Board of Trustees Regular Meeting Agenda

October 6, 2026 at 5:30 PM

Town Hall - 621 27th Street Road, Garden City, CO 80631

The Board will consider and may act on the following items:

1. **Call to Order**
2. **Roll Call**
3. **Consent Agenda**
   - **a.** Approve Minutes from September 15, 2026 Regular Meeting
   - **b.** Approve Bills Paid
   - **c.** Approve Bills to be Paid
   - **d.** Approve Behrtec invoice in the amount of $3,166.25
   - **e.** Approve CivicPlus invoice in the amount of $3,000
   - **f.** Approve CorporateGift.com ACH in the amount of $1,495.46
   - **g.** Approve Water Rebate Program payment to Timothy Costello 2738 6th Ave Ln in the amount of $253.57
   - **h.** Approve Water Rebate Program payment to German Batrez 2711 6th Avenue Ln in the amount of $307.79
4. **Public Not on the Agenda Invited to be Heard**
5. **Accept Resignation from Trustee Rebecca Moreau**
6. **Approve Vacancy on the Town of Garden City Board of Trustees**
7. **Employee Benefits**
   - **a.** Approve Public Sector Health Care Group Insurance options
   - **b.** Adopt Resolution 15-2026 A Resolution of the Town of Garden City Approving Increase in Health Insurance Stipend for Town Employees
8. **2027 Budget**
   - **a.** 2027 Preliminary Budget Presentation
   - **b.** Set Budget Hearing for November 17th, 2026 at 5:30pm
9. **Resolutions**
   - **a.** Adopt Resolution 16-2026 Organization Resolution and Agreement for Credit Card Program
10. **Auditor RFP Responses**
    - **a.** Review the Adams Group LLC Proposal for Professional Auditing Services
    - **b.** Review Lance McMahon, CPA RFP
    - **c.** Review McMahan and Associates, L.L.C RFP
    - **d.** Review Haynie CPA Professional Auditing Services RFP
    - **e.** Review Fiscal Focus Partners RFP
11. **Approve October 27th Special Meeting for Interviews for Auditor**
12. **Consider new Christmas lights for the Town**
    - **a.** JellyFish Lighting estimate in the amount of $7,997.70
    - **b.** Silverline Permanent Lighting estimate in the amount of $7,350.50
    - **c.** Trimlight permanent lighting estimate in the amount of $6,934.27
13. **CIRSA 2027 Insurance Quotes**
    - **a.** Approve 2027 Workers' Compensation Preliminary Contribution Quotation
    - **b.** Approve 2027 Property/Casualty Preliminary Contribution Quotation
14. **Sealed Bids**
    - **a.** Consider sealed bid list of items from the Police Department
15. **Approve Maria Cardenas as State of Colorado Department of Revenue Sales Tax**

Appointee for the Town of Garden City

16. **Consider December 2026 Meeting**
17. **Cancel December Scheduled Board Meetings**
18. **Staff Reports**
    - **a.** Town Administrator
    - **b.** Police Chief
    - **c.** Town Attorney
19. **Other Board Issues**
20. **Announcements**
    - **a.** Town Hall will be closed Monday, October 12th, 2026 for Columbus Day
21. **Adjourn**

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Board of Trustees Regular Meeting Minutes

September 15, 2026 at 5:30 PM

Town Hall - 621 27th Street Road, Garden City, CO 80631

The Board will consider and may act on the following items:

1. Call to Order

Mayor Fil Archuleta called the meeting to order at 5:30 PM.
In Attendance: Town Administrator Linda Blackston, Deputy Town Administrator Cheryl Campbell, Deputy Clerk Lindsay Shoemaker, and Town Attorney Amy Penfold.

2. Roll Call

PRESENT: Mayor Fil Archuleta
Trustee Alex Lopez
Trustee Rebecca Moreau
Trustee Katherine Rodriguez
Trustee Jasmine Marquez

ABSENT: Trustee Leigh Sorensen
Trustee Gary Sorensen

3. Consent Agenda

a. Approve Minutes from September 1, 2026 Regular Meeting

b. Approve August 2026 Financial Reports

c. Approve Bills Paid

d. Approve Bills to be Paid

e. Approve Adobe Inc. invoice in the amount of $3,215.04

f. Approve DES Pipeline Maintenance invoice in the amount of $11,362.50

Trustee Alex Lopez moved to approve Consent Agenda items a.-f., seconded by Trustee Katherine Rodriguez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Jasmine Marquez
VOTING NO: None

DRAFT

Motion carried.

4. Public Not on the Agenda Invited to be Heard

There was none.

5. Community Gardens

a. Approve Community Gardens Sign Options

The Board was presented with six options for a sign to be placed at the Community Gardens. They chose the one at the top middle of the option list. With one addition being the established date of the Community Gardens.
Trustee Alex Lopez moved to approve the top middle option with the established date for the Community Gardens Sign, seconded by Trustee Katherine Rodriguez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Jasmine Marquez
VOTING NO: None
Motion carried.

6. Police Department Items

a. Approve Substantial Completion Letter

The Substantial Completion Letter is submitted when the punch list is complete, and the Administration and Police Chief are satisfied with the work on the Police Department.
Trustee Rebecca Moreau moved to approve the Substantial Completion Letter, seconded by Trustee Jasmine Marquez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Jasmine Marquez
VOTING NO: None
Motion carried.

b. Approve Mark Young Construction invoice for August 2026 in the amount of $5,751.01

Mayor Archuleta spoke about a section of brick needing to be sealed or grouted. This will be verified by the Chief.
Trustee Alex Lopez moved to approve Mark Young Construction invoice for August 2026 in the amount of $5,751.01, seconded by Trustee Rebecca Moreau.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Jasmine Marquez
VOTING NO: None
Motion carried.

7. Resolution

DRAFT

a. Adopt Resolution No. 14-2026 A Resolution Designating Fifteen Percent (15%) Of Sales Tax Revenue Collected Be Placed In The Capital Improvement Fund Of The Town Of Garden City Beginning In 2027

This resolution pertains to the discussion at the last meeting. Adopting this resolution will increase the distribution percentage to the General Fund from 75% to 85%. This will allow more funds for operations.
Trustee Rebecca Moreau moved to Adopt Resolution No. 14-2026 A Resolution Designating Fifteen Percent (15%) Of Sales Tax Revenue Collected Be Placed In The Capital Improvement Fund Of The Town Of Garden City Beginning In 2027, seconded by Trustee Alex Lopez.

VOTING YES: Trustee Jasmine Marquez, Trustee Katherine Rodriguez, Mayor Fil Archuleta, Trustee Rebecca Moreau, Trustee Alex Lopez
VOTING NO: None
Resolution 14-2026 adopted.

8. Staff Reports

a. Town Administrator

Town Administrator Linda Blackston gave her report. She and the staff are still working on the 2027 Budget. She has been having meetings with the staff and trustees. She had another meeting with the HR group. Public Sector Health Care Group is changing from United Health Care to Anthem. Linda will have more information about this at a future meeting. Deputy Town Administrator Cheryl Campbell and Buildings and Grounds Supervisor Tim Costello had a meeting with CDOT, City of Greeley Commissioner, and the Town's engineer, JC York. Mr. York determined that most of the drainage runoff is from Greeley. The Commissioner will work with staff to create an action plan to mitigate the runoff moving forward. Naranjo Civil Constructors is willing to donate two concrete barriers to the Town for the end of 27th Street Road. The Board requested the staff inquire about one more barrier, whether they donate or the Town purchases another one. Tim is verifying with CDOT before any barriers are placed. Mr. York will also be working on the drainage at the Town shop; there will be more information about this on a future agenda. Linda advised the Board that she granted a sign permit to Wicked Kool Rides that allows three signs. The business that was there before Wicked Kool Rides was Smokey's, and they predated the Town's current sign code. When the new business made their signs, they sized them based on the brackets left on the building from the business before. Thus, becoming non-compliant with the Town's current sign code. Linda advised the Board that the sign code should be updated in the future to make the language more uniform.

b. Police Chief

Chief Black was absent.

c. Town Attorney

Town Attorney Amy Penfold gave her report. She reported that many municipalities are adopting moratoriums on data centers. A data center permit was just approved by Weld County near Windsor.

They are also adopting moratoriums on drone deliveries. A lawsuit was filed to determine if trash in a dumpster in a public space can be legally tested for DNA without

a warrant. It was determined that it is legal. The state is imposing new calculations on marijuana tax dues. Psychological exams are being questioned as a possible discrimination issue for hiring applicants. Denver is suing the tobacco companies for having plastic filters on cigarettes.

9. Other Board Issues

Town Administrator Linda Blackston discussed the Christmas party options. Several of the options that staff looked into are $50-$100 per person not including wait staff and bartending. The Board decided on catering from Texas Roadhouse and for the staff to hire wait staff to serve. Linda reminded the Board about the District 2 Fall Meeting and to RSVP by Thursday. Deputy Clerk Lindsay Shoemaker asked about dinner for the work session and the Board selected Subway. The Mayor reminded the Board to call Linda after hours if there are any problems.

10. Announcements

a. The Police Department Open House is September 17th, from 4PM-6PM

b. Paint the Town for Kids is Saturday, September 19th, at 2:00PM

This event has been cancelled.

c. The Police Department 2027 Budget Work Session is Tuesday, September 22nd, at 5:30PM

d. The Hope House Northern Colorado Gala is Saturday, September 26th from 5PM-9PM

11. Adjourn

Trustee Alex Lopez moved to adjourn, seconded by Trustee Jasmine Marquez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Jasmine Marquez
VOTING NO: None
Motion carried.

Since there was no further business, Mayor Archuleta adjourned the meeting at 6:05PM.

_____
Lindsay Shoemaker, Deputy
Town Clerk

DRAFT

Town of Garden City

Bills Paid

September 10-29, 2026

Date	Num	Vendor	Amount
1020 Cash in Checking			
09/15/2026	24930	Behrtec LLC	-3,166.25
09/15/2026	24931	Sam's Club	-258.79
09/15/2026	24932	Mountain High Disposal	-191.70
09/15/2026	24933	City of Greeley Utility Billing	-849.95
09/15/2026	24934	Cintas	-106.16
09/15/2026	24935	The Police and Sheriffs Press	-20.00
09/15/2026	24936	Amazon Business	-134.92
09/15/2026	24937	Ace Hardware	-132.40
09/15/2026	24938	Amy C. Penfold	-2,289.00
09/15/2026	24939	Award Alliance	-1,832.96
09/15/2026	24940	Comcast	-381.10
09/15/2026	24941	Lopez, Eliseo	-400.00
09/22/2026	24942	Tatyana's 5 Star Dry Cleaner LLC	-80.89
09/22/2026	24943	Bratton's Office Equipment	-143.16
09/22/2026	24944	CMCA	-875.00
09/22/2026	24945	Petty Cash	-45.79
09/22/2026	24946	Cintas-1st Aid	-637.01
09/22/2026	24947	Mundare LLC	-775.00
09/22/2026	24948	Family Support Registry	-562.00
09/22/2026	24949	Amazon Business	-167.24
09/22/2026	24950	Family Support Registry.	-384.00
09/22/2026	24951	Home Depot Credit Services	-33.30
09/22/2026	24952	Wing Shack	-385.50
09/23/2026	24953	Filbert Archuleta	-618.74
09/15/2026	EFT	Globe Life	-1,114.90
09/20/2026	EFT	Public Sector Health Care Group	-9,232.34
09/25/2026	EFT	AFLAC	-243.64
09/11/2026	EFT	Unify Payroll	-227.00
09/15/2026	EFT	Quiktrip	-1,353.77
09/11/2026	EFT	Payroll	-36,329.27
09/25/2026	EFT	Payroll	-35,640.93
09/11/2026	EFT	United States Treasury	-11,221.17
09/25/2026	EFT	United States Treasury	-10,737.18
09/11/2026	EFT	Colorado Department of Revenue	-2,143.36
09/25/2026	EFT	Colorado Department of Revenue	-2,099.85
09/11/2026	EFT	Mission Square	-5,867.95
09/25/2026	EFT	Mission Square	-5,515.40
09/11/2026	EFT	Fidelity HSA	-100.00
09/25/2026	EFT	Fidelity HSA	-100.00
09/11/2026	EFT	Fire & Police Pension Association	-5,412.74
09/25/2026	EFT	Fire & Police Pension Association	-6,089.35
09/28/2026	EFT	Xcel Energy	-802.91
09/28/2026	EFT	Xcel Energy	-39.88

Town of Garden City

Bills Paid

September 10-29, 2026

Date	Num	Vendor	Amount
09/28/2026	EFT	Xcel Energy	-25.32
09/28/2026	EFT	Xcel Energy	-504.48
09/28/2026	EFT	Xcel Energy	-269.62
09/28/2026	EFT	Xcel Energy	-101.87
09/28/2026	EFT	Xcel Energy	-330.09
09/25/2026	EFT	Unify Payroll	-251.00
Total for 1020 Cash in Checking			**-$150,224.88**

Town of Garden City

Bills to be Paid

September 30, 2026

Date	Num	Vendor	Amount
1020 Cash in Checking			
09/30/2026	24954	Bratton's Office Equipment	-218.00
09/30/2026	24955	CivicPlus, LLC	-3,525.00
09/30/2026	24956	Cintas-1st Aid	-41.69
09/30/2026	24957	Timothy Costello	-253.57
09/30/2026	24958	Cintas	-119.49
09/30/2026	24959	Mundare LLC	-2,290.00
09/30/2026	24960	Amazon Business	-155.20
09/30/2026	24961	German Batrez	-307.79
09/30/2026	24962	ALLO Communications	-318.75
09/30/2026	24963	Tyler Technologies	-852.18
09/30/2026	24964	O'Reilly Auto Enterprises, LLC	-228.30
Total for 1020 Cash in Checking			**-$8,309.97**

Invoice

Date	Invoice #
9/14/2026	8406

Bill To

Town of Garden City
621 27th St Rd
Garden City, CO 80631

Remit Payment To:

Behrtec LLC
1703 61st Ave. STE 101
Greeley CO 80634

NOTE: OUR ADDRESS HAS CHANGED PLEASE UPDATE YOUR RECORDS

P.O. No.	Terms
	Due on receipt

Quantity	Description	Rate	Amount
2	[08/04/2026 Tkt 13481] R, Theodore, Desktop Support: 7.27.26 - Laptop Issues and Networking Checked out laptop that is having power issues Worked on VLAN setup Worked on group policy settings	149.00	298.00
2	[08/04/2026 Tkt 13482] R, Theodore, Network Support: 7.31.26 - Networking Updated Unifi application Worked on VLAN setup Worked on firewall rules and connections	149.00	298.00
0.25	[08/10/2026 Tkt 13497] R, Theodore, Desktop Support: 8.6.26 - New Account Issues Helped with domain account login and mapped drive issues Setup outlook email and onedrive	149.00	37.25
1	[08/13/2026 Tkt 13543] R, Theodore, Maintenance: 8.12.26 - K&M Contact Contacting K to reset camera passwords after lockout/lost password	149.00	149.00
1.25	[08/13/2026 Tkt 13524] R, Theodore, Microsoft Admin Services: 8.11.26 - Spam Emails Worked with users whos email session seems to have been stolen and sent out spam/malicious emails	149.00	186.25
0.25	[08/31/2026 Tkt 13653] Cook-Coyle, Josiah, Microsoft Admin Services: 8.26.2026 Remote MFA help for Jay. Remotely assisted Jay with multi-factor authentication on his Microsoft account.	149.00	37.25
2.5	[09/02/2026 Tkt 13663] ., Josh, Desktop Support: 9.1.26 camera fix and vlan setup Resolved issue with camera system due to NVR and network config issue. Verified cameras worked and recording. Worked on VLAN, tested and set up with VLAN for chief black PC	149.00	372.50
4	[09/04/2026 Tkt 13678] R, Theodore, Network Support: 9.3.26 - Police Department Vlans and Switches Fixed vlan issues on 1930 Switch Fixed printing and camera connection issues Worked on Vlan and switch documentation	149.00	596.00
3.25	[09/04/2026 Tkt 13682] R, Theodore, Network Support: 9.2.26 - Networking and Vlan setup Worked on vlan testing and connections between the vlans Worked on printing and vlan issues	149.00	484.25

Total	
Payments/Credits	
Balance Due	

Payment for all work performed or materials provided is due immediately upon work completion or materials delivery. Accepted payments include cash or check only. Any unpaid balance over 30 days old will accrue interest at the rate of 1.5% per month or 18% per year. A fee of $45.00 will be assessed for any check that is returned due to insufficient funds.

Invoice

Date	Invoice #
9/14/2026	8406

Bill To

Town of Garden City
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Garden City, CO 80631

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1703 61st Ave. STE 101
Greeley CO 80634

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P.O. No.	Terms
	Due on receipt

Quantity	Description	Rate	Amount
4	[09/10/2026 Tkt 13704] ., Josh, Desktop Support - misc maintenance day at courthouse... worked on multiple random users issues also	149.00	596.00
0.75	[09/11/2026 Tkt 13709] R, Theodore, Network Support: 9.4.26 - Guest Network Setup Setup Guest network and landing page for GCPD	149.00	111.75

Total	$3,166.25
Payments/Credits	$0.00
Balance Due	$3,166.25

Payment for all work performed or materials provided is due immediately upon work completion or materials delivery. Accepted payments include cash or check only. Any unpaid balance over 30 days old will accrue interest at the rate of 1.5% per month or 18% per year. A fee of $45.00 will be assessed for any check that is returned due to insufficient funds.

