same time period

Source:

County Government Sales Tax Reports

**GUNNISON COUNTY, COLORADO
HOUSING STATISTICS**

Last Ten Fiscal Years

	Single Family (no duplexes, townhomes, accessory units, etc.)		All Housing Including Mobile Homes		All Housing Except Mobile Homes		All Housing Except Mobile Homes and Condos		New Residential Units Built	Residential Units Sold
	Median	Mean	Median	Mean	Median	Mean	Median	Mean		
2014	429,220	776,427	441,430	759,490	452,850	794,547	452,850	794,547	68	520
2015	335,265	506,449	349,010	502,988	349,525	506,974	349,010	508,488	97	610
2016	543,280	745,013	449,190	640,603	456,985	651,286	446,940	662,133	127	691
2017	504,850	718,927	446,030	678,118	470,990	685,404	504,850	706,826	162	738
2018	506,100	704,852	418,180	627,380	426,920	639,579	436,270	652,939	181	682
2019	646,210	901,564	481,370	756,977	499,570	765,262	499,570	765,262	136	545
2020	393,340	698,890	351,400	586,620	372,400	606,090	372,400	606,090	207	742
2021	300,680	446,230	292,450	415,410	292,450	415,410	292,450	415,410	115	770
2022*	676,000	1,156,293	605,000	963,633	636,750	1,013,798	685,000	1,211,131	123	514
2023*	761,000	1,172,234	729,000	993,305	750,000	1,022,265	750,000	1,144,777	86	490

Note:

Sales Data measured in the 12 months beginning January to December 31st of each year

**Starting in 2022, data includes all of Gunnison County including within Municipalities. Prior data is for Unincorporated Gunnison County Only.*

Source:

Data from the Assessor's Office

**GUNNISON COUNTY, COLORADO
COUNTY REGIONAL AIRPORT ENPLANEMENTS**

Last Ten Fiscal Years

Year	Total	% Increase - Decrease
2014	31,212	2.30%
2015	33,987	8.89%
2016	35,797	5.33%
2017	32,885	-8.13%
2018	37,321	13.49%
2019	37,274	-0.13%
2020	28,898	-22.47%
2021	39,200	35.65%
2022	52,601	34.19%
2023	49,920	-5.10%

*Source:
Gunnison-Crested Butte Regional Airport (GUC)*

**GUNNISON COUNTY, COLORADO
FULL TIME EQUIVALENT COUNTY EMPLOYEES BY DEPARTMENT**

Last Ten Fiscal Years

Department	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Administration	9.39	10.30	11.03	11.08	11.08	11.08	11.08	11.08	14.03	12.36
Airport	9.30	8.90	10.15	10.15	10.15	10.15	10.15	10.15	10.15	9.00
Assessor	10.91	10.85	10.85	10.85	10.85	10.85	11.35	11.35	11.35	12.05
Clerk & Recorder	8.41	8.15	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.48
Commissioners	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development	7.00	6.75	6.75	6.75	6.75	6.75	6.85	6.85	7.65	10.00
Coroner	1.00	1.00	1.35	1.75	1.75	1.75	1.75	1.80	1.80	2.75
County Attorney	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Emergency Management	1.25	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	2.00
Extension	1.50	1.50	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Facilities & Grounds	3.31	3.31	3.31	3.26	3.26	4.00	4.00	4.05	7.47	6.00
Geographic Information Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Health & Human Services	28.07	29.24	30.64	32.62	32.99	33.79	34.14	34.50	44.23	42.63
Historic Preservation	0.07	0.09	-	-	-	-	-	0.07	0.07	-
Housing Authority	-	-	-	-	-	-	-	-	-	-
Information Technology	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Juvenile Services	4.82	4.97	5.85	5.89	5.89	6.62	6.62	6.50	10.02	9.58
Public Works	49.55	49.50	50.00	50.25	51.25	52.25	52.25	51.75	48.39	46.40
Sheriff	30.43	30.23	31.23	32.93	35.43	35.43	37.43	35.43	34.43	33.00
Treasurer/Public Trustee	4.00	4.00	4.00	2.90	2.90	2.90	2.90	3.00	3.00	3.00
Veterans Services	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Weather Modification	0.04	0.03	-	-	-	-	-	-	-	-
Wildlife Conservation	0.25	0.25	0.25	0.25	0.25	0.25	0.15	0.15	0.15	-
Grand Total	182.45	183.92	190.26	192.53	196.40	199.67	202.52	200.53	215.59	211.40
Restatement by Function										
General Government	50.22	49.06	49.89	48.75	48.75	48.76	49.26	49.53	58.03	59.83
Health & Welfare	34.21	34.21	36.49	38.51	38.88	40.41	40.76	41.00	55.25	44.41
Public Safety	36.20	36.20	38.43	40.57	43.07	43.80	45.80	43.73	36.13	44.55
Auxiliary Services	1.65	1.65	2.15	1.15	1.15	1.15	1.15	1.15	1.15	2.15
Culture & Recreation	2.61	2.51	2.42	2.42	2.42	2.42	2.42	2.49	2.49	3.04
Road & Bridge	30.73	31.19	34.98	35.23	35.23	35.23	35.23	34.73	48.39	37.68
Proprietary Funds	28.30	29.10	25.90	25.90	26.90	27.90	27.90	27.90	14.15	19.74
Grand Total	183.92	183.92	190.26	192.53	196.40	199.67	202.52	200.53	215.59	211.40

Source:
2021 Approved Budget

GUNNISON COUNTY, COLORADO
OPERATING INDICATORS
(Unaudited)

Last Five Fiscal Years

	2019	2020	2021	2022	2023
Governmental Activities					
Assessor					
Property Transfers	2,096	2,872	2,763	2,637	1,830
Clerk and Recorder					
Registered Voters	13,415	14,624	14,515	14,515	14,423
Community Development					
Building Inspections Conducted	745	662	745	809	784
Building Permits Issued	197	168	229	218	161
Permit Valuation	\$ 31,828,075	\$ 28,711,187	\$ 57,445,762	\$ 98,530,631	\$ 93,330,099
Health & Human Services					
Birth & Death Certificates Issued	816	729	1,028	832	1,051
Vaccination Provided	2,971	4,412	12,452	4,853	1,523
Public Trustee					
Foreclosures Filed	17	4	1	6	7
Public Safety					
Sheriff					
Incidents handled by patrol and investigations	694	874	924	1,006	1,974
Concealed Handgun permits	181	181	211	168	177
Public Works					
Road and Bridge					
Miles of roads maintained	823	829	829	829	829
Weed Management					
Acres of Noxious Weeds Treated	102	86	32	45	52
Reclamation Permit Inspection Completed	34	36	29	27	33
Business-Type Activities					
Airport Operations					
Enplaned Passengers	37,274	28,898	39,200	52,601	49,920
Landfill					
Total Tons Processed	19,771	18,906	19,421	34,571	25,087
Tons of Compacted Materials Processed	8,529	8,133	7,726	7,339	7,517
Number of Appliances Recycled at Landfill	1,054	1,898	1,522	724	1,080
Number of Tires Diverted	868	1,091	1,679	959	1,166
Water & Sewer Utility					
New Water Connections (Tap Fees)	2	-	1	1	1
New Sewer Connections (Tap Fees)	7	8	4	3	6
Mean Residential Water Use	20,852	20,884	21,597	23,738	26,956
Mean Commercial Water Use	85,305	89,816	88,705	82,303	81,473

Source:
Various County Departments
State of Colorado Department of Local Affairs (DOLA)