Invoice

Updated Remittance Address:
(FOR PAYMENTS ONLY)
CivicPlus LLC
PO Box 737311
Dallas TX 75373-7311

#388817

9/22/2026

Bill To

Maria Cardenas
Town of Garden City, CO
621 27th Street Road
Garden City CO 80631

TOTAL DUE

$3,000.00

Due Date: 10/22/2026

Terms	Customer	Quote #	Approving Authority
Net 30	Town of Garden City, CO	Q-147679	

Qty	Item	Start Date	End Date
1	DocAccess Essentials	9/1/2026	8/31/2027

Total	$3,000.00
Due	**$3,000.00**

To pay your invoice online **Click Here**.

Please submit payment via ACH using the details below. Please send notification of ACH transmission via email to remittance@civicplus.com. That address is not monitored for other inquiries or notifications. For our current W-9, please click this link: CivicPlus W-9. For any other invoice questions or information, please contact us at accounting@civicplus.com.

Bank Name	Account Name	Account Number	Routing Number
JPMorgan Chase	CivicPlus LLC	910320636	021000021

QUOTE

CORPORATE GIFT.COM

4 Washington Street
2nd Floor
Tenafly NJ 07670

Number:	Date:	Expiration Date:
CG/109142	Sep 22, 2026	Oct 7, 2026

Company Name:

To: Lindsay Shoemaker

Quote For: [redacted]

PRODUCTS

#	ITEM	SKU	QTY	PRICE/UNIT	SUBTOTAL
1.	[redacted]				
	Variations				
	[redacted]		[redacted]	$59.99	$1,319.78

	DETAILS	QTY	PRICE/UNIT	SUBTOTAL
Customization				
[redacted]	[redacted]	1	$0.00	$0.00

	SKU	QTY	PRICE/UNIT	SUBTOTAL
Fees				
Setup fee	SKU-v-Fee-Setup	1	$120.00	$120.00

	LOCATIONS	PRICE/LOCATION	SUBTOTAL
Shipping Estimate			
Ground	1	$55.68	$55.68

Note

**Sales tax TBD **Shipping is just an estimate

TOTAL $1,495.46

DISCLAIMER

This quote is for reference only and is not a binding contract. Final pricing, including shipping, taxes and fees may change based on order details and market conditions. All pricing is subject to change due to factors including, but not limited to: changes to tariffs, import duties, or government regulations. Any resulting changes will be reviewed with you before production or fulfillment begins. Please review this quote carefully, it is valid for 14 days unless otherwise noted.

TO ALL RESIDENTS AND PROPERTY OWNERS IN GARDEN CITY, CO

The Water Rebate Program rebates half of your water bill from May through August, to a maximum of $400. You will be required to submit copies of your water bills for those months to receive the rebate.

The Rebate application must be complete including all attachments and received by the Clerk's Office at the Town Hall 621 27th Street Road. Please make sure you include a copy of the front page of your lease (if renting), a copy of two water bills paid in the previous 12 months, and a photo of your property before the season starts.

Please come to the Town Hall to get an application or you may download one at http://townofgardencity.com.

The deadline for the submission of photos at the end of August and the summer's water bills is September 15. The rebates will be awarded after September 15.

Please call the Clerk's Office at 351-0041 if you have any questions or comments about the Rebate Program.

You may view the Ordinance regarding this program at the Town Hall 621 27th Street Road between 9:00 AM and 6:00 PM Monday through Thursday.

Town of Garden City
621 27th St. Road • Garden City, CO 80631 • 970-351-0041 • townofgardencity.com

RESIDENTIAL LANDSCAPE IMPROVEMENT AND WATER REBATE APPLICATION

ALL APPLICATIONS ARE DUE BY THE LAST BUSINESS DAY IN MAY

A. APPLICANT

1. Name: Tim Costello
2. Address: [redacted]
3. Telephone: Home: _____

   Work: _____

   Cell: [redacted]
4. E-mail address: _____

B. TYPE OF REBATE REQUESTED

1. Type of home: Single family
2. Address of residence for which the rebate is requested: [redacted]
3. Do you ☐ own or ☒ rent?

If you checked rent, state the owner's name, address and telephone number:

Jill Terloak 970-420-8868

Submit written consent of property owner to participate in the program.

C. ATTACHMENTS

1. Renters attach the front page of your lease.
2. All owner applicants attach a copy of two water bills that you have paid in the last twelve months.
3. Attach a photograph of your property as it exists and the time of application.
4. Briefly describe the improvements you will make to seek a rebate grant.

D. RULES

1. Only one rebate is available to each property address or household.
2. Multi-Family units may qualify for one rebate unless there are multiple owners.
3. The rebate is paid at the discretion of the Board of Trustees or a committee selected by the Board.
4. The rebate amount will be one-half of the totals of your water bills for the months of May, June, July and August up to a maximum rebate amount of $400.

Save your May, June, July and August water bills as you cannot receive the rebate without proof of the amount billed by and paid to the City of Greeley.

5. Take photographs of your landscape at the end of August and submit them to the Town by the deadline of September 15.
6. Grant amounts will be approved or disapproved after September 15.
7. Grant rebates will be based upon your contribution to the enhanced appearance of the neighborhood.

Applicant understands that only one rebate is available to each property, address or household. Applicant understands that the rebate is paid at the discretion of the Board of Trustees of the Town of Garden City and no right to a rebate exists except upon complete application and approval of the rebate.

_____ 5-28-26

Renter or Owner Date

RESIDENTIAL LANDSCAPE IMPROVEMENT AND WATER REBATE APPLICATION

ALL APPLICATIONS ARE DUE BY THE LAST BUSINESS DAY IN MAY

A. APPLICANT

1. Name: German Batrez Camillo
2. Address: [redacted]
3. Telephone: Home: [redacted]

   Work: _____

   Cell: _____
4. E-mail address: [redacted]

B. TYPE OF REBATE REQUESTED

1. Type of home: Residential House
2. Address of residence for which the rebate is requested: [redacted]
3. Do you [X] own or [ ] rent?

If you checked rent, state the owner's name, address and telephone number:

_____

Submit written consent of property owner to participate in the program.

C. ATTACHMENTS

1. Renters attach the front page of your lease.
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6. Grant amounts will be approved or disapproved after September 15.
7. Grant rebates will be based upon your contribution to the enhanced appearance of the neighborhood.

Applicant understands that only one rebate is available to each property, address or household. Applicant understands that the rebate is paid at the discretion of the Board of Trustees of the Town of Garden City and no right to a rebate exists except upon complete application and approval of the rebate.

_____ 09/11/2026

Renter or Owner Date

Anthem BCBS PPO A	Anthem BCBS PPO B	Anthem BCBS PPO C	Anthem BCBS Pathway EPO C	Anthem BCBS NEW PPO G	Kaiser EPO HMO Plan D
PPO Network	PPO Network	PPO Network	Pathway EPO	PPO Network	Kaiser HMO
$30 copay	$30 copay	**$0 copay**	**$0 copay**	$30 copay	$25 copay
$60 copay	$60 copay	$60 copay	$60 copay	$60 copay	$50 copay
Plan pays 100%	Plan pays 100%	Plan pays 100%	Plan pays 100%	Plan pays 100%	Plan pays 100%
Plan pays 100% after copay	Plan pays 100% after copay	Plan pays 100% after copay	Plan pays 100% after copay	Plan pays 70% after deductible	$0 copay
$15 / $50 / $75 / 30% max $500	$15 / $50 / $75 / 30% max $500	$5 / $50 / $75 / 30% max $500	$5 / $50 / $75 / 30% max $500	$15 / $50 / $75 / 30% max $500	$10 / $40 / $60 / 30% max $300
tier 1 / tier 2 / tier 3 / specialty	tier 1 / tier 2 / tier 3 / specialty	tier 1 / tier 2 / tier 3 / specialty	tier 1 / tier 2 / tier 3 / specialty	tier 1 / tier 2 / tier 3 / specialty	tier 1 / tier 2 / tier 3 / specialty
$1,500 in-network	$3,000 in-network	$3,000 in-network	$3,000 in-network	$5,000 in-network	$0 in-network
$3,000 In-network	$6,000 in-network	$6,000 in-network	$6,000 in-network	$10,000 In-network	$0 in-network
Plan pays 80% in-network	Plan pays 100% in-network	Plan pays 80% in-network	Plan pays 80% in-network	Plan pays 70% in-network	Plan pays 100% in-network
			NO OUT OF NETWORK BENEFITS EXCEPT ER/UC		
$4,500 per individual	$6,500 per individual	$6,500 per individual	$6,500 per individual	$7,000 per individual	$4,500 per individual
$9,000 per family	$13,000 per family	$13,000 per family	$13,000 per family	$14,000 per family	$9,000 per family
					(INCLUDES DEDUCTIBLE AND COPAYS)
Plan pays 80% after deductible	Plan pays 100% after deductible	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 70% after deductible	$1,000 per day / 3 days
Plan pays 80% after deductible	Plan pays 100% after deductible	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 70% after deductible	$1,000 copay
ER: $1,000 copay Urgent Care: $60 copay	ER: $1,000 copay Urgent Care: $60 copay	ER: $1,000 copay Urgent Care: $0 copay	ER: $1,000 copay Urgent Care: $0 copay	ER: 70% after deductible, $60 urgent care	$500 copay, $50 urgent care
Plan pays 80% after deductible	Plan pays 100% after deductible	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 70% after deductible	$200 copay
Anthem 2027	Anthem 2027	Anthem 2027	Anthem 2027	Anthem 2027	Kaiser 2027
2 EE	2 EE	1 EE, 1 ES, 1EC	0 Enrolled	0 Enrolled	0 Enrolled
$1,099	$1,033	$893	$831	$804	$916
$2,426	$2,259	$1,955	$1,818	$1,760	$1,890
$1,992	$1,864	$1,614	$1,501	$1,453	$1,812
$3,018	$3,072	$2,697	$2,509	$2,428	$2,331

RESOLUTION OF THE
TOWN OF GARDEN CITY BOARD OF TRUSTEES

RESOLUTION NO. 15-2026
A RESOLUTION OF THE TOWN OF GARDEN CITY
APPROVING INCREASE IN HEALTH
INSURANCE STIPEND FOR TOWN EMPLOYEES

WHEREAS, the Board of Trustees (the "Board") of the Town of Garden City, Colorado (the "Town") pursuant to C.R.S. § 31-15-103, has the power to pass resolutions; and

WHEREAS, the Town offers Town employees a stipend to use toward employee health insurance in the amount of $950.00 per month (the "Health Insurance Stipend"); and

WHEREAS, the Board desires to increase the Health Insurance Stipend to $1,150.00 per month, effective January 1, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF GARDEN CITY, COLORADO AS FOLLOW:

Section 1 – Health Insurance Stipend. Effective January 1, 2026, the Town will increase the Health Insurance Stipend to $1,150.00 per month for each employee of the Town.

Section 2 – Validity. Should any one or more sections or provisions of this Resolution or of any of the primary or secondary codes adopted by reference be judicially determined invalid or unenforceable, such judgment shall not affect, impair or invalidate the remaining provisions of this Resolution or the codes adopted by reference hereby, the intention being that the various sections and provisions are severable.

Section 6 – Interpretation. This Resolution shall be interpreted and construed as to effectuate its general purpose.

The foregoing Resolution was adopted at a regularly scheduled meeting of the Board of Trustees of the Town of Garden City, held on October 6th, 2026, which meeting was duly and properly called.

PASSED, ADOPTED AND APPROVED this 6th day of October, 2026.

TOWN OF GARDEN CITY

By: _____
Filbert Archuleta, Mayor

ATTEST:

_____
Lindsay Shoemaker, Deputy Town Clerk

2027 Budget Workbook

Town of Garden City - General Fund

GL Account	Actual 2025	Adopted 2026	Estimated 2026	Proposed 2027
Beginning Balances				
Emergency Reserves for Future Years Cash Expenditures		37,961		
Non Emergency Reserves for Future Years Cash Expenditures		8,428,752		
Total Reserves	0	8,466,713	0	0

REVENUE

3100 TAXES				
3110 Property Taxes Current Year	79,546	83,917	83,917	88,801
3111 Personal Property Exemption	947	0	702	0
3112 Special Assessments	0	0	0	0
3113 Senior/Veterans Tax	228	0	145	0
3115 Prior Year Property Taxes	108	0	0	0
3120 Specific Ownership Taxes	3,293	3,000	3,484	3,500
3131 State Collected Sales Tax	2,157,160	2,100,000	1,873,190	2,040,000
3161 Gas Franchise Tax	8,818	8,000	9,654	9,000
3162 Electric Franchise Tax	10,470	10,000	0	10,500
3163 Cable TV Franchise Tax	1,620	1,500	1,534	1,500
Total 3100 TAXES	**2,262,191**	**2,206,417**	**1,972,626**	**2,153,301**
3200 LICENSES AND PERMITS				
3211 Liquor Licenses	1,454	1,504	1,504	1,504
3216 Business Licenses	8,520	10,000	8,825	10,000
3217 Security Licenses	600	800	350	500
3219 Marijuana Facilities License-Retail	14,000	14,000	16,000	14,000
3220 Marijuana Facilities License-Medical	10,000	10,000	12,000	10,000
3221 Building Permits	4,890	2,000	3,120	2,000
3291 Dog Licenses	350	50	100	50
Total 3200 LICENSES AND PERMITS	**39,814**	**38,354**	**41,899**	**38,054**
3300 INTERGOVERNMENTAL				
3310 Cigarette Tax	2,145	1,500	1,761	1,500
3350 Motor Vehicle Registrations	1,153	1,200	2,119	1,200
3360 Highway Users Tax	10,040	10,115	11,372	11,179
3370 County Road and Bridge	4,918	4,000	5,512	4,000
3380 State Entitlement CTF	3,055	3,000	3,048	3,000
3620 Severance Tax	2,157	10,000	3,302	2,000
Total 3300 INTERGOVERNMENTAL	**20,413**	**26,815**	**24,065**	**19,879**
3400 CHARGES FOR SERVICE				
3411 Court Costs	3,353	3,000	1,817	3,000
3412 Court Surcharge	35,300	35,000	30,329	35,000
3413 Court Stay of Execution Fee	0	0	0	0
3414 Court Failure to Appear	3,405	3,000	2,597	3,000
3415 Sales of Maps and Publications	0	0	0	0
3416 Bench Warrant Fees	836	500	300	500
3417 Payment Plan Fee	2,127	1,800	1,126	1,800
3420 Special Meeting Application Fee	0	0	800	0
3421 Open Records Request	0	100	0	100
3422 Returned Check Fee	0	0	0	0
3423 Police Records Request	886	100	700	100
3426 Community Center rental	3,950	3,000	4,000	3,000
Total 3400 CHARGES FOR SERVICE	**49,857**	**46,500**	**41,670**	**46,500**
3500 FINES AND FORFEITS				
3510 Municipal Court Fines	92,517	80,000	112,076	100,000
3512 District Court Fines	867	750	854	750
3515 Jail Bond Forfeits	1,220	0	0	0

2027 Budget Workbook
Town of Garden City - General Fund

GL Account	Actual 2025	Adopted 2026	Estimated 2026	Proposed 2027
3536 Comm Center Deposit Forfeits	500	0	0	0
Total 3500 FINES AND FORFEITS	**95,104**	**80,750**	**112,930**	**100,750**
3600 INTEREST/ROYALTIES/MISC				
3612 Interest from Stifel Nicolaus Investment	178,523	125,000	135,000	160,000
3613 Interest from ColoTrust Plus	167,136	125,000	90,000	90,000
3614 Change in Mkt Value Stifel Nicolaus	25,881	0	0	0
3616 Interest from Weld County	698	0	61	0
3619 Royalties from Oil Drilling	4,506	3,500	11,974	3,500
3640 Law Enforcement Grants	9,101	10,000	4,771	0
3641 Refunds	1,619	0	1,475	0
3642 Grant revenue	6,299	0	0	0
3650 Wholesale Fees - Marijuana	37,551	24,000	26,000	24,000
3672 Donations	2,000	0	0	0
3680 Other Revenue	15,190	0	7,000	0
3682 Insurance Claim Payments	3,135	0	0	0
Total 3600 INTEREST/ROYALTIES/MISC	**451,640**	**287,500**	**276,281**	**277,500**
3700 Transfer from CTF Fund	0	3,000	0	0
3800 Transfer from General	866,000	0	0	0
3810 Cap Imp Transfer from GF	0	0	0	0
TOTAL REVENUE	**2,919,019**	**2,686,336**	**2,469,471**	**2,635,984**

Sale of Assets	0	0	0	0
Total Revenue	2,919,019	2,686,336	2,469,471	2,635,984
GF Transfer from Conservation Trust	3,000	3,000	3,000	3,000
GF Transfer from Capital Improvement Fund	0	0	0	0
Total Revenue and Transfer	2,922,019	2,689,336	2,472,471	2,638,984
Total Funds Available	2,922,019	11,118,088	2,472,471	2,638,984

EXPENDITURES

4000 LEGISLATIVE - TRUSTEES				
4011 Trustees Salaries	27,375	32,000	30,325	32,000
4012 Workers' Comp	65	61	61	51
4013 UI Surcharge	466	500	506	544
4015 Payroll Tax	2,095	2,448	2,459	2,448
4021 Office Supplies	294	350	0	350
4022 Hardware/Computers	748	2,500	0	2,500
4030 Publishing	1,594	2,200	44	2,200
4052 Legal	17,682	25,000	12,420	25,000
4060 Software	0	2,250	0	2,250
4072 Mileage & Travel	572	750	148	750
4075 Dental & Vision	3,500	3,500	3,780	3,500
4076 Globe Life Supplemental	3,239	3,600	2,365	3,600
4077 Meals and Lodging	5,187	5,000	927	5,000
4078 Tuition - Registration Fees	1,836	2,300	0	2,300
4079 Fitness Reimbursement	0	3,500	410	3,500
4083 Liability Insurance	3,026	3,448	3,515	6,130
Total 4000 LEGISLATIVE - TRUSTEES	**67,679**	**89,407**	**56,960**	**92,122**
4100 JUDICIAL				
4102 Judge Salary	7,200	8,200	7,200	8,200
4110 Translation	2,060	2,200	1,740	2,200
4121 Supplies	88	4,200	617	2,500
4122 Judicial Computers	0	2,500	0	2,500
4125 Books, Catalogs and Maps	0	0	0	0

2027 Budget Workbook
Town of Garden City - General Fund

GL Account	Actual 2025	Adopted 2026	Estimated 2026	Proposed 2027
4130 Publishing	0	0	0	0
4131 Judicial Postage	575	700	334	700
4132 Printing and Duplication	0	100	0	100
4133 Dues and Subscriptions	50	100	50	100
4152 Legal	21,044	30,000	12,132	25,000
4157 Consultants	0	0	0	0
4158 Contract Labor	0	1,000	0	500
4160 Software	9,075	10,000	9,004	10,000
4163 R&M Office Equipment	11	1,000	0	1,000
4177 Judicial Meals	1,848	2,400	1,682	2,400
4185 Office Equipment Rental	0	0	0	0
4187 Bank Fees	10,054	12,000	7,295	11,000
Total 4100 JUDICIAL	52,003	74,400	40,054	66,200
4200 EXECUTIVE				
4211 Mayor Salary	9,380	11,275	9,744	10,720
4213 UI Surcharge	160	200	181	182
4215 Payroll Tax	718	863	814	820
Total 4200 EXECUTIVE	10,257	12,338	10,739	11,722
4300 ELECTIONS				
4302 Judges	0	405	0	405
4321 Supplies	0	1,000	0	1,000
4330 Publishing	0	200	0	200
4331 Postage	0	100	0	100
4352 Legal	0	1,000	189	1,000
4358 Contract-County	0	1,000	0	1,000
4377 Meals	0	300	0	300
Total 4300 ELECTIONS	0	4,005	189	4,005
4400 ADMINISTRATIVE				
4411 Administrative Salaries	307,353	350,000	399,675	350,000
4412 Workers' Comp	398	499	965	527
4413 Unemployment Insurance	2,067	2,081	2,081	2,312
4414 Payroll Tax	25,312	26,775	40,497	26,775
4415 457b Contribution	21,674	35,000	44,874	35,000
4421 Office Operating Supplies	5,228	7,000	5,838	7,000
4422 Computers	1,884	5,000	0	5,000
4423 Fringe Benefits	1,196	2,000	640	1,000
4425 Books, Catalogs and Maps	0	300	0	300
4430 Publishing	1,191	2,000	724	2,000
4431 Postage	932	1,500	1,253	1,500
4432 Printing and Duplication	1,057	2,000	1,042	2,000
4433 Dues and Subscriptions	2,772	3,000	2,115	3,000
4441 Electric Utility	2,737	3,200	2,509	3,200
4442 Gas Utility	902	1,200	779	1,200
4443 Water Utility	766	850	788	850
4445 Telephone	1,703	2,000	1,498	2,400
4446 Cell Phones	1,200	1,200	1,369	1,428
4447 Internet Access	1,776	1,600	1,494	2,400
4450 Web Site	12,056	6,000	5,600	6,300
4452 Legal	7,413	20,000	6,264	15,000
4453 Accounting	6,836	30,000	31,647	30,500
4454 Auditing	20,785	25,000	22,100	25,000
4457 Consultants	42,520	30,000	15,968	25,000
4458 Contract Labor	253	5,000	695	1,500
4460 Software	11,994	12,000	8,525	12,000
4463 R&M Office Equipment	1,196	2,500	294	1,500

2027 Budget Workbook
Town of Garden City - General Fund

GL Account	Actual 2025	Adopted 2026	Estimated 2026	Proposed 2027
4465 R&M Land	471	2,500	57	1,000
4466 R&M Buildings	12,802	14,000	11,934	14,000
4472 Mileage & Travel	328	1,000	1,000	1,000
4476 Globe Life Supplemental	2,282	2,400	2,381	2,400
4477 Employee Meals and Lodging	3,525	3,000	3,060	3,000
4478 Tuition and Registration Fees	13,772	14,000	15,500	14,000
4479 Fitness Reimbursement	833	2,000	2,000	2,000
4480 Employee Insurance Combined	29,382	36,780	39,828	55,200
4480.1 457b Contribution in lieu of health stipend	7,402	8,820	9,314	0
4481 Property Insurance	1,372	1,392	1,392	1,410
4482 Other Property Insurance	525	420	420	254
4483 Liability Insurance	3,458	1,965	2,022	3,748
4485 Office Equipment Rental	0	250	0	250
4487 Bank Charges	327	500	114	500
4488 Treasurer's Fee	822	839	839	888
4489 Other Expenditures	1,669	0	0	0
Total 4400 ADMINISTRATIVE	**562,172**	**667,571**	**689,187**	**664,342**
4500 PLANNING AND ZONING				
4530 Publishing	0	300	21	300
4552 Legal	42	6,000	0	4,000
4557 Consultants	0	0	0	6,000
Total 4500 PLANNING AND ZONING	**42**	**6,300**	**21**	**10,300**
4600 LAW ENFORCEMENT				
4603 IGA-Dispatch/Guard	24,054	27,304	27,304	26,260
4604 IGA-Jail Services	1,620	2,500	1,058	2,500
4605 Life Stories	0	1,000	0	1,000
4606 Victim's Advocate	1,225	2,610	2,610	2,375
4610 Weld County Drug Task Force	0	1,000	0	1,000
4611 Police Department Salaries	536,735	551,749	545,853	562,784
4611.1 PD Admin Salaries	59,141	67,766	66,037	71,161
4612 Workers' Comp	21,144	19,247	23,796	20,717
4613 UI Surcharge	3,753	3,121	3,138	3,468
4614 Payroll Tax	18,022	20,000	16,607	17,244
4615 457b Contribution	23,540	35,468	30,254	26,451
4616 Police part-time salaries	21,542	40,000	40,000	40,000
4617 Overtime	15,647	20,000	11,955	20,000
4621 Operating Supplies	1,418	3,500	3,500	3,500
4622 Computers	4,951	4,000	349	5,000
4623 Fringe Benefits	980	1,000	449	1,500
4625 Books, Catalogs, Maps	0	750	178	750
4626 Uniforms & Safety Gear	5,238	7,000	9,000	7,000
4627 Weapons & Ammunition	3,147	5,000	5,000	5,000
4628 Body worn cameras/Axon Enterprises	12,804	12,804	12,804	30,143
4630 Publishing	0	300	76	300
4631 Postage	85	325	41	325
4632 Printing	343	750	1,400	750
4633 Dues and Subscriptions	2,081	2,000	1,410	2,500
4636 Public Relations, Outreach	3,349	2,500	1,000	2,000
4641 Electric Utility	1,852	3,000	4,500	6,000
4642 Gas Utility	1,914	3,200	2,000	3,100
4643 Water Utility	598	700	537	750
4645 Telephone	449	800	732	1,336
4646 Cell Phones	7,815	7,200	6,935	7,200
4647 Internet Access	1,778	1,600	2,427	2,490
4652 Legal	6,680	7,000	1,500	7,000

2027 Budget Workbook
Town of Garden City - General Fund

GL Account	Actual 2025	Adopted 2026	Estimated 2026	Proposed 2027
4657 Consultants	8,093	5,000	3,699	5,000
4658 Contract Labor	1,187	1,500	600	1,500
4660 Software	25,514	38,400	35,393	20,000
4661 PD Equipment	2,888	7,000	4,706	7,000
4662 R & M PD Equipment	0	1,000	0	1,000
4663 R & M Office Equipment	520	600	504	600
4665 R & M Land	0	1,000	0	1,000
4666 R & M Building	3,502	6,000	2,725	9,000
4668 Vehicle Insurance	3,767	4,595	4,595	4,797
4669 Vehicle License & Registration	25	0	0	0
4670 Vehicle R & M	19,010	25,000	12,598	15,000
4671 Vehicle Fuel	9,743	15,000	13,405	15,000
4672 Mileage & Travel	630	800	2,000	800
4673 D & D FPPA	20,049	21,400	21,046	23,637
4674 Medical Insurance	586	0	0	0
4676 Globe Life Supplemental	3,210	5,400	3,539	5,400
4677 Employee Meals & Lodging	4,777	5,000	5,077	5,000
4678 Tuition & Registration Fees	1,614	5,000	827	5,000
4679 FPPA-Employer Paid Pension Contribution	55,407	60,692	57,878	64,720
4680 Employee Insurance Combined	33,207	46,800	45,360	82,800
4680.1 457b Contribution in lieu of health stipend	23,326	21,600	16,008	0
4681 Property Insurance	1,135	1,085	1,085	1,048
4683 Liability Insurance	29,867	35,936	36,997	41,536
4685 Office Equipment Rental	0	0	0	0
4687 Bank Charges	192	360	353	360
4689 Other Expenditures	0	10,000	0	35,000
4690 Fitness Reimbursement	3,374	4,500	4,500	4,500
4695 Tuition Reimbursement	0	0	673	1,000
4697 Trash Pick-up Services	0	0	0	800
4698 Reimbursable Expenditures	0	0	0	0
4699 Grant Expenditures	5,779	42,104	6,100	42,104
Total 4600 LAW ENFORCEMENT	**1,039,308**	**1,220,966**	**1,102,118**	**1,275,206**
4700 PROTECTIVE INSPECTIONS				
4711 Contract - Bldg Insp Services	6,037	5,000	4,277	5,000
4721 Supplies	972	500	0	500
4730 Publishing	0	75	0	75
4752 Legal	0	1,000	0	1,000
Total 4700 PROTECTIVE INSPECTIONS	**7,009**	**6,575**	**4,277**	**6,575**
4800 CODE ENFORCEMENT				
4811 Code Enforcement Salaries	6,563	7,072	7,691	7,213
4812 Workers' Comp	229	131	244	155
4813 UI Surcharge	97	150	90	58
4814 Payroll Tax	687	540	437	552
4815 457b Contribution	332	400	177	721
4821 Supplies	0	500	304	500
4825 Pest Control Services	916	1,400	1,541	1,400
4852 Legal	273	1,000	0	1,000
4876 Globe Life Supplemental	55	60	48	60
4879 Fitness Reimbursement	6	50	50	50
4880 Employee Insurance Combined	601	1,140	1,383	1,380
4880.1 457b Contribution in lieu of health stipend	293	0	0	0
4890 Animal Services	620	2,000	0	2,000
4895 Tuition Reimbursement	0	0	0	0
Total 4800 CODE ENFORCEMENT	**10,672**	**14,443**	**11,966**	**15,088**
4900 BUILDINGS AND GROUNDS MAINTENANCE				

2027 Budget Workbook
Town of Garden City - General Fund

GL Account	Actual 2025	Adopted 2026	Estimated 2026	Proposed 2027
4911 B&GM Salaries	73,650	56,000	62,474	63,240
4912 Workers' Comp	3,655	2,434	3,347	2,261
4913 UI Surcharge	875	520	673	376
4914 Payroll Tax	5,565	4,284	5,266	4,838
4915 457b Contribution	2,586	3,000	1,244	6,324
4921 Operating Supplies	5,567	7,500	2,563	5,000
4922 Computers	0	2,000	0	2,000
4923 Janitorial Supplies	56	0	0	0
4945 Telephone	0	0	0	0
4946 Cell Phone	1,278	1,100	990	1,100
4957 Consultants	205	2,000	0	1,000
4958 Contract Labor	3,210	5,000	3,658	5,000
4960 Software	0	300	0	300
4963 R&M Equipment	3,149	3,500	1,526	3,500
4965 R & M Land	0	12,000	0	4,000
4966 R&M Buildings	174	0	0	0
4968 Vehicle Insurance	430	528	528	523
4970 R&M Vehicles	416	3,000	776	3,000
4971 Fuel	623	2,000	630	2,000
4972 Mileage & Travel	0	150	0	150
4976 Globe Life Supplemental	358	390	310	390
4977 Meals & Lodging	671	1,000	185	500
4978 Tuition and Registration	0	1,000	58	500
4979 Fitness Reimbursement	149	325	325	325
4980 Employee Insurance Combined	3,929	7,410	9,004	8,970
4980.1 457b Contribution in lieu of health stipend	1,903	0	0	0
4981 Property Insurance	450	601	601	547
4985 Equipment Rental	70	2,000	0	1,000
4995 Tuition Reimbursement	0	0	0	0
4997 Trash Pick-up Services	3,652	2,400	2,590	800
Total 4900 BUILDINGS AND GROUNDS MAINTENANCE	**112,620**	**120,442**	**96,748**	**117,643**
5000 COMMUNITY				
5001 New Business Incentive	0	20,000	0	5,000
5021 Operating Supplies	4,197	6,500	3,021	3,500
5023 Janitorial Supplies	18	0	0	0
5041 Electric Utility	3,170	3,000	1,530	3,000
5042 Gas Utility	330	2,000	624	2,000
5043 Water Utility	638	1,000	614	1,000
5052 Legal	273	500	0	500
5054 Improvements	0	0	5,830	0
5055 Programs	393	1,000	0	500
5056 Landscape Vouchers	800	1,000	1,000	1,000
5057 Events	14,754	70,000	6,642	60,000
5058 Arts Initiative	0	2,000	0	0
5059 Fence Grant	800	10,000	0	5,000
5060 Commercial Revitalization	11,158	32,000	0	16,000
5061 Beautify Garden City Water Rebates	906	2,000	900	1,500
5062 Community Decorations	2,436	1,000	1,163	1,000
5063 Tree Grants	0	3,200	0	0
5064 Public Relations	7,626	10,000	2,780	10,000
5066 Pavement Grant	10,534	24,000	0	16,000
5067 Residential Revitalization	2,942	10,000	0	6,000
5068 Agencies Providing Services to GC	23,202	5,000	6,435	9,229
5070 R&M Buildings	12,031	14,000	6,295	10,000
5071 R & M - Land	1,621	5,000	113	3,000

2027 Budget Workbook

Town of Garden City - General Fund

GL Account	Actual 2025	Adopted 2026	Estimated 2026	Proposed 2027
5081 Property Insurance	434	522	522	528
5096 Mosquito Control	3,179	4,000	4,425	4,500
5097 Trash Pick-up Services	0	0	0	800
Total 5000 COMMUNITY	153,892	227,722	95,605	160,058
5100 WATER AND SEWER				
5152 Legal	0	1,000	0	1,000
5157 Consultants	0	0	0	0
Total 5100 WATER AND SEWER	0	1,000	0	1,000
5200 PARKS				
5210 Parks Salaries	15,774	17,680	16,879	18,034
5211 Contract - Parks Maintenance	0	5,000	0	0
5212 Workers' Comp	1,568	492	670	541
5213 UI Surcharge	242	130	141	145
5214 Payroll Tax	1,717	1,350	1,093	1,350
5215 457b Contribution	830	1,000	443	1,000
5221 Parks Operating Supplies	2,426	2,000	1,730	2,000
5241 Lighting	276	300	251	300
5243 Park Water	3,302	3,500	3,293	3,500
5252 Legal	0	0	0	0
5257 Consultants	0	2,000	0	2,000
5258 Contract Labor	190	0	250	2,500
5260 Landscape Materials	2,089	5,000	5,088	5,000
5265 R&M	3,500	6,500	4,517	16,500
5276 Globe Life Supplemental	138	150	119	150
5279 Fitness Reimbursement	15	125	125	125
5280 Employee Insurance Combined	1,504	2,850	3,457	3,450
5280.1 457b Contribution in lieu of health stipend	732	0	0	0
5281 Property Insurance	335	336	336	340
5285 Equipment Rental	0	2,000	0	1,000
Total 5200 PARKS	34,637	50,413	38,393	57,935
5300 STREET FUND EXPENDITURES				
5321 Street Signs	7,696	12,000	7,390	10,000
5330 Publishing	0	250	0	250
5341 Lighting	21,319	22,000	9,725	15,000
5352 Legal	5,204	2,000	0	2,000
5357 Engineering	6,317	6,500	0	6,500
5363 Construction	0	0	0	0
5368 R & M Streets and Alleys	33,925	60,000	60,200	60,000
5378 Snow Removal and Sanding	460	5,000	514	5,000
5381 Property Insurance	717	736	736	736
5388 Street Cleaning	4,950	15,000	9,206	11,000
5389 Contingency	0	5,000	0	5,000
Total 5300 STREET FUND EXPENDITURES	80,588	128,486	87,771	115,486
5390 IT				
5391 IT - Hardware	0	3,000	0	3,000
5392 IT - Software	770	1,000	6,773	1,000
5393 IT - Contractor	9,798	16,000	12,502	16,000
Total 5390 IT	10,568	20,000	19,276	20,000
5400 GENERAL FUND TRANSFER				
5410 GF Transfer to Street Fund	0	0	0	0
5420 GF Transfer to Cap Imp Fund	866,000	1,500,000	0	0
5430 CTF Transfer to General Fund	3,000	3,000	3,000	3,000
Total 5400 GENERAL FUND TRANSFER	869,000	1,503,000	3,000	3,000
TOTAL EXPENDITURES	**3,010,448**	**4,147,068**	**2,256,304**	**2,620,683**