**GUNNISON COUNTY, COLORADO
CAPITAL ASSETS**

Last Ten Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Capital Assets not Being Depreciated										
Land	\$ 1,333,832	\$ 1,333,832	\$ 1,333,832	\$ 1,433,072	\$ 1,487,949	\$ 2,744,936	\$ 3,754,744	\$ 3,754,743	\$ 4,446,365	\$ 4,446,365
Construction in Progress	12,354,722	329,057	253,199	623,521	841,542	323,272	1,473,279	5,476,740	8,254,267	8,660,418
Capital Assets net of Accumulated Depreciation										
Infrastructure	11,312,483	9,807,617	9,229,811	7,867,614	6,537,398	5,963,356	5,227,247	4,031,208	2,836,819	1,912,724
Improvements	629,643	862,624	792,283	735,560	668,677	623,434	585,174	1,340,744	1,224,990	1,366,649
Buildings	24,383,521	40,047,133	39,053,889	38,275,511	39,038,232	39,768,882	36,399,578	36,867,279	35,543,337	39,474,360
Equipment	2,955,066	2,606,726	2,653,806	2,783,277	3,078,599	3,216,883	5,081,161	4,706,505	4,438,087	6,184,315
Subscription assets										323,722
Total General Government	52,969,267	54,986,989	53,316,820	51,718,555	51,652,397	52,640,763	52,521,183	56,177,220	56,744,865	62,368,553
Business-Type Activities										
Total primary governmental net position										
Capital Assets not Being Depreciated										
Land	11,303,849	11,332,117	11,332,117	11,332,117	11,332,117	11,332,117	11,332,117	11,332,117	11,332,117	11,332,117
Construction in Progress	151,816	1,746,144	3,321,043	7,075,938	178,221	517,452	1,695,271	18,534,578	29,569,703	29,613,478
Capital Assets net of Accumulated Depreciation										
Improvements	15,574,945	14,192,440	12,810,088	13,656,646	19,179,986	17,361,133	15,538,867	13,874,911	12,893,241	11,699,227
Buildings	5,746,159	5,574,480	5,266,593	5,073,567	4,790,746	4,511,627	4,240,109	4,752,267	4,746,652	4,490,984
Utility Treatment Transmission Systems	7,780,606	7,187,590	6,680,512	6,080,766	5,476,697	5,053,392	4,708,712	4,364,069	4,066,027	3,752,451
Equipment	902,244	1,307,624	1,096,709	1,052,994	1,477,712	1,913,094	1,674,527	2,065,905	2,298,837	2,012,867
Total Business type Activity	41,459,619	41,340,395	40,507,062	44,272,028	42,435,479	40,688,815	39,189,603	54,923,847	64,906,577	62,901,124
Total Capital Assets - Primary Government	\$ 94,428,886	\$ 96,327,384	\$ 93,823,882	\$ 95,990,583	\$ 94,087,876	\$ 93,329,578	\$ 91,710,786	\$ 111,101,067	\$ 121,651,442	\$ 125,269,677
Component Unit - Gunnison Valley Hospital and Health Care Center										
Capital Assets										
Land and improvements	\$ 911,194	\$ 911,194	\$ 911,194	\$ 1,611,394	\$ 3,225,539	\$ 3,270,072	\$ 3,270,072	\$ 3,270,072	\$ 6,519,082	\$ 7,557,669
Building Leashold Improvements	23,412,969	23,446,824	23,669,490	24,320,700	43,264,708	46,606,736	49,003,026	51,272,143	52,428,293	53,825,747
Equipment	11,952,185	13,462,516	14,234,446	15,979,699	18,771,632	19,506,599	20,434,319	21,751,367	25,275,595	28,326,505
Construction in Progress	1,217	155,085	1,066,933	6,422,741	1,922,848	1,161,732	244,611	392,766	624,455	2,486,082
Less: Accumulated Depreciation	(18,499,407)	(20,027,794)	(20,841,103)	(22,216,195)	(24,061,462)	(26,763,211)	(30,517,705)	(34,280,494)	(39,470,174)	(44,497,470)
Total Business type Activity	17,778,158	17,947,825	19,040,960	26,118,339	43,123,265	43,781,928	42,434,323	42,405,854	45,377,251	47,698,533
Total Capital Assets - Component Unit	\$ 17,778,158	\$ 17,947,825	\$ 19,040,960	\$ 26,118,339	\$ 43,123,265	\$ 43,781,928	\$ 42,434,323	\$ 42,405,854	\$ 45,377,251	\$ 47,698,533

Source:
Current and prior year's financial statements

**GUNNISON COUNTY, COLORADO
GENERAL MISCELLANEOUS STATISTICS**

December 31, 2023

Date of Formation	March 9, 1877
Form of Government	County Government
Number of Commissioners	3
Length of Term	4 years
Chief Administrative Position	County Manager

Area	3,239 sq. miles
Public Land	2,526 sq. miles
State Wildlife Areas & Hatcheries	19,463 acres
Conserved Ranchlands	97,873 acres
Number of National Park/ Recreation Area	2
Number of Ski Resort	1
Number of Golf Courses	2
Number of Historic Sites	51

Educational Attainment of Population- Bachelor's Degree or Higher	59.3%	
Median Age of Population	34.8	**
Mean Travel Time to Work	17.5	

Number of Schools	
Elementary (including Preschool)	3
Elementary/ Middle/ High School	1
Middle School	1
Middle/ High School	1
High School	1

Number of Libraries	3
Number of Public Airports	1

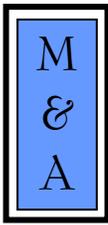
Police Protection	Patrol/Detectives	Detentions/ Dispatchers/ Admin	Stations	Detentions Facilities
County Sheriff	15	19	2	1
Gunnison Police	16	13	1	0
Crested Butte Marshal	8	1	1	0
Mt. Crested Butte Police	8	2	1	0
Fire Protection	Firefighters	Student/ Resident Firefighters	Volunteer Firefighters	Stations
Arrowhead Fire Protection District	1	0	4	1
Carbondale & Rural Fire Protection District	24	0	35	5
Crested Butte Fire Protection District	13	0	25	4
Gunnison County Fire Protection District	0	0	57	4
Ragged Mountain Fire Protection District	0	0	0	0

Note:
** The 2023 information was not available at the time of publishing.

Source:
Various County Departments
U.S. Department of Agriculture
Gunnison Ranchland Conservation Legacy
Colorado Department of Education
Individual Police and Fire Departments

SINGLE AUDIT REPORTS AND SCHEDULES





MCMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of County Commissioners Gunnison County, Colorado

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Gunnison County (the "County") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 27, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit on the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe 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, and therefore material weaknesses or significant deficiencies may exist that have not been identified. However, we identified certain deficiencies in internal control that we consider to be a material weakness, as described in finding 2023-001 in the accompanying Schedule of Findings and Questioned Costs.

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INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County, Colorado

Compliance and Other Matters

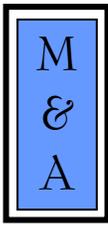
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
Avon, Colorado
September 27, 2024



MCMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; ON COMPLIANCE WITH THE PASSENGER FACILITY CHARGE PROGRAM; REPORT ON INTERNAL CONTROL OVER -COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE PASSENGER FACILITY CHARGE AUDIT GUIDE FOR PUBLIC AGENCIES

**To the Board of County Commissioners
Gunnison County, Colorado**

Report on Compliance for Each Major Program

We have audited Gunnison County's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023, and its compliance with the compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (the "Guide"), issued by the Federal Aviation Administration, for its Passenger Facility Charge program for the year ended December 31, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and to the Passenger Facility Charge program for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Guide. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and to the Passenger Facility Charge program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

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INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County, Colorado

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County, Colorado

The purpose of this report in internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

McMahan and Associates, L.L.C.
McMahan and Associates, L.L.C.
Avon, Colorado
September 27, 2024

Gunnison County, Colorado
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2023

Part I – Summary of Auditor’s Results

Financial Statements:

Type of auditor’s report issued Unmodified

Internal control over financial reporting:

Material weakness identified	Yes
Significant deficiency identified	None noted
Noncompliance material to financial statements noted	None noted

Federal Awards:

Internal control over major programs:

Material weakness identified	None noted
Significant deficiency identified	None noted
Type of auditor’s report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200	No

Major programs:

Local Assistance and Tribal Consistency Fund	ALN 21.032
--	------------

Dollar threshold used to identify Type A from Type B programs: \$750,000

Identified as low-risk auditee Yes

Part II – Findings Related to Financial Statements

Findings related to financial statements as required by *Government Auditing Standards* None noted

Auditor-assigned reference number Not applicable

Part III – Findings Related to Federal Awards

Internal control findings None noted

Compliance findings None noted

Questioned costs None noted

Auditor-assigned reference number Not applicable

Gunnison County, Colorado
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2023

Section II – Financial Statement Findings

2023-001 – Financial Reporting

Type of Finding: Material weakness in internal control over financial reporting

Criteria: The County is responsible for the accuracy of the financial statements.