2027 Budget Workbook

Town of Garden City - General Fund

GL Account	Actual 2025	Adopted 2026	Estimated 2026	Proposed 2027
Totals Summary				
Total 4000 LEGISLATIVE - TRUSTEES	67,679	89,407	56,960	92,122
Total 4100 JUDICIAL	52,003	74,400	40,054	66,200
Total 4200 EXECUTIVE	10,257	12,338	10,739	11,722
Total 4300 ELECTIONS	0	4,005	189	4,005
Total 4400 ADMINISTRATIVE	562,172	667,571	689,187	664,342
Total 4500 PLANNING AND ZONING	42	6,300	21	10,300
Total 4600 LAW ENFORCEMENT	1,039,308	1,220,966	1,102,118	1,275,206
Total 4700 PROTECTIVE INSPECTIONS	7,009	6,575	4,277	6,575
Total 4800 CODE ENFORCEMENT	10,672	14,443	11,966	15,088
Total 4900 BUILDINGS AND GROUNDS MAINTENANCE	112,620	120,442	96,748	117,643
Total 5000 COMMUNITY	153,892	227,722	95,605	160,058
Total 5100 WATER AND SEWER	0	1,000	0	1,000
Total 5200 PARKS	34,637	50,413	38,393	57,935
Total 5300 STREET FUND EXPENDITURES	80,588	128,486	87,771	115,486
Total 5390 IT	10,568	20,000	19,276	20,000
Total General Fund Expenses	**2,141,448**	**2,644,068**	**2,253,304**	**2,617,683**
check figure (must equal 0)	0	0	0	0

GF Transfer to Capital Improvement	866,000	1,500,000	0	0
Total Transfers	866,000	1,500,000	0	0
Total Expenditures & Transfers	3,007,448	4,144,068	2,253,304	2,617,683
Excess (Deficiency) of Revenue	-85,429	-1,454,732	219,167	21,301
Emergency Reserve Increase	0	0	0	0
Non-Emergency Reserve Increase	0	0	219,167	21,301
Total Expenditure & Reserve Increases	3,007,448	4,144,068	2,472,471	2,638,984
Total Revenue	2,922,019	2,689,336	2,472,471	2,638,984
Non-Emergency Reserve Decrease	-85,429	-1,454,732	0	0
Total Revenue and Reserve Decrease	2,836,590	1,234,604	2,472,471	2,638,984

	Balances End of Year			
Emergency Reserve	-85,429	124,322	219,167	21,301
Non-Emergency Reserve	0	6,887,659	0	0
Total Reserves	-85,429	7,011,981	219,167	21,301

2027 Budget Workbook

Town of Garden City - Capital Improvement Fund

GL Account	Actual 2025	Adopted 2026	Estimated 2026	Proposed 2027
Beginning Balances				
Non Emergency Reserves for Future Years Cash Expenditures		88,424.05		
Total Reserves	0.00	88,424.05	0.00	0.00

REVENUE				
3132 Sales Tax for Cap Imp Fund	719,053.32	700,000.00	624,730.13	360,000.00
3639 Law Enforcement Grants for Cap Imp Fund	0.00	156,000.00	0.00	0.00
3642 Grant revenue	6,299.25	0.00	0.00	0.00
TOTAL REVENUE	**$ 725,352.57**	**$ 856,000.00**	**$ 624,730.13**	**$ 360,000.00**
GF Transfer from General Fund	866,000.00	1,500,000.00	0.00	0.00
Total Revenue and Transfer	1,591,352.57	2,356,000.00	624,730.13	360,000.00
Total Funds Available	1,591,352.57	2,444,424.05	624,730.13	360,000.00

EXPENDITURES				
5500 CAPITAL IMPROVEMENT				
5552 Legal	0.00	1,000.00	0.00	0.00
5557 Architect & Engineering	113,970.04	38,225.00	34,382.71	0.00
5582 Police Grants	0.00	156,000.00	0.00	0.00
5583 EIAF Grant	6,299.25	0.00	0.00	0.00
5591 Capital Outlay Streets	0.00	0.00	0.00	0.00
5592 Capital Outlay Buildings	1,416,422.82	1,724,508.00	1,547,565.59	0.00
5593 Capital Outlay Equipment/Furn	25,449.15	100,000.00	96,023.76	0.00
5594 Capital Outlay-Arts Initiative	0.00	0.00	0.00	0.00
5595 Capital Outlay Land/Land	75,713.86	200,000.00	0.00	200,000.00
5596 Capital Outlay - Vehicles	0.00	0.00	0.00	0.00
5597 Capital Outlay Additional Street Lights	13,768.90	12,000.00	9,544.52	20,000.00
5598 Contingency	0.00	75,000.00	0.00	0.00
Total 5500 CAPITAL IMPROVEMENT	**$ 1,651,624.02**	**$ 2,306,733.00**	**$ 1,687,516.58**	**$ 220,000.00**
TOTAL EXPENDITURES	**$ 1,651,624.02**	**$ 2,306,733.00**	**$ 1,687,516.58**	**$ 220,000.00**
Excess (Deficiency) of Revenue	-60,271.45	49,267.00	-1,062,786.45	140,000.00
Non-Emergency Reserve Increase	0.00	49,267.00	0.00	140,000.00
Total Expenditure & Reserve Increases	1,651,624.02	2,356,000.00	1,687,516.58	360,000.00
Total Revenue	725,352.57	856,000.00	624,730.13	360,000.00
Non-Emergency Reserve Decrease	-60,271.45	0.00	-1,062,786.45	0.00
Total Funds for Expenditures	-60,271.45	137,691.05	-1,062,786.45	140,000.00
Total Capital Improvement Fund Expenditures	1,651,624.02	2,356,000.00	1,687,516.58	360,000.00
Balances End of Year				
Emergency Reserve	-60,271.45	137,691.05	-1,062,786.45	140,000.00
Non-Emergency Reserve	0.00	0.00	0.00	0.00
Total Reserves	-60,271.45	137,691.05	-1,062,786.45	140,000.00

2027 Budget Workbook

Town of Garden City - Conservation Trust Fund

GL Account	Actual 2025	Adopted 2026	Estimated 2026	Proposed 2027
Beginning Balances				
Non Emergency Reserves for Future Years Cash Expenditures	0.00	0.00	0.00	0.00
Total Reserves	0.00	0.00	0.00	0.00

REVENUE				
3380 State Entitlement CTF	3,055.09	3,000.00	3,000.00	3,000.00
TOTAL REVENUE	**$ 3,055.09**	**$ 3,000.00**	**$ 3,000.00**	**$ 3,000.00**

EXPENDITURES				
5430 CTF Transfer to General Fund	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL EXPENDITURES	**$ 3,000.00**	**$ 3,000.00**	**$ 3,000.00**	**$ 3,000.00**

Excess (Deficiency) of Revenue	0.00	0.00	0.00	0.00
Non-Emergency Reserve Increase	0.00	0.00	0.00	0.00
Total Expenditure & Reserve Increases	3,000.00	3,000.00	3,000.00	3,000.00
Total Revenue	3,055.09	3,000.00	3,000.00	3,000.00
Non-Emergency Reserve Decrease	0.00	0.00	0.00	0.00
Total Funds for Expenditures	3,055.09	3,000.00	3,000.00	3,000.00
Total Conservation Trust Fund Expenditures	3,000.00	3,000.00	3,000.00	3,000.00

Balances End of Year				
Emergency Reserve	55.09	0.00	0.00	0.00
Non-Emergency Reserve	0.00	0.00	0.00	0.00
Total Reserves	55.09	0.00	0.00	0.00

UMB i7000031 (R 02/07)

RESOLUTION 16-2026

ORGANIZATION RESOLUTION AND AGREEMENT FOR CREDIT CARD PROGRAM

LINDA BLACKSTON, who is the undersigned Recordkeeper for TOWN OF GARDEN CITY, (the *"Organization"*), a NOT FOR PROFIT CORP *(type of entity)* organized under the laws of COLORADO (*state*), does hereby certify:

1. That he/she is the Secretary or Assistant Secretary, or an officer, partner, owner, principal, manager, member or other person having lawful custody of the official records of the above Organization (the "*Recordkeeper*") and is authorized to provide this document to UMB Bank, n.a. (*"Bank"*).

2. That at a meeting of the governing body of the Organization duly held on OCTOBER 6, 2026(*date*) and at which a quorum was present and acting throughout, or pursuant to the unanimous written consent of its members, the following Resolution and Agreement was duly adopted and approved and is currently in full force and effect, and has not been amended or rescinded:

RESOLVED, that a credit card authority for this Organization be established by the Designated Officer named in the section immediately below with UMB Bank, n.a., and that separate accounts and credit cards ("Cards") under said authority be opened and issued by Bank in the name of this Organization for use by employees and agents of this Organization who are identified from time to time by the Designated Officer, or by any successor to the Designated Officer identified from time to time by the Recordkeeper (or by the successor to the Recordkeeper), and that the Organization authorizes the use of the Cards in accordance with the Cardholder Agreement that is sent by Bank with the Cards; and

RESOLVED FURTHER, that each of the person(s) listed on the attached Exhibit A is a Designated Officer referred to in the above section of this Resolution, and that the Designated Officer or any successor to the Designate Officer designated in writing by the Recordkeeper (or by a successor Recordkeeper) may from time to time: request that Cards be issued in the name of this Organization; request that the credit limits and purchase controls be changed on existing Cards issued in the name of this Organization; designate additional persons authorized to use Cards issued by Bank in the name of this Organization; request termination of use of existing Cards; and communicate other pertinent information to Bank; and

RESOLVED FURTHER, that the forgoing resolution shall remain in full force and effect until written notice of an amendment or rescission thereof is delivered to and receipted for by Bank; and

RESOLVED FURTHER, that the Recordkeeper be and he/she is hereby authorized and directed to certify to Bank this resolution and that the Recordkeeper signing this Resolution and Agreement or any person designated in writing by the Recordkeeper, is authorized to certify to the Bank the names and signatures of persons authorized to act on behalf of the Organization under the foregoing Resolution and Agreement, and from time to time hereafter, as additions to or changes in the identity of said Recordkeeper are made, such Recordkeeper or designee shall immediately report, furnish and certify such changes to the Bank, and shall submit to Bank a new incumbency certificate or other document reflecting such changes in order to make such changes effective; and

RESOLVED FURTHER, that the foregoing resolution was adopted in accordance with the governing documents of the Organization, and that such resolution is now in full force and effect.

IN WITNESS WHEREOF, the undersigned Recordkeeper has subscribed his or her name and, if appropriate or required, applied the seal of the Organization to this Resolution and Agreement as of this 6TH day of OCTOBER, 2026.

RECORDKEEPER **Signature by Secretary, Assistant Secretary, or other Person certifying to this Resolution and Agreement**	**ADDITIONAL OFFICER** **Signature by Second Person, certifying to incumbency of Recordkeeper**
Signature	Signature
Name: LINDA BLACKSTON	Name: FILBERT ARCHULETA
Title: TOWN ADMINISTRATOR	Title: MAYOR

Affix Seal, if required by Organization's governing documents.

Additional Signatures of Members, Partners or Other Required Persons

The undersigned persons, being Members, General Partners, or other persons required under the governing documents of the foregoing Organization Resolution and Agreement for Credit Card Program, hereby consent to the adoption thereof.

Signature
Name: LINDA BLACKSTON
Title: TOWN ADMINISTRATOR

Signature
Name: FILBERT ARCHULETA
Title: MAYOR

Signature
Name: TIMOTHY COSTELLO
Title: BUILDING & GROUNDS SUPERVISOR

Signature
Name: JEREMY BLACK
Title: POLICE CHIEF

Signature
Name: ELISEO LOPEZ
Title: TRUSTEE

Signature
Name: CHRISTOPHER REID
Title: EVIDENCE & RECORDS TECHNICIAN

Signature
Name: LINDSAY SHOEMAKER
Title: DEPUTY CLERK

Signature
Name:
Title:

Guidelines for Completion for Customers that are U.S. legal entities:

- Corporation: The Recordkeeper signing above should be the corporate secretary or assistant secretary. The second person may be the Chairman, President, CEO, a Board member, the Treasurer or the CFO.
- Partnership, Limited Liability Partnership, Limited Liability Company, or Sole Proprietor: All general partners, all members, or the sole proprietor must sign this form, unless Organization's governing documents specify that a manager, managing general partner or other person may act. In any event, a second general partner or member must sign in the second place. Sole proprietors do not require a second signature.
- Governmental Entity: The Treasurer must sign in the first place, unless the Organization's charter specifies otherwise. The entity's Chairperson, Vice Chairperson, or Counsel must sign in the second place.

Exhibit A

Designated Officer(s) as outlined below:

Name:FILBERTARCHULETA

Title:MAYOR

Signature:

Name:GARYSORENSEN

Title:TRUSTEE

Signature: _____

Name:ELISEOLOPEZ

Title: TRUSTEE

Signature: _____

Name: _____

Title: _____

Signature: _____

Town of Garden City, Colorado

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2026

Submitted by
The Adams Group, LLC
6000 Greenwood Plaza Blvd., Ste. 115
Greenwood Village, Colorado
303-733-3796

Contact
Eric Miller, CPA, Partner
(eric@tagcpaco.com)

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Additional Exhibits:

Exhibit A – License to Practice in the State of Colorado

Exhibit B – Most Recent Adams Group Peer Review

Exhibit C – Insurance Documents

THE ADAMS GROUP, LLC
CERTIFIED PUBLIC ACCOUNTANTS

September 25, 2026

Town of Garden City
621 27th Street Road
Garden City, CO 80631

We are very pleased to have this opportunity to submit a proposal to serve as independent auditors for the Town of Garden City, Colorado (the Town). We hope this proposal expresses our qualifications and desire to start a professional relationship with the Town.

Understanding of Work

We understand the Town is seeking services from a licensed certified public accounting firm to perform independent audit services over the Town's financial statements for the fiscal year ending December 31, 2026. The audit will be performed in accordance with generally accepted auditing standards. The audit will also be performed in accordance with the State of Colorado Local Government Audit Law (Colorado Revised Statutes, Section 29, Part 6).

Committed to Excellence

The Town will work with a team of professionals who are dedicated to the government industry and providing external audits over local governments within the State of Colorado. The Adams Group, LLC has extensive business experience and technical abilities to meet the needs of the Town. Eric Miller, Partner, is authorized to make representations for The Adams Group, LLC. Please see the title page for the firm's address and telephone number.

Assigned Partner and Audit Team

As the assigned Partner, Eric Miller is the individual responsible for the quality of the audit, final reports, and audit documentation. Upon completion of the audit, he is responsible for the reporting and delivery requirements as outlined in the request for proposal. He will also be the individual attending the Town Council meeting to discuss the fiscal year audit and financial statements. Eric is also responsible for ensuring all needs of the Town are not only met but exceeded throughout the duration of our professional relationship with the Town. He will be assisted by other member of The Adams Group team in performing audit procedures during the course of the audit.

Responsive and Timely

With The Adams Group, LLC, you will work with a group of Partners and Managers throughout the duration of the audit contract. Compared to other regional CPA firms, we have a relatively small, but experienced team.

6000 Greenwood Plaza Blvd.
Ste. 115
Greenwood Village, CO 80111
303-733-3796
www.tagcpaco.com

We provide timely responses to all Town questions and a quick turnaround on all Town deliverables. We make ourselves available throughout the fiscal year as needed to assist with questions or best practices at no additional cost to the Town to ensure we are knowledgeable about Town operations at the commencement of the annual audit. This understanding ensures the Town's time schedule as outlined in the request for proposal is met throughout the duration of our relationship with the Town.

Committed to Your Success

We are dedicated to building in-depth knowledge of the Town. Our goal is to deliver a high-quality audit that supports the Town's accountability, transparency, and continued growth. We take pride in developing a long-term relationship with the Town and investing the necessary time to understand your goals and how we can help. We look forward to the opportunity to work with the Town and are committed to providing an audit experience that is professional and valuable to management and Town Council.

Sincerely,

Eric Miller, Partner
The Adams Group, LLC

Independence

The Adams Group, LLC and all members of this proposal are independent of the Town as defined by generally accepted auditing standards, the standards set forth for financial audits in the U.S. government Accountability Office's (GAO) *Government Auditing Standards* (2024), the audit requirement of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (Uniform Guidance), as well as applicable State of Colorado audit requirements. We have no potential conflict of interest relative to the Town.

The Adams Group, LLC has not been through any federal or state desk reviews or field reviews of our audits during the past three (3) years. The Adams Group, LLC has not had any disciplinary action taken nor has there been any pending disciplinary action against the firm during the past three (3) years by the Colorado State Board of Accountancy or any other regulatory bodies of professional organizations.

License to Practice in Colorado

Please see Exhibit A for documentation of our license to practice in the State of Colorado.

Audit Timeline

As previously outlined, we are dedicated to meeting the Town's timeline outlined in the request for proposal. This includes:

Interim Fieldwork: At the Town's request, interim fieldwork can be performed prior to final fieldwork. Interim fieldwork would consist of: a) gaining an understanding of current year operations of the Town; b) internal control testing; and c; audit areas the Town deems ready for interim fieldwork, if any.

Final Fieldwork and Substantive Testing: To be completed upon completion and receipt of the initial trial balance from the Town. Main audit procedures will be performed at this time. This includes: a) making selections of transactions for testing; 2) testing over balance sheet and income statement accounts; and 3) preparing a draft of the financial statements for management's review.

Final Reporting: Draft deliverables will be submitted to the Town prior to final issuance for formal review. We will issue the final opinion and audit deliverables upon completion of final audit procedures and the Town's review of audit deliverables. We will work with management in determining the exact date for completion. This will ensure the audit is completed in time for the Town to meet state reporting requirements. We will present audit reports to Town Council at the conclusion of the fiscal year audit.

Audit Procedures Performed

At the onset of the annual audit, we perform a detailed risk assessment over the Town's transaction cycles, operations, and related components of the financial statements. As operations or transaction cycles of the Town may change from year to year, the risk assessment process is also tailored based upon our understanding of these changes. Through this understanding, an audit plan is put in place and audit procedures are designed and performed in response to these risks. This includes:

1. An understanding of the Town's internal control processes and procedures specific to assets, liabilities, revenues, and expenditures. This also includes: a) review of the Town's policies (e.g., procurement policy) and written procedures in determining whether the Town is following approved organizational documents; b) review of Town's payroll process and other IT related transaction cycles; and c) internal control walkthroughs.

2. Substantive procedures and audit testing is performed based on this risk profile. Audit testing includes: a) preliminary analytics over account balances and comparisons of current year activity to prior year activity; b) confirmation of account balances with 3rd parties; c) predictive analytics; d) unpredictability testing which is revised each year to test different components of internal controls and account balances; and e) vouching of invoices and cash receipts recorded by the Town. As part of standard audit procedures, we also perform an audit inquiry with a member of Town Council and receive correspondence from outside legal counsel regarding potential litigation or other matters impacting the Town.

3. At the conclusion of substantive testing, a detail review of the audit binder is completed by a member of The Adams Group. This detail review process includes a review of all workpapers and a draft copy of the financial statements. In addition, all audit binders go through a quality review process which is performed by a member of our team who is unassociated with the audit in verifying audit standards have been met and our workpapers properly document the conclusions reached based on the work performed.

4. Procedures outlined culminate with the following deliverables:

    a. Independent auditors' report and financial statements
    b. Management letter and communication to governance
    c. Presentation to Town Council

Partner, Supervisory, Staff Qualifications and Experience

The proposed staff for the Town's engagement will include the following people:

Eric Miller	Engagement Partner
Kevin Kimball	Partner
Elliott Moery	Manager
Ryan Graham	Partner – Quality Control Review

Eric Miller has been with The Adams Group, LLC for 6 years after spending 10 years at a top ten public accounting firm. He has worked exclusively with state and local governments for his 16 year career. Eric's expertise includes financial and single audits over municipalities, fire districts, counties, state departments, school districts and charter schools, and various special districts both at The Adams Group and his prior firm. Eric will serve as the engagement partner and will be directly involved with the audit fieldwork, managing the timeline and expectations of the Town, and reporting to Town Council at the conclusion of the audit. He will be the main point of contact for the Town and will work closely with the engagement staff as well as the Town's management team. Eric is a member of the Colorado Society of CPAs, American Institute of CPAs and is licensed to practice in the State of Colorado.

Kevin Kimball came to the firm in 2021 having previously worked at a top ten public accounting firm with his main focus being state and local governments as well as not-for-profit organizations. Kevin's expertise includes financial and single audits over municipalities, fire districts, counties, state departments, school districts and charter schools, and various special districts both at The Adams Group and his prior firm. Kevin is a member of the Colorado Society of CPAs, American Institute of CPAs and is licensed to practice in the State of Colorado.

Elliott Moery has been with the firm for eight years working on audits within the governmental industry as well as other industries. Elliot's past government audit experience includes audits over municipalities, fire districts, special districts, and variance other governmental entities. Elliott is a member of the Colorado Society of CPAs, American Institute of CPAs and is licensed to practice in the State of Colorado.

Partner, Supervisory, Staff Qualifications and Experience (continued)

Ryan Graham came to the firm in 2019 having previously worked at a top ten public accounting firm for eleven years where he served as a resource for the western region assurance group. Ryan will be responsible for performing the unassociated quality control review to ensure all applicable audit standards and requirements are met prior to issuance. Ryan is a member of the Colorado Society of CPAs, American Institute of CPAs and is licensed to practice in the State of Colorado.

All staff within the firm performing audit engagements are required to perform continuing professional education, which meets the AICPA continuing professional education standards. In addition, under *Government Auditing Standards*, individuals who perform yellow book audit engagements are required to complete at least 80 hours of CPE during a two-year period (which is relevant for single audit engagements). All individuals assigned to the Town's engagement have met these requirements. Relevant CPE for all individuals can be provided upon request.

We believe in continuous and proactive communication related to new governmental accounting standards to ensure the Town is prepared and has a plan of action when new standards need to be implemented. All members of your proposed team stay current and knowledgeable surrounding changes with GASB pronouncements.

Similar Engagements with other Governmental Entities

Below is a listing of similar entities The Adams Group currently performs or as very recently performed the annual audit for reference:

Client Name	Services Performed	Dates	Contact	Phone Number
Town of Platteville	Financial Audit and Single Audit (when required)	2020 - Present	Troy Renken	970-785-2245
Town of Severance	Financial Audit and Single Audit (when required)	2021 - Present	Jacquelyn Grossnickle	970-686-1218
Town of Timnath	Financial Audit and Single Audit	2021 - 2025	Lisa Gagliardi	970-224-3211
Town of Keenesburg	Financial Audit and Single Audit (when required)	2021 - Present	Shawna Finkenbinder	303-732-4281
Town of Lyons	Financial Audit and Single Audit	2012 - Present	Cassandra Eyestone	303-823-6622

Additional references and listing of other municipal clients can be provided upon request.

Cost Proposal for Fiscal Year 2026 Engagement

Outlined below is our proposed not to exceed fee for the Town's fiscal year 2026 audit:

Total not to Exceed Fee for Fiscal Year 2026 Audit	2026
Financial Statement Audit	$ 18,500

We appreciate the opportunity for consideration to work with the Town.

COLORADO
Department of Regulatory Agencies
Division of Professions and Occupations

Below are your electronic wallet cards to use as proof of your license. You can also print your license at any time by visiting www.colorado.gov/dora/DPO_Print_License and following the instructions listed.

If you would like a more durable wallet card option, you can order one for a fee by visiting www.nasbastore.org and selecting the "Colorado License Cards" link on the left hand side of the page. If you prefer, you can also contact NASBA by phone at 1-888-925-5237 or by email at nasbastore@nasba.org.

Should you have questions about your credential, or need other information please contact our Customer Service Team at 303-894-7800 or dora_dpo_licensing@state.co.us.

Colorado Department of Regulatory Agencies
Division of Professions and Occupations

Board of Accountancy
The Adams Group, LLC

Public Accounting Firm

FRM.0100004	09/01/2026
Number	**Issue Date**
Active	08/31/2029
Credential Status	**Expire Date**

Verify this credential at: dpo.colorado.gov

Division Director: Sam Delp | Credential Holder Signature

Colorado Department of Regulatory Agencies
Division of Professions and Occupations

Board of Accountancy
The Adams Group, LLC

Public Accounting Firm

FRM.0100004	09/01/2026
Number	**Issue Date**
Active	08/31/2029
Credential Status	**Expire Date**

Verify this credential at: dpo.colorado.gov

Division Director: Sam Delp | Credential Holder Signature

Haynie & Company
Certified Public Accountants
& Management Consultants

1221 W. Mineral Avenue, Suite 202
Littleton, CO 80120
303-734-4800
303-795-3356
www.HaynieCPAs.com

Report on the Firm's System of Quality Control

February 11, 2025

To the Partners of The Adams Group, LLC
and the Peer Review Committee of the Colorado Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of The Adams Group, LLC (the firm) in effect for the year ended August 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of The Adams Group, LLC in effect for the year ended August 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies),* or *fail*. The Adams Group, LLC has received a peer review rating of *pass*.

Haynie & Company

The Premier Plan – *Information Update*

Part of the AICPA Professional Liability Insurance Program

Firm Name: _____

Web Address:_____

Customer Number: _____**Email:** _____**Phone:**_____

Staffing: Owners & Partners _____ **Other Professionals** _____ **Support Staff** _____ **Total** _____

1. Our firm, including any firm affiliates, **have NOT** merged, acquired, or purchased the assets of any individual or entity or have not lost more than 50% of the firm's owners, partners, or officers in the past 12 months ..... ☐True ☐False

2. After inquiry of all owners, partners, officers, managers and professionals of the firm and firm affiliates, within the past 18 months, **none** of our firm, firm affiliates, or any past or present firm personnel:
   a. have been the subject of any regulatory or disciplinary investigation or inquiry (both formal and informal); suspended from practice; or indicted on, charged with or plead guilty to, no contest to, or were convicted of any criminal charge..... ☐True ☐False
   b. are aware of any professional liability claims or any act, error omission, or fee dispute which may be expected to be the basis of a claim or suit against the firm, firm affiliates, any separate entities, their personnel, or the firm's predecessors in business…….☐True ☐False
   c. have become aware of any change in status, including expense or indemnity reserves, payment(s), coverage position, and/or closure, regarding any professional liability claim or potential claim that was previously reported to an insurer other than CNA…….☐True ☐False
   If you have answered "False" to 2a., b. or c. *and* you have NOT reported the matter to CNA as a claim or potential claim, provide a narrative description of the matter by attaching a separate sheet on your letterhead to this Information Update.

3. Within the past 2 years, the firm, firm affiliates, or subsidiaries (including their predecessors in business) applying for coverage **have NOT:**
   a. prepared any tax return and/or given any tax advice, regardless of whether compensation was received, involving:
      1) a transaction identified as a "listed transaction" or "transaction of interest" by the IRS or any state revenue agency,
      2) a transaction identified in any year on the IRS Dirty Dozen, or
      3) a transaction not identified by tax revenue authorities as a "listed transaction" or "transaction of interest" but which purports to confer similar disproportionate tax and/or economic benefits,

      which has been challenged or disallowed by the IRS or any state taxing authority……..…..☐ True ☐ False
   b. received any fee, reciprocity, or any other benefit in connection with the design, recommendation, sale, promotion or referral of any transaction described in Question 3a ……☐ True ☐ False
   c. been formally or informally contacted by the IRS, any state revenue authority, or any governmental agency related to any transaction described in Question 3a, or concerning any penalty assessable against a Material Advisor ……☐ True ☐ False

   If you have answered "False" to 3a. through 3c., provide a narrative description of the services provided, number of clients, and client profile (individual investor, promoter/syndicator, etc.) by attaching a separate sheet on your letterhead to this Information Update.

4. Within the **past three (3) years**, has the firm or firm affiliates undergone a peer review? ..... ☐Yes ☐ No
   If "Yes", provide your most recent peer review result **and** date in order to be considered for the Peer Review Credit.
   Result: Pass ☐ Pass with Deficiencies ☐ Fail ☐ Report Date: ____/_____/_____

5. Revenues: Provide gross annual revenues on an accrual basis.

Last Fiscal Year	**Estimate For Current Year**
FYE: / /	FYE: / /
$	$

6. Provide the percentage of gross annual revenue derived from the following areas of practice. (*Total of all items must equal 100%.)*

		Annual Engagement Letters Used?			Annual Engagement Letters Used?
a. Business Tax Services	%	Yes ☐ No ☐	m. Information Technology	%	Yes ☐ No ☐
b. Estate Tax Services	%	Yes ☐ No ☐	n. IT/Cybersecurity Attestation	%	Yes ☐ No ☐
c. Individual Tax Services	%	Yes ☐ No ☐	o. Cybersecurity Consulting	%	Yes ☐ No ☐
d. Accounting/Bookkeeping	%	Yes ☐ No ☐	p. Investment Advisory	%	Yes ☐ No ☐
e. Client Accounting Services	%	Yes ☐ No ☐	q. Family Office Services	%	Yes ☐ No ☐
f. Preparation Services	%	Yes ☐ No ☐	r. Court-Appointed Receiver	%	Yes ☐ No ☐
g. Compilation	%	Yes ☐ No ☐	s. Merger & Acquisition Services	%	Yes ☐ No ☐
h. Review	%	Yes ☐ No ☐	t. Business Valuation	%	Yes ☐ No ☐
i. Agreed Upon Procedures	%	Yes ☐ No ☐	u. Business Management	%	Yes ☐ No ☐
j. Audit: Non-SEC registered Clients	%	Yes ☐ No ☐	v. Forecasts/Projections	%	Yes ☐ No ☐
k. Audit: SEC-registered/Public Clients*	%	Yes ☐ No ☐	w. Litigation Support	%	Yes ☐ No ☐
l. Trustee/Executor	%	Yes ☐ No ☐	x. Other	%	Yes ☐ No ☐

*Include all entities registered with the SEC and any entity traded on any type of exchange, including foreign exchanges.

Depending upon your responses to this Information Update, we reserve the right to rescind or revise the quotation.

PLEASE READ THE FOLLOWING:

THE COMPLETION OF THIS INFORMATION UPDATE OR TENDERING OF PREMIUM DOES NOT BIND COVERAGE. THIS INFORMATION UPDATE IS SUBJECT TO THE UNDERWRITING RULES OF THE INSURANCE COMPANY. ***Actual quotes are subject to underwriting review, approval and acceptance.***

I have answered the questions in this Information Update, as well as any supplemental information attached hereto, to the best of my ability and declare and hereby acknowledge that the aforementioned statements and answers, as well as any supplements attached to this Information Update, are true, accurate and complete, and that no material facts have been omitted. Applicant acknowledges a continuing obligation to report to the Company as soon as practicable any material changes in all such information, after signing the Information Update and prior to issuance of the policy, and acknowledges that the Company shall have the right to withdraw or modify any outstanding quotations and/or authorization or agreement to bind the insurance based upon such changes. Further, Applicant understands and acknowledges that:

1) if a policy is issued, the Company will have relied upon, as representations: this information update; and any supplemental applications; any other statements furnished to the Company in conjunction with this Information Update, all of which are hereby incorporated by reference into this application and made a part hereof;
2) this Information Update and any prior application will be the basis of the contract and will be incorporated by reference into and made a part of such policy.
3) the Applicant, through the undersigned authorized representative, hereby acknowledges that the aforementioned statements and answers are accurate and complete. Applicant further understands that any inaccurate or incomplete statements may result in an exclusion or denial of insurance coverage. Applicant further authorizes CNA Insurance Companies to release the information on this Application and associated underwriting information.