Condition: During the 2023 financial statement audit, the County experienced significant delays or incompleteness in reconciliations of material accounts.

Cause: Software conversions and significant staff turnovers created significant difficulties in completing necessary reviews and reconciliations of the County's accounts.

Effect: As a result of these misstatements, the financial statements were materially misstated at December 31, 2023 with respect to the areas identified above.

Recommendation: The County should review and revise procedures to ensure the above matters are properly identified and reviewed annually in the County's financial statements.

Views of Responsible Officials: There is no disagreement with the audit finding.

Gunnison County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	Amount Provided to Subrecipients	
U.S. Department of Agriculture					
Direct Programs:					
Schools and Roads - Grants to Counties	10.666	n/a	641,748	<u>641,748</u>	<i>E</i>
Passed through Colorado Department of Public Health and Environment:					
Women, Infants, and Children (WIC) Program	10.557	n/a	63,656		
Women, Infant, Children (non-cash vouchers)	10.557	AB15L	132,556		
Passed through Colorado Department of Human Services:					
Supplemental Nutrition Assistance Program (SNAP) Administration	10.561	n/a	<u>163,186</u>		<i>D</i>
Total - U.S. Department of Agriculture			<u>1,001,146</u>		
U.S. Department of Human Services					
Direct Programs:					
Local Community-Based Workforce to increase COVID-19 Vaccine Access	93.011	n/a	220,205		
Rural Communities Opioid Response Program	93.912	n/a	336,886		
Food and Drug Administration Research	93.103	n/a	10,627		
Comprehensive Community Mental Health Services for Children with					
Passed through Colorado Department of Human Services:					
Guardianship assistance	93.090	DHS - FFA	1,054		
Temporary Assistance for Needy Families / CO Works	93.558	DHS - FFA	229,528		
Child Support Enforcement	93.563	DHS - FFA	136,987		
Low-Income Home Energy Assistance	93.568	DHS - FFA	169,015		
Child Care and Development Block Grant	93.575	DHS - FFA	109,475		<i>A</i>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DHS - FFA	52,196		<i>A</i>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DHS - FFA	1,109		
Foster Care Title IV-E	93.658	DHS - FFA	249,116		
Adoption Assistance	93.659	DHS - FFA	23,969		
Social Services Block Grant	93.667	DHS - FFA	52,441		
Elder Abuse Prevention Intervention Program	93.747	DHS - FFA	2,302		
Passed through Colorado Department of Health Care Policy and Financing:					
Medical Assistance Program	93.778	DHS - FFA	206,559		<i>B</i>
Passed through Colorado Department of Public Health and Environment:					
Public Health Emergency Preparedness	93.069	n/a	96,111		
Family Planning Services	93.217	n/a	49,818		
Immunization Cooperative Agreements	93.268	n/a	17,405		
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	n/a	314,893		
COVID-19 - Public Health Emergency Response: Cooperative Agreement for					
Emergency Response	93.354	n/a	23,579		
Breast and Cervical Cancer Screening Opportunities	93.744		1,461		
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	n/a	4,835		
Sexually Transmitted Diseases	93.977	n/a	6,786		
Preventive Health and Health Services Block Grant	93.991	n/a	35,000		
Maternal and Child Health Services Block Grant to the States	93.994	n/a	15,726		
Passed through Colorado Department of Local Affairs:					
Community Services Block Grant	93.569	L18CSBG19	<u>74,837</u>		
Total - U.S. Department of Human Services			<u>2,441,920</u>		
U.S. Department of Transportation					
Passed through Colorado Department of Transportation					
National Priority Safety Programs	20.616	n/a	80,212		<i>F</i>
Total - U.S. Department of Transportation			<u>80,212</u>		
Subtotal			<u>3,523,278</u>	<u>641,748</u>	

(continued)

Gunnison County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023
(continued)

Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures	Amount Provided to Subrecipients
U.S. Department of Homeland Security:				
Passed through Colorado Department of Local Affairs				
Emergency Management Performance Grant	97.042	n/a	47,069	
Total - U.S. Department of Homeland Security:			<u>47,069</u>	
Department of the Treasury				
Passed through Colorado Department of Local Affairs:				
Local Assistance and Tribal Consistency Fund	21.032		6,014,580	
Passed through Colorado Department of Human Services:				
American Rescue Plan	21.027		9,930	
Passed through Colorado Behavioral Health Administration:				
American Rescue Plan	21.027	BHA-PH	28,054	
American Rescue Plan	21.027	BHA-JS	124,411	
Total - Department of the Treasury			<u>6,176,975</u>	
U.S. Department of Justice:				
Passed through Colorado Division of Criminal Justice:				
Juvenile Accountability Block Grants	16.523	n/a	36,716	
Comprehensive Opioid, Stimulant and Substance Abuse Program	16.838		160,216	
Total - U.S. Department of Justice:			<u>196,932</u>	
U.S. Department of Housing and Urban Development:				
Passed through Colorado Housing and Finance Authority:				
Mortgage Insurance - Multifamily Housing Project - Section 221(d)(3)	14.155	n/a	378,864	
Section 8 Housing Assistance Payments Program	14.195	n/a	124,614	
Total - U.S. Department of Housing and Urban Development:			<u>503,478</u>	
U.S. Department of Interior:				
Direct Programs:				
Noxious Weed	15.230		18,475	
Endangered Species - Sage Grouse	15.657		180,467	
Total - U.S. Department of Agriculture:			<u>198,942</u>	
Total Federal Assistance:			<u>\$ 10,646,674</u>	<u>\$ 641,748</u>

Additional Information for Clusters:	Amount
A - CCDF Cluster (93.575 and 93.596)	161,671
B - Medicaid Cluster (93.775, 93.777 and 93.778)	206,559
C - Section 8 Project-Based Cluster (14.182, 14.195, 14.249 and 14.856)	124,614
D - SNAP Cluster (10.551 and 10.561)	163,186
E - Forest Services Schools and Roads Cluster (10.665 and 10.666)	641,748
F - Highway Safety Cluster (20.600, 20.611, 20.616)	80,212

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2023

Note 1. Basis of Presentation:

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Gunnison County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the general purpose financial statements.

Note 2. Determining the Value of Non-cash Awards Expended

Food issuances: Fair market value of food stamps at the time of receipt, or the assessed value provided by the Federal agency.
Immunization incentive funds: Dollar amount of vaccines used, provided by the Federal agency.

Note 3. Loans Outstanding

The County participates in Insured Loan Programs. The balances of the loans at December 31, 2023 is as follows:

Program Title	Federal CFDA Number	Balance of Direct Loans
Mortgage Insurance - Multifamily Housing Project - Section 221(d)(3)	14.155	378,864

Note 4. Indirect Facilities and Administration costs:

The County has elected not to use the 10% de minimis cost rate allowed in Title 2 U.S. Code of Federal Regulations (CFR) §200.414, *Indirect (F&A) Costs*. Instead, the County prepares an annual cost allocation plan to allocate indirect costs.

Gunnison County
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2023

There were no findings for the fiscal year ended December 31, 2022.

**Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)**

**Financial Statements
December 31, 2023**

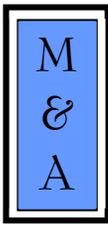
**Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)**

Financial Report

December 31, 2023

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MCMAHAN AND ASSOCIATES, L.L.C.

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INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors
Gunnison County
Gunnison, Colorado**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the General Fund of Gunnison River Valley Local Marketing District (the "District"), as of and for the year ended December 31, 2023, which collectively comprise the District's basic financial statements as listed in the Table of Contents, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Gunnison River Valley Local Marketing District, as of December 31, 2023, and the respective changes in financial position and budgetary comparison of the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Gunnison River Valley Local Marketing District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Gunnison River Valley Local Marketing District's management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year after the date that the financial statements are issued.

Member: American Institute of Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors

Gunnison County

Gunnison, Colorado

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

U.S. GAAP require that the Management's Discussion and Analysis in Section B be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.

Avon, Colorado

September 27, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

GUNNISON RIVER VALLEY LOCAL MARKETING DISTRICT

**Management’s Discussion and Analysis
December 31, 2023**

As management of the Gunnison River Valley Local Marketing District, (“District”), we offer readers of the District’s financial statements this narrative summary of the financial activities of the District for the fiscal year ended December 31, 2023.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District’s basic financial statements. The District’s basic financial statements are comprised of two components: 1) financial statements; and 2) notes to the financial statements. These components are discussed below.

Financial statements: The financial statements are designed to provide readers with an overview of the District’s finances, from both a short-term fund perspective and a long-term economic perspective.

The Balance Sheet/Statement of Net Position presents information on all the District’s assets and liabilities (both short-term and long-term), with the difference between the two reported as fund balance or net position. The Balance Sheet columns present the financial position focusing on short-term available resources and are reported on a modified accrual basis of accounting. The Statement of Net Position column presents the financial position focusing on long-term economic resources and is reported on a full accrual basis. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Revenues, Expenditures and Changes in Fund Balance/Statement of Activities shows how the government’s fund balance and net position changed during the most recent fiscal year. Again, the Statement of Revenues, Expenditures and Changes in Fund Balance columns focus on short-term available resources and are reported on a modified accrual basis. The Statement of Activities column focuses on long-term economic resources and is reported on a full accrual basis.

The District’s financial statements can be found on pages C1 through C3 of this report.

Notes to the Financial Statements: The notes provide a background of the entity, certain required statutes, and accounting policies utilized by the District. They also provide additional information that will aid in the interpretation of the financial statements. The Notes to the Financial Statements can be found on pages D1 through D7 of this report.

Financial Analysis of the District

Gunnison River Valley Local Marketing District’s Net Position

	<u>2023</u>	<u>2022</u>
Assets:		
Current assets	\$ 2,630,012	\$ 2,526,261
Total Assets	<u>2,630,012</u>	<u>2,526,261</u>
Liabilities:		
Current liabilities	26,168	-
Total Liabilities	<u>26,168</u>	<u>-</u>
Net Position:		
Unrestricted	2,603,844	2,526,261
Total Net Position	<u>\$ 2,603,844</u>	<u>\$ 2,526,261</u>

Financial Analysis of the District

The District's net position decreased \$77,583 from the prior year. This change is summarized below:

Gunnison River Valley Local Marketing District's Change in Net Position

	<u>2023</u>	<u>2022</u>
Revenues:		
Marketing and promotion tax	\$ 3,588,262	\$ 3,639,951
Fines and forfeitures	4,923	10,366
Investment income	44,172	(47,028)
Miscellaneous	4,466	916
Total Revenues	<u>3,641,823</u>	<u>3,604,205</u>
Expenses:		
Operations:		
Contracted services	3,479,067	3,341,899
Auditing	6,413	4,901
Sales tax collection fee	4,414	7,888
Insurance	13,698	11,518
Treasurer's fees	35,648	36,804
Administration	25,000	41,590
Total Expenses	<u>3,564,240</u>	<u>3,444,600</u>
(Deficiency) of Revenues Over Expenses	<u>77,583</u>	<u>159,605</u>
Change in Net Position	77,583	159,605
Net Position:		
Net Position - Beginning of the Year	2,526,261	2,366,656
Net Position - End of the Year	<u>\$ 2,603,844</u>	<u>\$ 2,526,261</u>

Marketing and promotion taxes were the most significant source of income. This revenue stream represents the 4% marketing district tax passed by the voters; collections began in July 2003.

Expenses in 2023 totaled \$3,564,240. The District's marketing efforts are provided through contracts with the Gunnison-Crested Butte Tourism Association and the Marble Crystal River Chamber of Commerce. The District is governed by the Local Marketing District Board of Directors (which is comprised of the members of the Gunnison County Board of County Commissioners). The majority of marketing expenses incurred for 2023 represented advertising. All activity incurred by the District is maintained within the General Fund of the District.

Budget Variances in the General Fund:

The District's Budget variances in the General Fund were as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>	<u>Reason</u>
Revenues:				
Marketing and promotion tax	\$ 3,100,000	3,588,262	488,262	Budgeted conservatively and consistent with prior year actual

Request for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Gunnison River Valley Local Marketing District
200 E Virginia
Gunnison, CO 81230

BASIC FINANCIAL STATEMENTS

**Gunnison River Valley Local Marketing District
Balance Sheet/Statement of Net Position
December 31, 2023**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Assets:			
Cash and cash equivalents	2,158,432	-	2,158,432
Due from other governments	471,580	-	471,580
Total Assets	<u>2,630,012</u>	<u>-</u>	<u>2,630,012</u>
Liabilities:			
Accounts payable	26,168	-	26,168
Total Liabilities	<u>26,168</u>	<u>-</u>	<u>26,168</u>
Fund Balances:			
Spendable:			
Assigned	2,603,844	(2,603,844)	-
Total Fund Balance	<u>2,603,844</u>	<u>(2,603,844)</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>2,630,012</u>		
Net Position:			
Unrestricted		2,603,844	2,603,844
Total Net Position		<u>2,603,844</u>	<u>2,603,844</u>

The accompanying notes are an integral part of these financial statements.

Gunnison River Valley Local Marketing District
Statement of Revenues, Expenditures and Changes in Fund Balance/
Statement of Activities
For the Year Ended December 31, 2023

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Revenues:			
Marketing and promotion tax	3,588,262	-	3,588,262
Fines and forfeitures	4,923	-	4,923
Investment income	44,172	-	44,172
Miscellaneous	4,466	-	4,466
Total Revenues	<u>3,641,823</u>	<u>-</u>	<u>3,641,823</u>
Expenditures/Expenses:			
Operations:			
Contracted services	3,479,067	-	3,479,067
Auditing	6,413	-	6,413
Sales tax collection fee	4,414	-	4,414
Insurance	13,698	-	13,698
Treasurer's fees	35,648	-	35,648
Administration	25,000	-	25,000
Total Expenditures/Expenses	<u>3,564,240</u>	<u>-</u>	<u>3,564,240</u>
Excess (Deficiency) of Revenues Over Expenditures	77,583	(77,583)	-
Change in Net Position	-	77,583	77,583
Fund Balance /Net Position:			
Beginning of the year	<u>2,526,261</u>		<u>2,526,261</u>
End of the year	<u><u>2,603,844</u></u>		<u><u>2,603,844</u></u>

The accompanying notes are an integral part of these financial statements.

Gunnison River Valley Local Marketing District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2023
(With Comparative Totals For the Year Ended 2022)

	2023			Final Budget Variance Positive (Negative)	2022
	Original Budget	Final Budget	Actual		Actual
Revenues:					
Marketing and promotion tax	3,100,000	3,100,000	3,588,262	488,262	3,639,951
Fines and forfeitures	-	-	4,923	4,923	10,366
Investment income	-	-	44,172	44,172	(47,028)
Miscellaneous	-	-	4,466	4,466	916
Total Revenues	3,100,000	3,100,000	3,641,823	541,823	3,604,205
Expenditures:					
Operations:					
Contracted services	3,411,900	3,479,070	3,479,067	3	3,341,899
Auditing	100	5,000	6,413	(1,413)	4,901
Sales tax collection fee	2,000	9,000	4,414	4,586	7,888
Insurance	1,000	13,700	13,698	2	11,518
Treasurer's fees	10,000	31,000	35,648	(4,648)	36,804
Administration	25,000	25,000	25,000	-	41,590
Total Expenditures	3,450,000	3,562,770	3,564,240	(1,470)	3,444,600
Change in Fund Balance	(350,000)	(462,770)	77,583	540,353	159,605
Fund Balance - Beginning of the Year	2,091,657	2,526,261	2,526,261	-	2,366,656
Fund Balance - End of the Year	1,741,657	2,063,491	2,603,844	540,353	2,526,261

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

**Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)
Notes to the Financial Statements
December 31, 2023**

I. Summary of Significant Accounting Policies

Gunnison River Valley Local Marketing District (the "District") is a political subdivision incorporated under the laws of the State of Colorado. The function of the District is to organize, promote, market, and manage public promotional activities and events in the support of business recruitment, management, and development.

The District was authorized on November 5, 2002, by Gunnison County's ("County") electorate in a general election, which also established a 4% marketing district tax within the County's boundaries, effective July 1, 2003. The District's boundaries include the unincorporated area of Gunnison County and all of the corporate limits of the municipalities within Gunnison County (the "County"). Therefore, in order to improve intergovernmental efficiencies, the District has signed an intergovernmental agreement to establish a cooperative approach among the participating municipalities. This note is further explained in footnote V.A. - Intergovernmental Agreements.