FRAUD NOTICE – WHERE APPLICABLE UNDER THE LAW OF YOUR STATE

Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false or incomplete information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime AND MAY BE SUBJECT TO CIVIL FINES AND CRIMINAL PENALTIES (**For District of Columbia residents only:** It is a crime to provide false or misleading information to an insurer for the purpose of defrauding the insurer or any other person Penalties include imprisonment and/or fines. In addition, an insurer may deny insurance benefits if false information materially related to a claim was provided by the applicant.) (**For Florida residents only:** Any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony of the third degree.) (**For Kansas residents only:** Any person who, knowingly and with intent to defraud, presents, causes to be presented or prepares with knowledge or belief that it will be presented to or by an insurer, purported insurer, broker or any agent thereof, any written, electronic, electronic impulse, facsimile, magnetic, oral, or telephonic communication or statement as part of, or in support of, an application for the issuance of, or the rating of an insurance policy for personal or commercial insurance, or a claim for payment or other benefit pursuant to an insurance policy for commercial or personal insurance which such person knows to contain materially false information concerning any fact material thereto; or conceals, for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act.) (**For Louisiana residents only:** Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.) (**For Maine residents only:** It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties may include imprisonment, fines or a denial of insurance benefits.) (**For Maryland residents only:** Any person who knowingly or willfully presents a false or fraudulent claim for payment of a loss or benefit or who knowingly or willfully presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.) ((**For New Jersey Residents Only:** Any person who includes any false or misleading information on an application for an insurance policy is subject to criminal and civil penalties.) (**For New York residents only:** Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false or incomplete information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and may be subject to a civil penalty not to exceed five thousand dollars and the stated value of the claim for each such violation.) (**For Oklahoma residents only**: WARNING: Any person who knowingly, and with intent to injure, defraud or deceive any insurer, makes any claim for the proceeds of an insurance policy containing any false, incomplete or misleading information is guilty of a felony.) (**For Oregon residents only**: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false or incomplete information, or conceals for the purpose of misleading, information concerning any fact material thereto, may have committed a fraudulent insurance act, which may be a crime and may be subject to civil fines and criminal penalties.) (**For Pennsylvania residents only:** Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.) (**For Puerto Rico residents only:** Any person who knowingly and with the intention of defrauding, presents false information in an insurance application, or presents, helps or causes the presentation of a fraudulent claim for the payment of a loss or other benefit, or presents more than one claim for the same damage or loss, will incur a felony, and upon conviction, shall be sanctioned for each violation with a fine of not less than five thousand dollars ($5,000) nor more than ten thousand dollars ($10,000); or imprisonment for a fixed term of three (3) years, or both penalties. Should aggravating circumstances be present, the penalty thus established imprisomnent may be increased to a maximum of five (5) years; if extenuating circumstances are present, it may be reduced to a minimum of two (2) years.) (**For Rhode Island residents only:** Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison. (**For Tennessee residents only**: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false or incomplete information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and may be subject to civil fines and criminal penalties. Penalties include imprisonment, fines and denial of insurance benefits.) (**For Vermont residents only**: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false or incomplete information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which may be a crime and may be subject to civil fines and criminal penalties.) (**For Virginia residents only:** (It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisomnent, fines and denial of insurance benefits.) (**For Washington residents only:** Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false or incomplete information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and may be subject to civil fines and criminal penalties. It is a crime to knowingly provide false, incomplete, or misleading information to an insurance company for the purpose of defrauding the company. Penalties include imprisomnent, fines, and denial of insurance benefits.) (**For West Virginia residents only**: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insuance is guilty of a crime and may be subject to fines and confinement in prison.)

Must be signed by an individual who has the authority to sign on behalf of and to bind the Applicant, all firms and individuals requesting insurance through this Information Update.

Signature of Applicant	Title	Date
Jason D. Adam		

A-4841-107WS

Application is made to CNA member property-casualty companies. This program is not available outside the United States. CNA is a registered trademark of CNA Financial Corporation. Certain CNA Financial Corporation subsidiaries use the "CNA" trademark in connection with insurance underwriting and claims activities. Copyright © 2024 CNA. All rights reserved.

CPA **Premier Plan-**
Part of the AICPA Professional Liability Insurance Program

Renewal Quotation

Prepared for:

Jason Adams
The Adams Group, LLC

Policy number: APL 713724192
Client number: 0511227000
Policy period: 9/01/2026 To 9/01/2027

Agent: Affinity Insurance Svcs, Inc ., 1100 Virginia Drive, Suite 250, Fort Washington, PA 19034

Coverage is provided by Continental Casualty Company, a CNA Member Property/Casualty company.

Part II. Schedule A to Premium Finance Agreement (PFA)

A. Please read the attached Premium Finance Agreement (PFA). Acceptance of the PFA is in the sole discretion of the premium finance company ("Lender").
B. Premium financing is not provided by the agent listed above and the agent does not have the authority to bind the premium finance company or make representations on its behalf.

☐ **Option 1 Financed**

Total Annual Premium	$ **10,303.00**
Processing Charges	$ 35.00
Total Down Payment	$ **1,066.00**
Amount Financed	$ 9,272.00
10 Monthly installments	$ 984.43
Finance Charges	$ 572.30
Total of Payments	$ 9,844.30
Annual % rate (APR)	13.2500 %
1st installment due date	**10/01/2026**

Signature: Jason D Adams **Date:** 8/20/26

CPA **Premier Plan-**
Part of the AICPA Professional Liability Insurance Program

Renewal Quotation

Prepared for:

Jason Adams
The Adams Group, LLC

Policy number: APL 713724192
Client number: 0511227000
Policy Period: 9/01/2026 To 9/01/2027

Agent: Affinity Insurance Svcs, Inc ., 1100 Virginia Drive, Suite 250, Fort Washington, PA 19034

Coverage is provided by Continental Casualty Company, a CNA Member Property/Casualty company.

Part III. Policy Forms: Specimen copies of optional endorsements are included. Other forms are available upon request.

G-127136-A(1/16) Policy
G-127137-A(7/12) Declarations Page
G-127157-A(6/97) Nuclear Energy & Pollution Excl.
G-127164-A05(6/97) Amend. Termination Provisions - CO
G-41512-C05(1/90) Colorado Disclosure Form
G-127156-A99(6/97) Right to Claim Information
G-141584-A(6/03) Policyholder Notice
CNA90673XX-(11/17) Amend Limits of Liability Endorseme
CNA86549XX CPA Net Protect Prime Endorsement

Part IV. Special Instructions/Notes:

(C) The quotation is contingent upon receipt and underwriting approval of the attached questionnaire.
(C) This quotation is contingent upon receipt of a fully completed CPA NetProtect Application, if the CPA NetProtect option is selected.
Quotation subject to change dependent upon information provided.
(I) Please note - the increase in premium is due to an increase in the firm's gross annual revenue.

Part V. Payment Method:

1. Please make checks payable to: Affinity Insurance Svcs, Inc .
   and remit payment to: Affinity/Financial Professionals Division, P.O. Box 392085, Pittsburgh, PA 15251-9085
2. If premium financing is selected:
   a. Make your check payable to the agent listed above for the down payment amount, and return with this form in the envelope provide;
   b. Acknowledge you have read the attached PFA and this schedule which is incorporated into the PFA and agree to comply with them. If you deem it necessary, you authorize and direct Aon Insurance Services or Lender to sign a PFA on your behalf prepared according to the terms you have selected;
   c. You understand and agree that Lender will loan the amount financed and agree to pay Lender the total of payments in installments as shown above and in accordance with the PFA;
   d. You understand and agree that if you fail to make the payments agreed to above, your insurance will be cancelled and all unearned premiums will be sent to Lender.

If you have any questions or would like additional options quoted, please contact us at (800) 221-3023.

My signature below constitutes my consent to the attached Compensation and Other Disclosure Information.

Signature: Jason D Adams **Date:** 8/20/26

Your submission of this form and/or our preliminary acceptance of payment do not guarantee coverage. Should this submission be determined ineligible for coverage, your payment will be refunded.

CPA NetProtect® for AICPA Member Insurance Programs

Supplemental Cyber Coverage Application

1. Firm Name: The Adams Group. LLC
2. Contact: Jason Adams E-mail: jason@tagcpaco.com

After inquiry of all owners, partners, officers and professionals of the firm and firm affiliates, within the past 5 years have you: (1) become aware of claims, incidents, circumstances or events that could reasonably give rise to a claim involving matters of privacy injury, identity theft, denial of service attacks, computer virus infections, theft of information, extortion demand, damage to a third party network, or a customer's inability to rely on your network; (2) sustained a loss of or damage to your network that resulted in a loss of income; or (3) been the subject of any regulatory or disciplinary investigation or inquiry?..... ☐ Y ☐ N

Is yes, please describe on separate sheet and attach.

The CNA Cyber Risk Assessment Primer presents the Required Minimum Practices pertaining to each of the questions below. In order to be eligible for and maintain CPA NetProtect coverage, you must utilize and maintain these Required Minimum Practices.

1. Does your firm have a virus protection program and firewall in place? ..... ☐ Y ☐ N
2. Does your firm implement security software updates in a timely manner? ..... ☐ Y ☐ N
3. Does your firm replace all default settings to ensure your information security systems are configured securely? ..... ☐ Y ☐ N
4. Does your firm control access to information that resides on data storage devices such as servers, desktops, laptops, external storage devices and mobile devices? ..... ☐ Y ☐ N
5. Does your firm have a password usage policy? ..... ☐ Y ☐ N
6. Does your firm ensure that sufficient safeguards are in place for the transmission and storage of data? ... ☐ Y ☐ N
7. Does your firm monitor user accounts to identify and eliminate inactive users? ..... ☐ Y ☐ N
8. Does your firm control access to information that can be displayed, printed, and/or downloaded to external storage devices? ..... ☐ Y ☐ N
9. We agree to follow the Required Minimum Practices outlined in the CNA Cyber Self-Assessment Primer and maintain them during the policy period..... ☐ Y ☐ N

In order to qualify for CPA NetProtect PRIME, the following two questions must be answered "yes". If these questions cannot be answered "yes", we reserve the right to withdraw or modify the quotation you received.

1. Do you have a documented information technology business continuity and disaster recovery program for your business? ..... ☐ Y ☐ N
   If yes, is it tested periodically? ..... ☐ Y ☐ N
2. Do you perform regular backups of data, applications and system configurations?..... ☐ Y ☐ N

I have answered the questions in the Application to the best of my ability and declare that, to the best of my knowledge, the answers set forth herein are true, correct and complete. My signing of the Application does not bind the Insurance Company to complete the insurance, but it is agreed that this Application shall be the basis of the contract should a policy be issued. It is agreed that this Application shall be deemed to be made part of the policy, if issued. I further understand than an incorrect or incomplete statement or answer on the Application could void my coverage

AICPA

FRAUD NOTICE – Where Applicable Under The Law of Your State

WARNING – Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false or incomplete information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and may be subject to civil fines and criminal penalties (For DC residents only: It is a crime to provide false or misleading information to an insurer for the purpose of defrauding the insurer or any other person. Penalties include imprisonment and/or fines. In addition, an insurer may deny insurance benefits if false information materially related to a claim was provided by the applicant.) (For FL residents only: Any person who knowingly and with intent to injure, defraud, or deceive any insurer files a statement of claim or an application containing any false, incomplete, or misleading information is guilty of a felony of the third degree.) (For LA residents only: Any person who knowingly presents a false or fraudulent claim for payment of a loss or benefit or knowingly presents false information in an application for insurance is guilty of a crime and may be subject to fines and confinement in prison.) (For ME residents only: It is a crime to knowingly provide false, incomplete or misleading information to an insurance company for the purpose of defrauding the company. Penalties may include imprisonment, fines or a denial of insurance benefits.) (For NY residents only: and shall also be subject to a civil penalty not to exceed five thousand dollars and the stated value of the claim for each such violation.) For Oklahoma residents only: WARNING: Any person who knowingly, and with intent to injure, defraud or deceive any insurer, makes any claim for the proceeds of an insurance policy containing any false, incomplete or misleading information is guilty of a felony. (For PA residents only: Any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.) (For TN and WA residents only: Penalties include imprisonment, fines and denial of insurance benefits.) (For VT residents only: any person who knowingly and with intent to defraud any insurance company or other person files an application for insurance or statement of claim containing any materially false or incomplete information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which may be a crime and may be subject to civil fines and criminal penalties.)

Name of Principal, Partner or Officer (Please Print): _____

Signature of Principal, Partner or Officer: Jason D. Adam _____ **Date:** _____

Endorsed by: AICPA

Underwritten by: CNA

Brought to you by: AON

ICN # 501844

GSL11489 (05/17)

A-9764-1017

Lance McMahon, CPA
Masters in Taxation
Specializing in Tax Preparation and Financial Auditing
Member AICPA, COCPA, CGFOA, GFOA & SDACO
lancemcmahoncpa.com
1200 Calcite Dr., Divide, CO 80814
(719) 678-5084
Email: lancemcmahoncpa@gmail.com

September 21, 2026

Board of Trustees and Management
The Town of Garden City
Weld County, Colorado

Dear Board Members and Management:

Thank you for the opportunity to submit my proposal to provide independent audit services to The Town of Garden City for the year ending December 31, 2026. I appreciate the City's consideration of my firm and would welcome the opportunity to serve the City.

I am a sole-practitioner Certified Public Accountant with more than five decades of public accounting, auditing, taxation, and financial management experience. My practice is increasingly concentrated in governmental auditing, with a particular emphasis on Colorado Special Districts and other local governmental entities.

An important distinction of my practice is that I personally perform and manage each audit engagement. The City's audit would not be delegated to junior staff. I would be directly involved throughout the engagement—from initial planning and risk assessment through fieldwork, financial statement review, communications with management and the Board, and issuance of the final audit report.

My current Colorado governmental audit practice includes Water and Sanitation Districts, Metropolitan Districts, a Conservation District, and an Ambulance District, together with a number of smaller governmental entities for which I perform annual audit exemption engagements. This experience has provided substantial familiarity with governmental accounting and financial reporting, Colorado statutory requirements, fund accounting, internal controls, grants, capital assets, debt, budgeting, and other matters commonly encountered by Colorado local governments.

I propose to perform the City's audit for a fee not to exceed $18,000, assuming the engagement does not encounter unusual circumstances or significant work outside the normal scope of the audit.

My goal is to provide the City with an experienced, responsive and practical audit relationship. Because I personally perform the work, management and the Board have direct access to the CPA responsible for the engagement throughout the audit process.

The accompanying materials provide additional information regarding my professional qualifications, Colorado governmental audit experience, audit approach, proposed fee, and most recent peer review.

Thank you again for the opportunity to submit this proposal. I would be pleased to discuss the proposal or answer any questions the City may have.

Sincerely,

Lance McMahon, CPA
Divide and Woodland Park, Colorado
(719) 678-5084
lancemcmahoncpa@gmail.com

Lance McMahon, CPA

Master of Taxation
Independent Certified Public Accountant

Professional Background

My early professional career included public accounting experience with Alexander Grant & Co. My governmental audit experience has included municipalities, municipal utility Districts, water and sewer authorities, housing authorities, councils of governments, independent school Districts, and other local governmental entities.

My practice is now increasingly concentrated on serving Colorado local governments, particularly special Districts.

Education

Master of Taxation
University of Texas at San Antonio

Bachelor of Business Administration – Accounting
St. Mary's University, San Antonio, Texas

Professional Licensure

- Colorado CPA License No. 9035163
- Texas CPA License No. 15522

My professional licenses are in good standing.

Professional Memberships

- American Institute of Certified Public Accountants
- Colorado Society of Certified Public Accountants
- Special District Association of Colorado
- Colorado Governmental Finance Officers Association
- Governmental Finance Officers Association

Governmental Audit Experience

My governmental audit experience encompasses financial statement auditing, fund accounting, governmental financial reporting, internal control evaluation, compliance considerations, capital assets, grants, debt, budgeting, and communications with management and governing boards.

My current Colorado practice includes both full financial statement audits and audit exemption engagements for a variety of local governmental entities.

Continuing Professional Education

I maintain continuing professional education in accordance with applicable professional requirements, including governmental accounting and auditing and Colorado ethics requirements.

Peer Review

My most recent AICPA/COCPA peer review was completed in 2025. Peer reviews receive a rating of pass, pass with deficiencies, or fail. I received a pass rating.

Professional Approach

My practice emphasizes:

- Direct principal-level involvement
- Independence and professional judgment
- Responsive communication
- Consistent involvement from planning through final reporting
- Practical application of governmental accounting and auditing standards
- Timely completion of engagements
- Minimal disruption to client operations

The Town of Garden City would work directly with me throughout the engagement rather than having the audit delegated through multiple levels of staff.

Lance McMahon, CPA

Colorado Governmental Audit Experience

My practice is focused increasingly on providing audit and accounting services to Colorado local governments. Representative current and recent engagements include:

Financial Statement Audits

Colorado First Conservation District

Northern Saguache County Ambulance District

St. Mary's Glacier Water and Sanitation District

Sage Pointe Metropolitan District

Lookout Mountain Water District (2026)

Clear Creek Valley Water and Sanitation District (2026)

Audit Exemption Engagements

Crow Hill Water and Sanitation District

Piedra Park Metropolitan Improvement District

Indian Hills Fire Protection District

Aspen Trails Metropolitan District

Willow Wisp Metropolitan District

Harris Park Metropolitan District

Central Clear Creek Sanitation District

Areas of Governmental Experience

These engagements involve a variety of governmental accounting and auditing matters, including:

- Governmental and proprietary fund accounting
- Financial statement preparation and reporting
- Budgetary compliance
- Internal controls
- Capital assets and infrastructure
- Grants and intergovernmental revenues

- Debt and other long-term obligations
- Governmental accounting standards
- Colorado statutory and reporting requirements
- Communications with governing boards and management

The Town of Garden City

2026 Independent Financial Statement Audit

Audit Approach

The audit of The Town of Garden City will be planned and performed in accordance with generally accepted auditing standards and applicable Government Auditing Standards. The engagement will be designed to obtain reasonable assurance about whether the City's financial statements are free from material misstatement and to provide the required independent auditor's reports.