The District's financial statements are prepared in accordance with U.S. generally accepted accounting principles ("GAAP"), as applied to government units. The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the District are discussed below.

A. Reporting Entity

The District is governed by an elected Board, which is responsible for setting policy, appointing administrative personnel, and adopting an annual budget in accordance with state statutes. As required by GAAP, the financial statements of the reporting entity include those of the District. No additional separate governmental units, agencies, or non-profit corporations are included in the financial statements of the District since none were discovered to fall within the oversight responsibility based on the application of the following criteria: financial accountability, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens and fiscal dependency. The District is however considered a component unit of Gunnison County. The County's Board of County Commissioners sits as *ex officio* as the District's Board. For County financial reporting purposes, the District is reported as a blended component unit of the County and resembles the reporting for other special revenue funds.

B. Government-wide and Fund Financial Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental (i.e., normally supported by taxes and intergovernmental revenues) or business type (i.e., relying to a significant extent on fees and charges for support) activities. Currently, the District performs only governmental activities.

1. Government-wide Financial Statements

In the government-wide Statement of Net Position, the governmental activities columns are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported as unrestricted net position.

**Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)
Notes to the Financial Statements
December 31, 2023
(Continued)**

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

1. Government-wide Financial Statements (continued)

The government-wide focus is on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

2. Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

The fund focus is on current available resources and budget compliance.

The District reports only one fund - the General Fund - which accounts for all activities of the general government. Marketing district and admission tax revenues and other sources of revenue used to finance the fundamental operations of the District are included in this fund.

C. Measurement Focus and Basis of Accounting

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements.

1. Long-term Economic Focus and Accrual Basis

Governmental activities in the government-wide financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

2. Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general long-term debt, if any, is recognized when due.

Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)
Notes to the Financial Statements
December 31, 2023
(Continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts

1. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within 3 months of the date acquired.

2. Receivables

Receivables are reported net of an allowance for uncollectible accounts. However, no allowance for uncollectible accounts has been established, as the District considers all accounts to be collectible.

3. Fund Balances and Net Position

The District classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts inherently non-spendable since they represent inventories, prepaid items, long-term portion of loans receivable, etc.

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority which is the District's Board of Directors (which is comprised of members of the County's Board of County Commissioners).

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the District's Board of Directors (which is comprised of members of the County's Board of County Commissioners) or its management designee.

Unassigned – includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The District uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)
Notes to the Financial Statements
December 31, 2023
(Continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

3. Fund Balances and Net Position (continued)

The District does not have a formal minimum fund balance policy. However, the District's budget includes a calculation of a targeted reserve positions and management calculates targets and report them annually to the District's Board of Directors (which is comprised of members of the County's Board of County Commissioners).

4. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

II. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of certain differences between the governmental fund Balance Sheet and the government-wide Statement of Net Position

The governmental fund Balance Sheet includes reconciliation between *Fund balance - Governmental funds* and *Net Position - Governmental activities* as reported in the government-wide Statement of Net Position. The District does not have any reconciling items at December 31, 2023.

B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance and the government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance includes reconciliation between *Net change in fund balance - Governmental funds* and *Changes in Net Position - Governmental activities* as reported in the government-wide Statement of Activities. The District does not have any reconciling items at December 31, 2023.

III. Stewardship, Compliance, and Accountability

A. Budgets and Budgetary Accounting

In the fall of each year, the District's Board of Directors formally adopts a budget with appropriations by fund for the ensuing year pursuant to the Colorado Local Budget Law. The budget for the governmental funds are adopted on a basis consistent with U.S. generally accepted accounting principles.

- (1) On October 15, 2022, the District submitted to the Board a recommended budget that details the revenues necessary to meet the District's operating requirements.

Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)
Notes to the Financial Statements
December 31, 2023
(Continued)

III. Stewardship, Compliance, and Accountability (continued)

A. Budgets and Budgetary Accounting (continued)

- (2) After appropriate public notice and a required public hearing, the Board adopted the proposed budget and an appropriating resolution that legally appropriated expenditures for the upcoming year on or before December 15, 2022.
- (3) After adoption of the initial budget resolution, the District may make the following changes: (a) supplemental appropriations to the extent of revenues in excess of the estimated in the budget; (b) emergency appropriations; and (c) reduction of appropriations for which originally estimated revenues are insufficient.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District because it is at present considered not necessary to assure effective budgetary control or to facilitate effective cash planning and control.

At December 31, 2023 the District expenditures were over budget by \$1,470 which may be a violation of Colorado state statutes.

B. TABOR Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20, commonly known as the Taxpayer's Bill of Rights ("TABOR"). TABOR contains revenue, spending, tax and debt limitations that apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increases, a mill levy above that for the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government.

Except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, TABOR requires advance voter approval for the creation of any multiple-fiscal year debt or other financial obligation unless adequate present cash reserves are pledged irrevocably and held for payments in all future fiscal years.

TABOR also requires local governments to establish emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of fiscal year revenue. The District believes that the Gunnison County TABOR reserve meets this requirement.

The ballot question approved by voters on November 5, 2002, which established the 4% marketing district tax within the County's boundaries also authorized the District to collect and spend the proceeds of the marketing district tax, investment income, and all other revenues, without regard to the limitations imposed by TABOR, effective July 1, 2003.

The District's management believes it is in compliance with the financial provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions will require judicial interpretation.

Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)
Notes to the Financial Statements
December 31, 2023
(Continued)

IV. Detailed Notes on All Funds

A. Deposits and Investments

At December 31, 2023, the District's cash and cash equivalents were held by the Gunnison County Treasurer as agent, but not in the District's name.

The Gunnison County Treasurer follows Colorado statutes specifying specific investment instruments meeting defined rating criteria in which local governments may invest, which include:

- Obligations of the United States and certain U.S. government agency securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Banker's acceptances of certain banks
- Commercial paper
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market mutual funds
- Guaranteed investment contract
- Local government investment pools

Risks to the District's deposits are generally limited to Interest Rate Risk, Credit Risk, and Concentration of Credit Risk. The District seeks to minimize these risks as follows:

1. Interest Rate Risk

As a means of limiting its exposure to interest rate risk, the District, through investment by the County, restricts the maximum investment term to less than five years from the purchase date. As a result of the limited length of maturities the District has limited its interest rate risk.

2. Credit Risk

State law and District policy limit investments to those authorized by State statutes including U.S. Agencies and 2a7-like pools. The District's general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

3. Concentration of Credit Risk

The District, through the County diversifies its investments by security type and institution. Investments may only be made in those financial institutions which are insured by the Federal Deposit Insurance Corporation, the Federal Home Mortgage Association, the Federal Savings and Loan Insurance Corporation, Congressionally authorized mortgage lenders and investments that are federally guaranteed.

B. Receivables

The District's receivables primarily consist of marketing district taxes not yet remitted to the District. At December 31, 2023, the District had \$471,580 in outstanding receivables relating to marketing district taxes.

Gunnison River Valley Local Marketing District
(A Component Unit of Gunnison County, Colorado)
Notes to the Financial Statements
December 31, 2023
(Continued)

V. Other Information

A. Intergovernmental Agreement

Effective October 22, 2002, the District entered into an intergovernmental agreement with the City of Gunnison, Town of Mt. Crested Butte, Town of Crested Butte, and Gunnison County in accordance with C.R.S. 29-1-2-1 et. seq. This agreement will automatically renew on a year-to-year basis unless either party gives sixty days written notice to other signatories.

The basic provision of the agreement is to establish a cooperative approach to the administration of funds generated by the District with the intent to market the valley-wide community as a year-round destination and to promote a quality visitor experience. The District accomplishes its program goals largely by contracting with the Gunnison/Crested Butte Tourism Association (the "Association"), a Colorado non-profit organization. The Association in turn, contracts with appropriate private parties to market tourism within the District's boundaries.

The Board of County Commissioners of Gunnison County will allocate the proceeds of the 4% marketing district tax to fund the marketing programs as approved by the County Commissioners. Administration of the District is the responsibility of the Board of County Commissioners of Gunnison County.

B. Legal Claims

During the normal course of business, the District incurs claims and other assertions against it from various agencies and individuals. Management of the District and their legal counsel feel none of these claims or assertions are significant enough that they would materially affect the fairness of the presentation of the financial statements at December 31, 2023.

C. Risk Management

The District is exposed to various risks of loss related to torts; theft of; damage to and destruction of assets; errors and omissions; workers compensation; general liability unemployment; and employee benefit expenses related to health, dental, and vision programs. The District has obtained coverage through contracting with the County, for these risks and claims, if any, which are not expected to exceed covered amounts.

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Gunnison County 2025 Budget Draft Proposal #1

Action Requested: Discussion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

This is the first draft of the Gunnison County Budget for 2025.

Fiscal Impact:

Submitted by: Perry W. Solheim

Submitter's Email Address: psolheim@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 10/10/2024

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: 10/10/2024

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 30

Agenda Date: 10/15/2024



GUNNISON COUNTY SUMMARY - ALL FUNDS

Summary of Fund Resources

	Revised 2024 Budget	2024 Projected	DRAFT #1 2025 Budget	Housing Authority	DRAFT #1 2025 Budget w/o Housing
<u>REVENUES</u>					
Taxes	\$ 28,265,846	\$ 29,336,911	\$ 15,618,040	\$ -	\$ 15,618,040
Licenses & Permits	1,273,715	1,423,715	26,000	-	26,000
Intergovernmental & Grants	28,039,778	28,357,224	35,749,468	13,500,000	22,249,468
Charges for Services	7,592,878	7,760,611	7,184,039	1,003,690	6,180,349
Contributions	326,143	387,584	104,481	-	104,481
Fines & Forfeitures	165,975	119,075	26,475	-	26,475
Investment Income	551,275	638,275	249,195	700	248,495
Interfund Transfers & Other	22,513,640	22,556,677	11,542,488	-	11,542,488
Financing Proceeds	1,000,000	1,000,000	118,500,000	117,000,000	1,500,000
Total Revenues	\$ 89,729,250	\$ 91,580,072	\$ 189,000,186	\$ 131,504,390	\$ 57,495,796
<u>EXPENDITURES</u>					
Personnel	\$ 23,475,943	\$ 23,813,075	\$ 10,917,413	\$ -	\$ 10,917,413
Operations	44,670,610	45,625,526	36,362,182	360,560	36,001,622
Capital	24,989,751	28,423,148	85,493,365	70,000,000	15,493,365
Total Expenditures	\$ 93,136,304	\$ 97,861,749	\$ 132,772,960	\$ 70,360,560	\$ 62,412,400
Excess Revenues/(Expenditures)	\$ (3,407,054)	\$ (6,281,677)	\$ 56,227,226	\$ 61,143,830	\$ (4,916,604)

Note: does not include GVH (Hospital)



**GUNNISON COUNTY
SUMMARY - 2025 BUDGET BY TYPE OF FUND
GOVERNMENTAL FUNDS**

DRAFT # 1 - Summary of Fund Sources and Uses - OCT 2024

	<u>General</u>	<u>Special Revenue Funds (Restricted Revenues)</u>											
	General	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
<u>REVENUES</u>													
Taxes	\$ 14,598,444	\$ 300,000	\$ 440,870	\$ 4,460,000	\$ -	\$ -	\$ -	\$ 74,170	\$ 650,000	\$ -	\$ -	\$ -	\$ 3,400,000
Licenses & Permits	1,437,040	26,000	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental & Grants	3,308,281	6,189,017	5,974,975	-	320,000	2,345,496	79,000	18,860	-	-	-	13,500,000	-
Charges for Services	1,295,788	48,000	1,000	-	-	126,500	-	-	-	76,710	-	1,003,690	-
Contributions	221,850	-	21,000	-	-	83,481	-	-	-	-	-	-	-
Fines & Forfeitures	137,000	-	-	7,000	-	-	-	-	-	-	-	-	6,500
Investment Income	410,000	10,000	8,000	60,000	-	-	3,000	320	1,500	-	-	700	20,000
Interfund Transfers & Other	3,048,983	660,550	1,100	-	1,230,000	261,493	-	18,860	-	-	100,000	-	-
Financing Proceeds	-	-	-	-	-	-	-	-	-	-	-	117,000,000	-
Total Revenues	\$ 24,457,386	\$ 7,233,567	\$ 6,446,945	\$ 4,527,000	\$ 1,550,000	\$ 2,816,970	\$ 82,000	\$ 112,210	\$ 651,500	\$ 76,710	\$ 100,000	\$ 131,504,390	\$ 3,426,500
<u>EXPENDITURES</u>													
Personnel	\$ 15,343,172	\$ 3,162,349	\$ 2,295,951	\$ -	\$ -	\$ 1,727,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	9,547,444	3,304,563	3,911,075	4,496,033	-	1,105,932	82,000	113,160	1,508,758	75,873	100,600	360,560	3,959,627
Capital	1,100,000	965,000	-	-	1,550,000	-	-	-	-	-	-	70,000,000	-
Total Expenditures	\$ 25,990,616	\$ 7,431,912	\$ 6,207,026	\$ 4,496,033	\$ 1,550,000	\$ 2,833,913	\$ 82,000	\$ 113,160	\$ 1,508,758	\$ 75,873	\$ 100,600	\$ 70,360,560	\$ 3,959,627
Excess Revenues/ (Expenditures)	\$ (1,533,230)	\$ (198,345)	\$ 239,919	\$ 30,967	\$ -	\$ (16,943)	\$ -	\$ (950)	\$ (857,258)	\$ 837	\$ (600)	\$ 61,143,830	\$ (533,127)
Projected Beginning Fund Balance 2025	19,803,339	3,446,426	168,494	5,384,011	159,076	(195,781)	(1,426)	25,194	686,222	277,934	54,959	(2,953,744)	1,990,122
Projected Ending Fund Balance 2025	\$ 18,270,109	\$ 3,248,081	\$ 408,413	\$ 5,414,978	\$ 159,076	\$ (212,724)	\$ (1,426)	\$ 24,244	\$ (171,036)	\$ 278,771	\$ 54,359	\$ 58,190,086	\$ 1,456,995



GUNNISON COUNTY
SUMMARY - 2025 BUDGET BY TYPE OF FUND
PROPRIETARY & OTHER FUNDS

DRAFT # 1 - Summary of Fund Sources and Uses - OCT 2024

	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
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,293,000
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental & Grants	4,168,012	-	88,000	45,000	138,000	-	-	-	-	-	2,883,108
Charges for Services	2,392,068	1,233,381	463,990	1,564,350	113,600	750	-	-	-	63,000	97,000
Contributions	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	2,775	-	500	-	-	-	-	-	-	9,700
Investment Income	10,000	75	-	45,600	-	20,000	-	-	10,000	-	60,000
Interfund Transfers & Other	5,793	500,500	40,000	121,510	-	2,767,500	865,408	2,579,000	2,390,774	-	-
Financing Proceeds	-	-	-	-	-	1,500,000	-	-	-	-	-
Total Revenues	\$ 6,575,873	\$ 1,736,731	\$ 591,990	\$ 1,776,960	\$ 251,600	\$ 4,288,250	\$ 865,408	\$ 2,579,000	\$ 2,400,774	\$ 63,000	\$ 9,342,808
EXPENDITURES											
Personnel	\$ 1,226,636	\$ 75,875	\$ 322,322	\$ 685,362	\$ 48,723	\$ 606,413	\$ 691,953	\$ -	\$ -	\$ 73,848	\$ -
Operations	999,622	1,084,383	245,646	847,173	205,868	1,852,132	674,265	2,551,112	2,390,774	40,850	6,452,176
Capital	3,998,000	179,000	246,000	2,600,000	-	2,279,865	-	-	-	-	3,675,500
Total Expenditures	\$ 6,224,258	\$ 1,339,258	\$ 813,968	\$ 4,132,535	\$ 254,591	\$ 4,738,410	\$ 1,366,218	\$ 2,551,112	\$ 2,390,774	\$ 114,698	\$ 10,127,676
Excess Revenues/ (Expenditures)	\$ 351,615	\$ 397,473	\$ (221,978)	\$ (2,355,575)	\$ (2,991)	\$ (450,160)	\$ (500,810)	\$ 27,888	\$ 10,000	\$ (51,698)	\$ (784,868)
Projected Beginning Fund Balance 2025	8,520,024	1,494,760	947,272	3,104,488	134,035	1,446,909	(120,489)	2,521,252	606,008	(17,928)	5,248,493
Projected Ending Fund Balance 2025	\$ 8,871,639	\$ 1,892,233	\$ 725,294	\$ 748,913	\$ 131,044	\$ 996,749	\$ (621,299)	\$ 2,549,140	\$ 616,008	\$ (69,626)	\$ 4,463,625