Planning and Risk Assessment

The audit will begin with an understanding of the City, its operations, accounting system, financial reporting processes, and significant financial activities.

Audit planning will include:

- Identification and assessment of risks of material misstatement
- Review of significant account balances, transactions, and disclosures
- Consideration of fraud risks
- Analytical procedures and development of audit expectations
- Consideration of significant estimates and unusual transactions

Internal Controls

I will obtain an understanding of internal controls relevant to the audit, including appropriate inquiries, observations, inspections, and walkthroughs. The audit will consider the design and implementation of relevant controls and the effect of those controls on the nature and extent of audit procedures.

Governmental Accounting and Compliance

Audit procedures will address matters applicable to the City, including, as appropriate:

- Fund accounting and governmental financial reporting
- Budgetary compliance
- Capital assets
- Cash and investments
- Revenues and receivables

- Expenditures and liabilities
- Payroll and employee benefits
- Contracts and commitments
- Grants and intergovernmental revenues
- Debt and long-term obligations
- Significant accounting estimates
- Applicable governmental accounting standards

Completion and Reporting

Upon completion of fieldwork, proposed financial statements and audit results will be reviewed with management. Significant audit matters and required communications will be presented to the appropriate representatives of the City and its governing Board.

As the principal auditor, I personally control audit planning, scheduling, fieldwork, completion, and report issuance.

Information to be included/submitted-

- Lance McMahon, CPA is in charge and will provide all auditing services.
- Accountant's Professional Liability Coverage is attached -Continental Casualty Company.
- David Green, CPA, who provides accounting consulting services to the Town, is a professional colleague. Mr. Green has assisted me professionally on governmental accounting and auditing matters. This relationship does not impair my independence with respect to the Town of Garden City.
- Municipal client audits performed are listed above.

Proposed Audit Fee

2026 Financial Statement Audit — Not to Exceed $18,000.

The proposed fee is based upon my review and understanding of the City's prior financial information, budget, operations, and anticipated audit requirements.

The fee assumes that accounting records and supporting documentation are reasonably complete and available and that the engagement does not encounter unusual circumstances requiring substantial work outside the normal scope of the audit.

Any significant additional services outside the agreed audit scope would be discussed with and approved by the City before such work is performed.

DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

PRODUCER	BRANCH	PREFIX	POLICY NUMBER
003613	***970***	***APL***	***793070745***

INSURANCE IS PROVIDED BY
CONTINENTAL CASUALTY COMPANY
151 N. Franklin Street, CHICAGO, IL 60606
A STOCK INSURANCE COMPANY
REFERRED TO IN THIS POLICY AS WE, US, OR OUR.

1. Named Insured and Mailing Address

Lance McMahon, CPA
1200 Calcite Dr
Divide, CO 80814-7789

* * * * NOTICE * * * *

THIS IS A CLAIMS-MADE AND REPORTED POLICY AND COVERS ONLY CLAIMS FIRST MADE AGAINST AN INSURED AND REPORTED IN WRITING TO THE COMPANY DURING THE POLICY PERIOD. PLEASE READ THIS POLICY CAREFULLY AND DISCUSS THE COVERAGE WITH YOUR INSURANCE AGENT.

2. POLICY PERIOD: FROM: 11/20/25 TO: 11/20/26 at 12:01 A.M.
Standard time at your address shown above.

3. PRIOR ACTS DATE: 11/20/24 at 12:01 A.M.

4. DEDUCTIBLE: Per Claim Deductible _____ or Aggregate Deductible $1,000

5. LIMITS OF LIABILITY: **(INCLUDES CLAIM EXPENSES UNLESS AMENDED BY ENDORSEMENT)**

$250,000 PER CLAIM
$500,000 AGGREGATE

6. FOR NON-RENEWAL: 45 days notice will be given you in accordance with policy conditions.

7. PRINTED ENDORSEMENTS ATTACHED AT POLICY ISSUANCE INCLUDE:

G-127136-A(1/16) Policy
G-127137-A(7/12) Declarations Page
G-127157-A(6/97) Nuclear Energy & Pollution Excl
G-127164-A05(6/97) Amend Termination Provisions - CO
G-41512-C05(1/90) Colorado Disclosure Form
G-127156-A99(6/97) Right to Claim Information
G-127160-A(3/03) Sole Own/Disabil Ext Clms Rptg Per
G-141584-A(6/03) Policyholder Notice
CNA90673XX-(11/17) Amend Limits of Liability Endorsement
G-127152-AC(5/06) Claim Expenses Outside Limits

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Proposal for Professional Assurance Services

Specially Prepared for:

Town of Garden City

by

M
&
A

McMahan and Associates, L.L.C.
P.O. Box 5850
Avon, CO 81620
970-845-8800
www.mcmahancpa.com

M
&
A

Our Mission Statement

We are committed to achieving professional excellence
and will continually provide
ethical, progressive, and responsive service
to all our clients.

Our commitment to professional excellence is evidenced by membership in the following professional bodies:

AICPA Members

PCPS THE AICPA ALLIANCE FOR CPA FIRM

CGMA Chartered Global Management Accountant

Governmental Audit Quality Center AICPA

ACFE Association of Certified Fraud Examiners

Town of Garden City

Proposal for Professional Auditing Services

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AUDIT PROPOSAL

September 18, 2026

Board of Directors
Town of Garden City
Garden City, CO

Dear Directors:

As requested, it is our pleasure to provide you this proposal detailing our firm's ability to provide independent, professional audit and advisory services, for the fiscal year ending December 31, 2026 and thereafter.

Our firm has made a commitment to technical excellence in the area of governmental accounting and auditing through extensive professional development of our partners, managers, and staff. We have developed long-term working relationships and have helped make our clients financially stronger and operationally more efficient. We look forward to continuing our relationship with you in the coming years to help the Town of Garden City (the "Town") meet its financial and operational goals.

Firm Qualifications and Experience

From our office in Avon, McMahan and Associates has provided professional services to clients throughout the State of Colorado and the Rocky Mountain region for over fifty years. Unlike many "audit" firms, our practice specialization is not a sideline. McMahan and Associates focuses on providing assurance (financial statement audits, reviews, and compilations), business consulting, and tax advisory services to a diverse range of clientele – from governments to non-profits. As auditors and trusted advisors for hundreds of local governments, our industry-specific experience allows us to assist you with donor questions, accounting advice, software concerns, investment policies, and compliance guidance.

Firm Qualifications and Experience (continued)

In addition to the 4 firm partners (Paul Backes, Lillian Marcione, Yadira Miller, and Matthew Miller), McMahan and Associates has 25 professional staff and 3 administrative professionals who share our commitment providing the highest quality audit, tax, and consulting services for our clients, through professional development / continuing education, and a desire to expertly anticipate client needs. To that end, we are proud members of the AICPA's Private Companies Practice Section ("PCPS"). The PCPS promotes leadership, advocacy, professionalism, and quality of service among local and regional accounting firms across the United States.

In addition to traditional audit and assurance services, McMahan and Associates has also rendered assistance to our governmental clientele for the following matters:

- Bond issue refunding and rating studies
- Budgeting assistance
- Internal control reviews and administrative cost studies
- Accounting and expenditure cost control reviews and evaluations
- TABOR Amendment consulting
- Fraud examinations
- Submission of ACFRs for GFOA Certificate of Achievement for Excellence in Financial Reporting
- Fixed asset evaluations and studies
- Construction project auditing
- Federal cost allocation plans
- Computer studies and assistance with implementation of software systems
- Landfill closure and post-closure financial assurance consulting
- Affordable Housing operations

Our Team

Lillian Marcione, CPA, will be the principal contact and will be supervising the Town's audit during both on-site fieldwork and "in office" phases. She received her Master's in Accounting from the University of Colorado, Denver, and is a member of the American Institute of Certified Public Accountants. She has over 10 years' experience with McMahan and Associates, and provides professional services to a variety of clients, including non-profit organizations, homeowner organizations, governmental entities including municipalities, and for-profit enterprises.

Paul J. Backes, CPA, CGMA, will be the secondary contact for the Town's audit. A partner in McMahan and Associates, Paul has over thirty years of accounting, auditing, and consulting experience, including more than twenty years with McMahan and Associates. He has been actively involved in the Colorado accounting community, working with the AICPA; the COCPA; Colorado Government Finance Officers Association ("CGFOA"); and other professional organizations. He has served on the COCPA's Governmental Accounting and Issues Committee and Continuing Professional Education Committee. He has lectured at continuing education courses for CPAs and taught college level accounting classes as an adjunct professor. All of his recent continuing education related to database analytics and auditing local governments.

Our Team (continued)

Unlike many firms, our partners and managers are highly involved in client audits, and will work alongside the rest of the audit team during fieldwork. Additional firm personnel will be assigned as necessary to staff the Town engagement. In order to ensure that Town audit is conducted to the highest standards, we strive to maintain the presence of more senior staff each year and utilize other firm members to bring a fresh outlook in testing client operations. All professional staff assigned the audit will meet the standards for governmental professional education required by the GAO's "Yellow Book" and will have prior experience in governmental auditing.

Licensing

Our team at McMahan and Associates shares our commitment to excellence in providing the highest quality audit and consulting services for our clients, through professional development and continuing education, and our shared efforts to anticipate client needs. To this end, all of our team members meet or exceed the annual continuing professional education requirements imposed by the Colorado State Board of Accountancy, the AICPA, and the U.S. Government Accountability Office's Governmental Auditing Standards, with the majority of such course work concentrated on auditing and consulting matters. It is our belief that this program of continual education and professional development will provide our clients with the highest level of service.

Over the 50-year history of our firm, no complaints or disciplinary actions have been filed (or are pending) with the Colorado State Board of Accountancy or professional organizations against partners, staff, or our firm. Our licensing and spotless record for both partners, firm and employees can be verified at:

https://apps.colorado.gov/dora/licensing/Lookup/LicenseLookup.aspx (Colorado) and
http://www.aicpa.org/FORTHEPUBLIC/DISCIPLINARYACTIONS/Pages/default.aspx (AICPA)

Licensing information is attached as exhibit A. Note that McMahan and Associates will not subcontract any part of the Town's engagement.

Quality Control = Quality Service

At McMahan and Associates, we are committed to the highest level of service and technical competence. Our firm is a proud member of the Governmental Audit Quality Center of the American Institute of CPAs ("AICPA"), which is dedicated to promoting the importance of quality audits and their value to financial statement users. We also maintain membership in the AICPA's Private Companies Practice Section, which advocates for leadership and quality among local and regional accounting firms across the United States. McMahan and Associates also voluntarily participates in the AICPA's peer review process, which entails an independent review of our audit engagements. Our 2022 system review report – the most recent such review completed – awarded us a "Pass" rating with no letter of comment, representing the highest level of assurance in the AICPA peer review process and is attached as Appendix B. Due to our firm's concentration in governmental audits, the quality control review included a review of specific non-profit audit engagements.

Audit Approach

At McMahan and Associates, we believe the goal of every financial statement audit should be the identification of practical opportunities to improve business operations; not just the delivery of a bound audit report, financial statements, or compliance documents. To achieve that result, we work closely with our clients to plan an efficient process that identifies and assesses the client's major risk areas, and then provides realistic suggestions for building on existing systems for financial reporting and control.

Our initial contacts with the Town team members, therefore, will be focused on learning about the Town's systems and controls over financial reporting, and other critical business processes. We will plan and conduct our audit in accordance with professional standards, but will also ensure that we address areas of concern identified by the Town's management and the Town's Board of Directors (the "Board").

To maximize the efficiency of our work and minimize the disruption of the audit on ongoing Town operations, we will provide the Town's management team with an engagement organizer, which details initial requests, reconciliations, and work papers needed in advance of the scheduled fieldwork date. The engagement organizer also serves as a secure electronic file transfer portal in addition to request list. If you have turnover, new staff can review the prior year's organizer to assist in determining required audit documentation.

Audit Approach (continued)

At the conclusion of our fieldwork, we will provide a complete set of adjustments, if any, for posting to the Town's books. All audit work papers will be subject to a detailed review by the designated in-charge for the Town's audit. Prior to issuance of the audit and other reports, all work papers and draft reports will undergo a final review by the engagement partner. Draft reports (including the Management Letter) will be reviewed with appropriate management personnel before issuance or presentation to the Board.

As required by professional standards, we will communicate to the Board and management, in writing, any material weaknesses or significant deficiencies noted in the course of our audit, along with our suggestions for improvement in business practices and procedures. If requested, we would also be pleased to present the results of our audit to the Board.

Technology in the Audit Process

To maximize the effectiveness of our assurance services, we utilize software that assists with our risk assessments, linking them to the audit procedures we perform and allowing us to focus our audit on the most critical aspects of each engagement. Data analytics are also applied as an efficient and accurate way of scanning client data for anomalies. Random statistical sampling in auditing is being replaced by data analysis, since reviewing entire financial data populations is generally more efficient and accurate when conducting audits.

We utilize our data analysis software to review entire populations and risk-weight transactions, thereby reducing sampling error. This can reduce the number of source documents that need to be provided by the Town while increasing audit effectiveness. Implementation of this software was a 2020 firm initiative. Examples of analysis that we can regularly perform on client databases include:

- Reviewing expenses and purchasing card transactions and other databases for duplicate, weekend transactions, or higher risk vendors.
- Reviewing vendor address databases for comparison to employee address databases.
- Reviewing bank numbers on wire transfers for comparison to employee bank account numbers (through direct deposit payroll).
- Comparison of gross versus net payroll across the employee database.
- Benford's Law analysis (digit predictability) for violations of purchasing policies.
- Reviewing revenue databases for improper credits.
- Reviewing journal entries database for high dollar, weekend, or unusual entries.

In addition, our audit work and electronic documents (including the financial statements) are linked, thereby integrating all elements of our electronic engagement binders. Our "paperless" initiative, implemented in 2005, allows us to quickly access financial and other information to deliver documents and timely responses to client inquiries.

Similar Engagements with Governments

We audit over 100 governmental entities and municipalities throughout Colorado. The following is a list of references of other local government entities for which our firm provides audit and other services with operations similar to the Town:

Client Name	***Scope of Work***	***Dates***	***Contact***
Town of Keystone	• Financial statement audit	2022 to present	Heike Fawkes Finance Director (970) 450-3500 x3
City of Yuma	• Financial statement audit	2006 to present	Karma Wells (970) 848-3878 Ext. 2104
Town of Frisco	• Financial statement audit	2005 to present	Leslie Edwards Director of Finance 970-668-9138

Independence

McMahan and Associates, L.L.C. and its staff are independent, as defined by U.S. generally accepted auditing standards, of the Town.

During the term of our engagement, we will provide prompt written notice of any personal or professional relationships which would post a conflict of interest as defined by the applicable professional standards established by the American Institute of Certified Public Accountants.

Anticipated Potential Audit Problems

We don't believe in audit surprises should ever happen. We currently anticipate no potential audit problems. However, should matters arise in the course of our audit we will promptly discuss the potential problems with the Board and other appropriate Town's management to determine the most effective resolution, and in accordance with professional auditing standards.

Engagement Administration

Our fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. Assistance and consultation arising from accounting and reconciliation issues that would not customarily be part of our procedures will be separately billed to the Town.

If significant additional time is necessary to complete the engagement, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. If the fee is less anticipated, we will bill you the lower amount. We want you to feel that the value of the services provided by our firm is commensurate with the fee charged.

Our audit fee is estimated not to exceed $18,500 for the financial statement audit and drafting

All significant circumstances remaining the same, our base fee will not change annually by more than the Denver-Aurora-Lakewood CPI – All Consumers (CPI-U) after 2026.

Ongoing Support

As with all clients, telephone conferences and meetings required to complete the engagement and present the required reports within the agreed-upon time frame are included in our base fees. In addition, telephone consultation during the year that does not require significant research time by our staff is provided to our clients at no additional cost, and we encourage this regular communication to stay abreast of current circumstances.

Implementation of New Standards

We track all new accounting standards, technological changes, statutory and regulatory issues which may impact the Town. We will provide a review of anticipated future issues and their implementation date at the end of every engagement as part of the exit conference. Furthermore, we communicate more pressing issues and guidance on implementation issues periodically through client regular communications.

Closing

As long-term residents of the Colorado mountains, our staff prides themselves on community involvement and commitment to client service. We are proud of the assistance we have provided to our clients over the years. We have developed long-term working relationships and have helped our clients become financially stronger and operate more efficiently. We look forward to working with you in the coming years to help the Town meet its financial goals. Please do not hesitate to contact me if you have any questions.

Sincerely,
McMAHAN and ASSOCIATES, L.L.C.

McMahan and Associates, L.L.C.