GENERAL FUND

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ 13,168,746	\$ 14,022,041	\$ 14,598,444
Licenses & Permits	1,247,715	1,397,715	1,437,040
Intergovernmental & Grants	4,976,999	4,551,056	3,308,281
Charges for Services	1,266,733	1,232,668	1,295,788
Contributions	278,443	256,762	221,850
Fines & Forfeitures	137,000	100,000	137,000
Investment Income	400,000	400,000	410,000
Interfund Transfers & Other	3,395,512	3,401,039	3,048,983
Financing Proceeds	-	-	-
Total Revenues	\$ 24,871,148	\$ 25,361,281	\$ 24,457,386
<u>EXPENDITURES</u>			
Personnel	\$ 13,631,937	\$ 14,018,474	\$ 15,343,172
Operations	8,980,336	9,253,570	9,547,444
Capital	1,432,823	971,242	1,100,000
Total Expenditures	\$ 24,045,096	\$ 24,243,286	\$ 25,990,616
Excess Revenues/(Expenditures)	\$ 826,052	\$ 1,117,995	\$ (1,533,230)



PUBLIC WORKS

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ 300,000	\$ 300,000	\$ 300,000
Licenses & Permits	26,000	26,000	26,000
Intergovernmental & Grants	5,993,970	6,354,281	6,189,017
Charges for Services	48,000	48,000	48,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	10,000	37,000	10,000
Interfund Transfers & Other	460,550	460,550	660,550
Financing Proceeds	-	-	-
Total Revenues	\$ 6,838,520	\$ 7,225,831	\$ 7,233,567
<u>EXPENDITURES</u>			
Personnel	\$ 2,465,461	\$ 2,465,460	\$ 3,162,349
Operations	3,854,805	3,879,106	3,304,563
Capital	825,000	500,500	965,000
Total Expenditures	\$ 7,145,266	\$ 6,845,066	\$ 7,431,912
Excess Revenues/(Expenditures)	\$ (306,746)	\$ 380,765	\$ (198,345)



HHS

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ 409,100	\$ 440,870	\$ 440,870
Licenses & Permits	-	-	-
Intergovernmental & Grants	4,627,620	5,437,167	5,974,975
Charges for Services	1,000	1,000	1,000
Contributions	1,000	21,000	21,000
Fines & Forfeitures	-	-	-
Investment Income	8,000	8,000	8,000
Interfund Transfers & Other	2,000	3,100	1,100
Financing Proceeds	-	-	-
Total Revenues	\$ 5,048,720	\$ 5,911,137	\$ 6,446,945
<u>EXPENDITURES</u>			
Personnel	\$ 2,004,185	\$ 2,106,974	\$ 2,295,951
Operations	3,415,179	4,105,766	3,911,075
Capital	-	-	-
Total Expenditures	\$ 5,419,364	\$ 6,212,740	\$ 6,207,026
Excess Revenues/(Expenditures)	\$ (370,644)	\$ (301,603)	\$ 239,919



SALES TAX

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ 4,230,000	\$ 4,230,000	\$ 4,460,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	7,000	7,000	7,000
Investment Income	-	-	60,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 4,237,000	\$ 4,237,000	\$ 4,527,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	4,526,182	4,526,183	4,496,033
Capital	-	-	-
Total Expenditures	\$ 4,526,182	\$ 4,526,183	\$ 4,496,033
Excess Revenues/(Expenditures)	\$ (289,182)	\$ (289,183)	\$ 30,967



CAPITAL EXPENDITURES

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	542,941	542,941	320,000
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	542,941	542,941	1,230,000
Financing Proceeds	-	-	-
Total Revenues	\$ 1,085,882	\$ 1,085,882	\$ 1,550,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	-	-	-
Capital	1,085,882	1,085,882	1,550,000
Total Expenditures	\$ 1,085,882	\$ 1,085,882	\$ 1,550,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ -



PUBLIC HEALTH
Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	2,760,515	2,334,047	2,345,496
Charges for Services	105,000	108,000	126,500
Contributions	46,700	109,822	83,481
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	35,000	35,000	261,493
Financing Proceeds	-	-	-
Total Revenues	\$ 2,947,215	\$ 2,586,869	\$ 2,816,970
<u>EXPENDITURES</u>			
Personnel	\$ 1,815,367	\$ 1,663,175	\$ 1,727,981
Operations	1,005,904	1,187,691	1,105,932
Capital	-	-	-
Total Expenditures	\$ 2,821,271	\$ 2,850,866	\$ 2,833,913
Excess Revenues/(Expenditures)	\$ 125,944	\$ (263,998)	\$ (16,943)



CONSERVATION TRUST FUND

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	60,000	60,000	79,000
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	3,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 60,000	\$ 60,000	\$ 82,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	60,000	60,000	82,000
Capital	-	-	-
Total Expenditures	\$ 60,000	\$ 60,000	\$ 82,000
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ -



MOSQUITO DISTRICT
Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ 76,000	\$ 76,000	\$ 74,170
Licenses & Permits	-	-	-
Intergovernmental & Grants	18,000	18,000	18,860
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	1,000	1,000	320
Interfund Transfers & Other	22,100	22,100	18,860
Financing Proceeds	-	-	-
Total Revenues	\$ 117,100	\$ 117,100	\$ 112,210
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	110,347	110,348	113,160
Capital	-	-	-
Total Expenditures	\$ 110,347	\$ 110,348	\$ 113,160
Excess Revenues/(Expenditures)	\$ 6,753	\$ 6,752	\$ (950)



LAND PRESERVATION FUND

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ 650,000	\$ 650,000	\$ 650,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	1,500	1,500	1,500
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 651,500	\$ 651,500	\$ 651,500
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	1,508,758	1,508,758	1,508,758
Capital	-	-	-
Total Expenditures	\$ 1,508,758	\$ 1,508,758	\$ 1,508,758
Excess Revenues/(Expenditures)	\$ (857,258)	\$ (857,258)	\$ (857,258)



SAGE GROUSE TRUST

Summary of Fund Resources

	2024		DRAFT #1	
	Budget	Projected	2025	Budget
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	-
Licenses & Permits	-	-	-	-
Intergovernmental & Grants	-	-	-	-
Charges for Services	76,710	76,710	76,710	76,710
Contributions	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Interfund Transfers & Other	-	-	-	-
Financing Proceeds	-	-	-	-
Total Revenues	\$ 76,710	\$ 76,710	\$ 76,710	76,710
<u>EXPENDITURES</u>				
Personnel	\$ -	\$ -	\$ -	-
Operations	75,873	75,873	75,873	75,873
Capital	-	-	-	-
Total Expenditures	\$ 75,873	\$ 75,873	\$ 75,873	75,873
Excess Revenues/(Expenditures)	\$ 837	\$ 837	\$ 837	837



RISK MANAGEMENT FUND

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	100,000	100,000	100,000
Financing Proceeds	-	-	-
Total Revenues	\$ 100,000	\$ 100,000	\$ 100,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	100,600	100,600	100,600
Capital	-	-	-
Total Expenditures	\$ 100,600	\$ 100,600	\$ 100,600
Excess Revenues/(Expenditures)	\$ (600)	\$ (600)	\$ (600)



GUNNISON COUNTY HOUSING AUTHORITY

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	4,146,721	4,146,721	13,500,000
Charges for Services	428,090	428,090	1,003,690
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	700	700	700
Interfund Transfers & Other	8,956,100	8,956,100	117,000,000
Financing Proceeds	-	-	-
Total Revenues	\$ 13,531,611	\$ 13,531,611	\$ 131,504,390
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	189,518	29,556	360,560
Capital	14,964,441	18,429,743	70,000,000
Total Expenditures	\$ 15,153,959	\$ 18,459,299	\$ 70,360,560
Excess Revenues/(Expenditures)	\$ (1,622,348)	\$ (4,927,688)	\$ 61,143,830



GV LOCAL MARKETING DISTRICT

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ 3,400,000	\$ 3,500,000	\$ 3,400,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	6,500
Investment Income	-	-	20,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 3,400,000	\$ 3,500,000	\$ 3,426,500
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	4,113,721	4,113,722	3,959,627
Capital	-	-	-
Total Expenditures	\$ 4,113,721	\$ 4,113,722	\$ 3,959,627
Excess Revenues/(Expenditures)	\$ (713,721)	\$ (613,722)	\$ (533,127)



AIRPORT

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	4,125,000	4,125,000	4,168,012
Charges for Services	2,219,995	2,219,993	2,392,068
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	10,000	10,000	10,000
Interfund Transfers & Other	5,793	5,792	5,793
Financing Proceeds	-	-	-
Total Revenues	\$ 6,360,788	\$ 6,360,785	\$ 6,575,873
<u>EXPENDITURES</u>			
Personnel	\$ 1,108,386	\$ 1,108,386	\$ 1,226,636
Operations	983,902	1,033,003	999,622
Capital	3,998,000	3,998,000	3,998,000
Total Expenditures	\$ 6,090,288	\$ 6,139,389	\$ 6,224,258
Excess Revenues/(Expenditures)	\$ 270,499	\$ 221,396	\$ 351,615



WASTEWATER

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	1,192,000	1,192,000	1,233,381
Contributions	-	-	-
Fines & Forfeitures	2,775	2,775	2,775
Investment Income	75	75	75
Interfund Transfers & Other	500,500	500,500	500,500
Financing Proceeds	-	-	-
Total Revenues	\$ 1,695,350	\$ 1,695,350	\$ 1,736,731
<u>EXPENDITURES</u>			
Personnel	\$ 93,328	\$ 93,327	\$ 75,875
Operations	1,038,482	992,708	1,084,383
Capital	91,000	91,000	179,000
Total Expenditures	\$ 1,222,810	\$ 1,177,035	\$ 1,339,258
Excess Revenues/(Expenditures)	\$ 472,540	\$ 518,315	\$ 397,473



WATER

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	245,500	245,500	88,000
Charges for Services	451,000	451,000	463,990
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	62,000	62,000	40,000
Financing Proceeds	-	-	-
Total Revenues	\$ 758,500	\$ 758,500	\$ 591,990
<u>EXPENDITURES</u>			
Personnel	\$ 135,474	\$ 135,474	\$ 322,322
Operations	238,158	255,663	245,646
Capital	346,000	346,000	246,000
Total Expenditures	\$ 719,632	\$ 737,137	\$ 813,968
Excess Revenues/(Expenditures)	\$ 38,868	\$ 21,363	\$ (221,978)



LANDFILL

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	45,000	45,000	45,000
Charges for Services	1,530,000	1,740,000	1,564,350
Contributions	-	-	-
Fines & Forfeitures	500	500	500
Investment Income	40,000	45,000	45,600
Interfund Transfers & Other	121,500	107,304	121,510
Financing Proceeds	-	-	-
Total Revenues	\$ 1,737,000	\$ 1,937,804	\$ 1,776,960
<u>EXPENDITURES</u>			
Personnel	\$ 691,861	\$ 691,861	\$ 685,362
Operations	889,751	889,283	847,173
Capital	250,000	50,000	2,600,000
Total Expenditures	\$ 1,831,612	\$ 1,631,144	\$ 4,132,535
Excess Revenues/(Expenditures)	\$ (94,612)	\$ 306,660	\$ (2,355,575)



MTN. VIEW SENIOR LIVING

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	138,000	138,000	138,000
Charges for Services	113,600	94,400	113,600
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 251,600	\$ 232,400	\$ 251,600
<u>EXPENDITURES</u>			
Personnel	\$ 8,848	\$ 8,848	\$ 48,723
Operations	204,332	204,332	205,868
Capital	-	-	-
Total Expenditures	\$ 213,180	\$ 213,180	\$ 254,591
Excess Revenues/(Expenditures)	\$ 38,420	\$ 19,220	\$ (2,991)



ISF I FLEET

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	750	750	750
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	20,000	20,000	20,000
Interfund Transfers & Other	2,623,500	2,674,109	2,767,500
Financing Proceeds	1,000,000	1,000,000	1,500,000
Total Revenues	\$ 3,644,250	\$ 3,694,859	\$ 4,288,250
<u>EXPENDITURES</u>			
Personnel	\$ 806,494	\$ 806,494	\$ 606,413
Operations	1,751,021	1,752,322	1,852,132
Capital	1,751,605	1,751,605	2,279,865
Total Expenditures	\$ 4,309,120	\$ 4,310,421	\$ 4,738,410
Excess Revenues/(Expenditures)	\$ (664,870)	\$ (615,562)	\$ (450,160)



ISF I FLEET

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	685,530	685,528	865,408
Financing Proceeds	-	-	-
Total Revenues	\$ 685,530	\$ 685,528	\$ 865,408
<u>EXPENDITURES</u>			
Personnel	\$ 651,302	\$ 651,302	\$ 691,953
Operations	624,264	624,063	674,265
Capital	-	-	-
Total Expenditures	\$ 1,275,566	\$ 1,275,365	\$ 1,366,218
Excess Revenues/(Expenditures)	\$ (590,036)	\$ (589,837)	\$ (500,810)



ISF II INFORMATION TECHNOLOGY

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	2,579,000	2,579,000	2,579,000
Financing Proceeds	-	-	-
Total Revenues	\$ 2,579,000	\$ 2,579,000	\$ 2,579,000
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	2,551,111	2,551,112	2,551,112
Capital	-	-	-
Total Expenditures	\$ 2,551,111	\$ 2,551,112	\$ 2,551,112
Excess Revenues/(Expenditures)	\$ 27,889	\$ 27,888	\$ 27,888



DEBT SERVICE

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	10,000
Interfund Transfers & Other	2,388,774	2,388,774	2,390,774
Financing Proceeds	-	-	-
Total Revenues	\$ 2,388,774	\$ 2,388,774	\$ 2,400,774
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	2,388,774	2,388,774	2,390,774
Capital	-	-	-
Total Expenditures	\$ 2,388,774	\$ 2,388,774	\$ 2,390,774
Excess Revenues/(Expenditures)	\$ -	\$ -	\$ 10,000



PUBLIC TRUSTEE
Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental & Grants	-	-	-
Charges for Services	63,000	63,000	63,000
Contributions	-	-	-
Fines & Forfeitures	-	-	-
Investment Income	-	-	-
Interfund Transfers & Other	32,840	32,840	-
Financing Proceeds	-	-	-
Total Revenues	\$ 95,840	\$ 95,840	\$ 63,000
<u>EXPENDITURES</u>			
Personnel	\$ 63,300	\$ 63,300	\$ 73,848
Operations	40,110	40,110	40,850
Capital	-	-	-
Total Expenditures	\$ 103,410	\$ 103,410	\$ 114,698
Excess Revenues/(Expenditures)	\$ (7,570)	\$ (7,570)	\$ (51,698)



GV RTA

Summary of Fund Resources

	2024 Budget	2024 Projected	DRAFT #1 2025 Budget
<u>REVENUES</u>			
Taxes	\$ 6,032,000	\$ 6,118,000	\$ 6,293,000
Licenses & Permits	-	-	-
Intergovernmental & Grants	359,512	359,512	2,883,108
Charges for Services	97,000	105,000	97,000
Contributions	-	-	-
Fines & Forfeitures	18,700	8,800	9,700
Investment Income	60,000	115,000	60,000
Interfund Transfers & Other	-	-	-
Financing Proceeds	-	-	-
Total Revenues	\$ 6,567,212	\$ 6,706,312	\$ 9,342,808
<u>EXPENDITURES</u>			
Personnel	\$ -	\$ -	\$ -
Operations	6,019,482	5,942,982	6,452,176
Capital	245,000	1,199,176	3,675,500
Total Expenditures	\$ 6,264,482	\$ 7,142,158	\$ 10,127,676
Excess Revenues/(Expenditures)	\$ 302,730	\$ (435,846)	\$ (784,868)