Lillian Marcione, CPA
Managing Member

Proposal for Professional CPA Services

Appendix A – Firm License – Colorado State Board of Accountancy

Login | Register

COLORADO
Department of Regulatory Agencies
Division of Professions and Occupations

HOME MY ACCOUNT ONLINE SERVICES

Verify a Colorado Professional or Business License

License Details

Lookup Detail View

Licensee Information
This serves as primary source verification of the license.*
**Primary source verification: License information provided by the Colorado Division of Professions and Occupations, established by 24-34-102 C.R.S.*

Name	City, State, Zip Code
Mcmahan and Associates LLC	AVON, CO 81620

Credential Information

License Number	License Method	License Type	License Status	Original Issue Date	Effective Date	Expiration Date
FRM 0006306		Public Accounting Firm	Active	10/28/1992	09/01/2023	08/31/2026

Supervision

Relationship	Supervisor/Supervisee	License	Start Date	Relationship Type
Supervised By	Matthew David Miller	CPA 0034593	01/05/2024	Responsible Individual

Board/Program Actions

Discipline
There is no Discipline or Board Actions on file for this credential.

Proposal for Professional CPA Services

***Appendix B* – Peer Review Acceptance Report**

COCPA

Colorado Society of Certified Public Accountants
720 S. Colorado Boulevard Suite 500N
Glendale, CO 80246
303.800.3190

AICPA Peer Review Program

AICPA Peer Review program administered in Colorado
For Colorado, New Mexico, and Washington by the Colorado Society of Certified Public Accountants

February 26, 2026

Michael Jenkins
McMahan and Associates, L.L.C.
P.O. BOX 5850
Avon, CO 81620-5850

Dear Michael Jenkins:

It is my pleasure to notify you that on February 19, 2026, the Colorado Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is April 30, 2028. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Ronald S Bass

Ronald Bass
Committee Chair
ron@whipplewoodcpas.com
303.551.8009

cc: Brady Johs, Matthew Miller

Firm Number: 900010090471 Review Number: 612638

DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

PRODUCER	BRANCH	PREFIX	POLICY NUMBER
003613	***970***	***APL***	***275469216***

INSURANCE IS PROVIDED BY
CONTINENTAL CASUALTY COMPANY
151 N. Franklin Street, CHICAGO, IL 60606
A STOCK INSURANCE COMPANY
REFERRED TO IN THIS POLICY AS WE, US, OR OUR.

1. Named Insured and Mailing Address

McMahan & Associates, LLC
P.O. Box 5850
Avon, CO 81620-5850

* * * * NOTICE * * * *

THIS IS A CLAIMS-MADE AND REPORTED POLICY AND COVERS ONLY CLAIMS FIRST MADE AGAINST AN INSURED AND REPORTED IN WRITING TO THE COMPANY DURING THE POLICY PERIOD. PLEASE READ THIS POLICY CAREFULLY AND DISCUSS THE COVERAGE WITH YOUR INSURANCE AGENT.

2. POLICY PERIOD: FROM: 11/26/25 TO: 11/26/26 at 12:01 A.M.
Standard time at your address shown above.

3. PRIOR ACTS DATE: 1/01/67 at 12:01 A.M.

4. DEDUCTIBLE: Per Claim Deductible _____ or Aggregate Deductible $15,000

5. LIMITS OF LIABILITY: **(INCLUDES CLAIM EXPENSES UNLESS AMENDED BY ENDORSEMENT)**

$3,000,000 PER CLAIM
$3,000,000 AGGREGATE

6. FOR NON-RENEWAL: 45 days notice will be given you in accordance with policy conditions.

7. PRINTED ENDORSEMENTS ATTACHED AT POLICY ISSUANCE INCLUDE:

G-127136-A(1/16) Policy
G-127137-A(7/12) Declarations Page
G-127157-A(6/97) Nuclear Energy & Pollution Excl.
G-127164-A05(6/97) Amend. Termination Provisions - CO
G-41512-C05(1/90) Colorado Disclosure Form
G-127156-A99(6/97) Right to Claim Information
G-141584-A(6/03) Policyholder Notice
CNA90673XX-(11/17) Amend Limits of Liability Endorsement
CNA86549XX CPA Net Protect Prime Endorsement

© CNA All Rights Reserved

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 07/18/2025

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

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

PRODUCER
Froman Insurance Agency LLC
PO Box 3000 #518
Edwards CO 81632

CONTACT NAME: J. Lee Froman
PHONE (A/C, No, Ext): 970-845-8910
FAX (A/C, No): 970-845-8460
E-MAIL ADDRESS: lfroman@farmersagent.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Mid Century Insurance Company	21687
INSURER B: Fire Insurance Exchange	21660
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
McMahan and Associates, L.L.C.
PO Box 5850
Avon CO 81620

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	✔ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ✔ OCCUR GENL AGGREGATE LIMIT APPLIES PER: ✔ POLICY ☐ PRO-JECT ☐ LOC OTHER:	✔		606273121	04/03/2025	04/03/2026	EACH OCCURRENCE	$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 2,000,000
							GENERAL AGGREGATE	$ 4,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ✔ NON-OWNED AUTOS ONLY			606273121	04/03/2025	04/03/2026	COMBINED SINGLE LIMIT (Ea accident)	$ 2,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☐ RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: Y If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	A04176715	10/01/2024	10/01/2025	✔ PER STATUTE ☐ OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Client Copy

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Lee Froman

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ACORD 25 (2016/03)

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Produced using Forms Boss Web software. www.FormsBoss.com; ? Impressive Publishing 800-208-1977

Professional Auditing Services

For the Year Ending December 31, 2026

Contact Person:
Christine McLeod, CPA
1221 W. Mineral Avenue, Suite 202
Littleton, CO 80120
303-734-4800
ChristineM@HaynieCPAs.com
September 25, 2026

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September 25, 2026

Town of Garden City, Colorado
Attn: Linda Blackston, Town Administrator

Thank you for the opportunity to submit this proposal to the Town of Garden City, Colorado, hereafter referred to as the "Town," for the year ending December 31, 2026.

The objective and scope of the prospective engagement includes audits of the Town's governmental fund, each major fund, and the aggregate remaining fund information in accordance with auditing standards generally accepted in the United States of America for the year ended December 31, 2026. We will issue our reports in accordance with auditing standards generally accepted in the United States of America. We will perform limited procedures involving supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. You will receive a letter to management containing comments on compliance, recommendations for improvements, and any other comments deemed pertinent relating to the financial statements, internal control and accounting related matters. Haynie is available and has sufficient staffing resources to perform the requested audit services for the Town of Garden City for fiscal year 2026.

As a local leader in providing audit services to local governments in Colorado, we believe that our proposal will demonstrate our unique qualifications to be your auditors and advisors. We offer the highest level of professionals with many years of experience in audit and advisory services who will meet the needs of the Town efficiently. We believe that effective and timely communication is a very important part of this process and have a commitment to provide that high level of service.

If you have any questions or concerns about this proposal, please contact Christine McLeod at (303) 734-4800 (ChristineM@HaynieCPAs.com). Should you desire, we would be happy to meet with you soon to discuss our proposal in greater detail.

Sincerely,

Christine McLeod

Christine McLeod, CPA

Your Engagement

Thank you for the opportunity to submit this proposal to the Town of Garden City, Colorado, hereafter referred to as the "Town," for the year ending December 31, 2026. This proposal describes the professional qualifications and services that Haynie can offer to meet your needs.

The objective and scope of the prospective engagement includes an audit, in accordance with Generally Accepted Auditing Standards (GAAS), of the financial report for the year ended December 31, 2026. We will issue an opinion on these financial statements.

You will receive a letter to management containing comments on recommendations for improvements, and any other comments deemed pertinent relating to the financial statements, internal control and accounting related matters.

GAAS requires that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit will also include assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that upfront and consistent communication is key to a successful audit. We have an experienced audit team who will ensure that your audit is completed efficiently and in a timely manner.

We appreciate this opportunity and look forward to working with you.

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What We Can Do For You

- We provide a full range of external auditing, accounting, income tax, consulting, internal auditing, litigation support, and management advisory services.
- Our clients include a wide variety of small and mid-sized governments, public and private businesses and not-for-profit entities.
- We have well-trained staff with excellent credentials. They have proven their ability to effectively manage and control large audit and review engagements. Our work will always be efficient and to the highest professional standards. Each of our service teams, from supervisory senior to partner, have many years of combined experience serving clients.
- We currently represent and perform audits, consulting, accounting and reporting assistance for over 150 governmental entities in Colorado. We have more than 50 years of experience in auditing governmental entities which are comparable in complexity to the Town.
- We have approximately fifteen staff members in Colorado qualified and experienced in financial statement audit, Single Audit and other areas related to governmental entities.
- We strive for a culture of service. Our team focuses on building long-term relationships based on mutual trust and communication. We are committed to meet your needs in a timely manner and make our key people accessible to you.
- The Littleton office will be the primary office to perform the work on this audit with support from our other locations, as needed. Currently, the Littleton office is staffed by 6 audit partners, 5 audit managers, 13 audit staff, 1 tax partner, 2 tax managers, 7 tax staff and 3 support personnel, 15 of whom have experience with governmental audits.

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Firm Profile & Capabilities

Haynie is a unique, full-service CPA firm. We specialize in: audit, tax, accounting, consulting and management advisory services.

Haynie began in 1960 as a small CPA firm in Salt Lake City. We've since grown into a thriving, regional firm with offices across Colorado, Utah, Texas, Arizona and Nevada. We continue to add professionals to our network through mergers of reputable, experienced CPA firms. With over 450 professionals and support staff firm-wide, we offer the experience and expertise of a leading regional firm, combined with the attention and focus of a dedicated local firm.

WHAT YOU CAN EXPECT

Our firm vision is simple: Exceeding Expectations. We understand you need an advisor who can think ahead and offer custom solutions. Providing excellent service is our highest priority. Our focus will always be on building long-term relationships based on growth, trust, communication and service.

We have developed a strong network of professional affiliations, including our membership in PrimeGlobal. These affiliations greatly expand our experience and knowledge. No matter how large or complex your financial situation, we have the expertise you need.

PrimeGlobal is the third largest association of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing and management services to clients around the globe.

INDEPENDENCE

Haynie and its personnel are independent of the Town of Garden City, Colorado and its component units, as defined by AICPA Rule 101 and the U.S. General Accounting Office's *Government Auditing Standards*. Haynie has not performed any work for the Town in the past five years and, therefore, has no conflict of interest regarding this proposed engagement.

QUALITY CONTROL

Haynie meets the external quality control review requirements contained in the current U.S. General Accounting Office's *Government Auditing Standards.* A copy of our firm's most recent Peer Review Report, issued on May 24, 2023, is included as Attachment A (page 14). That quality control review included a review of specific government engagements.

There have been no federal or state desk or field reviews of our governmental audits during the past five years, nor have we been subjected to such actions in the history of our firm.

Additionally, our firm is a member of the AICPA Government Audit Quality Center.

LICENSING

Haynie and all key engagement personnel are properly licensed in Colorado and there are no disciplinary actions against the firm or its personnel currently, nor in the past three years. All professional staff are current with their continuing professional education according to the requirements contained in the *Government Auditing Standards*. Haynie is not involved in any formal court proceedings.

INSURANCE

Haynie carries professional liability insurance through Columbia Casualty Company and Gotham Insurance Company with a current limit of $5,000,000 per claim. Our Workers Compensation and Employers Liability Policy is through The Hartford and has a limit of $1,000,000 per occurrence. Our Commercial Liability policy also has a limit of $1,000,000 per occurrence and the Town of Garden City, Colorado can be added as an additional insured, if necessary.

NON-DISCRIMINATION

Our firm does not discriminate against any individual due to race, religion, gender, sex, color, age, handicap or national origin, and these are not factors in consideration for employment, selection of training, promotion, transfers, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

FINANCIAL STABILITY

Haynie & Company is financially stable and carries no outstanding debt. The firm has experienced sustained annual revenue growth of approximately 10% to 15% over the past five years and expects continued growth based on our strong client retention, expanding service offerings, and strategic market presence.

Haynie has not had any contracts terminated during the past five years nor do we have a record of substandard work. Further, there have been no judgements, pending or expected litigation, or other real or potential financial reversals that might materially affect the viability or stability of our organization. There have been no bankruptcy filings in the history of our Firm.

Please see Attachment B (page 15) for a detailed list of Firm Affiliations.

References

Below is a list of references for some of our governmental clients that are similar in size and nature to the Town that have been audited by our local office within the last three years.

Client	Contact Name	Email Address	Phone
Town of Lakeside	Cathy Fromm	cathy@frommco.us	303-912-8401
Town of Milliken	Steven Krolczyk	skrolczyk@millikenco.gov	970-652-4987
Wellington Fire Protection District	David Green	dgreen greencpafirm.com	720-839-6458

We currently audit the following governmental agencies who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year:

City of Grand Junction
City of Lone Tree
Town of Estes Park
Durango Fire Protection District
Pueblo West Metropolitan District
North Metro Fire Protection District
Plum Creek Water Reclamation Authority

Please see Attachment D (page 21) for a list of our current Colorado governmental audit clients.

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Engagement Team

Haynie will not require the use of any other firm's personnel during this audit. Due to our regional size, we have audit staff from our other offices whose services we can call upon, if required. Our experienced staff is committed to fulfilling your needs. We have traditionally experienced below average turnover in our industry. We are committed to maintaining the continuity of the audit team on the Town's engagement for the duration of the audit. We feel strongly regarding the importance of staff continuity, especially at the partner and manager level, and commit to your organization our goal to maintain the same personnel on the audit.

All personnel receive regular continuing professional education through internal and external training. This training includes updates on new and significant accounting changes and industry-focused training, including training for all staff in the areas of governmental accounting and Single Audits. All staff is current with their continuing professional education requirements, including relevant training on significant recent GASB pronouncements. Additionally, all key personnel receive the required Yellow Book training hours annually.

All staff will be adequately supervised and no personnel at a level below senior auditor will be on-site without supervision. In fact, most or all of the time on-site will include the direct supervision of a manager or partner. Should circumstance require our fieldwork to be performed off-site, all staff will continue to be directly supervised and coordinated by a manager or partner.

All individuals that would be assigned to your audit have extensive experience in government audit and accounting. Key members of the audit team and their qualifications are as follows:

Christine McLeod, CPA – Audit Partner

Christine graduated from the University of Mississippi Patterson School Of Accountancy with a Bachelor of Accountancy. She is a member of the American Institute of Certified Public Accountants (AICPA), and the Colorado Society of Certified Public Accountants (CSCPA). Christine worked with Arthur Andersen and Co. in Dallas, Texas, as operations manager at Intellicall, Inc. in Carrollton, Texas, and as manager of St. Mary's Federal Credit Union in Littleton, CO. Christine also managed her own private practice providing accounting services to a number of small clients in various industries. In 2013, she joined Haynie. Christine has experience in a variety of areas, including governmental, not-for-profit, special districts, pension plans, hospitality, financial services, and small-business accounting. Christine serves as the Audit Partner for The City of Grand Junction (2023), The City of Fort Morgan (2021-2023) and The City of Castle Pines (2021-2025). She has also served as the engagement partner for over 100 smaller cities, towns, and special districts of all sizes (2021-2025)

Kate Brice, CPA – Audit Manager

Kate earned her Bachelor's degree from Tulane University in New Orleans and an Accounting Certificate from UCLA Extension. She provides audit and assurance services with a focus on government and nonprofit organizations.

Kate works closely with clients to deliver accurate, reliable, and insightful audit solutions tailored to their unique reporting needs. She is committed to maintaining high standards of quality and professionalism in every engagement.

Other audit associates will be selected from our well-trained group of staff and will have all of the necessary competencies to perform your audit.

We value open communication, and in rare instances of technical disagreements among engagement personnel or with client personnel, we believe in being proactive in discussing these potential issues as soon as possible, so as to avoid delays. Generally, we prefer these discussions to be in person or via telephone, well in advance of reporting deadlines. Historically, these types of discussions have resulted in mutually-agreed-upon decisions with results that meet professional standards and agreement by all parties. There have been no instances in the past 5 years of client-firm dispute resolution.

Client relationships not renewed after the agreed-upon term are the result of mandated rotation policies, changing organizational needs, and strategic decision-making on the part of the client or our firm. We view each engagement as an opportunity to leave a positive, lasting impact on our clients' processes, regardless of contract duration. This client-focused approach has led to many clients returning to us or referring us, even after natural breaks in service.

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Audit Approach

Communication is essential for an efficient and effective audit. We believe that consistent and reliable communication is vital for us to provide the Town with outstanding services and is an area that we feel differentiates us from the rest. You will always have access to our audit team, from staff to partner, and our internal policy of returning correspondence within one business day will ensure that communication is timely.

The audit should not interfere with managing your business. Haynie has developed an approach for maximum audit effectiveness and efficiency that focuses on understanding the entity's operations and the risks it faces. In addition to understanding the accounting system and records of the entity, we focus on the objectives and the techniques used by management to evaluate operations and design our audits.

HAYNIE AUDIT BENEFITS:

- A **well-planned, well-controlled** audit that employs communication and cooperation with your staff to produce a high quality, efficient audit.
- An **insightful** presentation to the audit committee/board of directors that focuses on significant issues with reasonable recommendations. This presentation will include any significant compliance or controls issues, along with other matters such as suggestions for improved efficiencies.
- An **innovative** style in which our partners, managers and staff are involved year-round, actively seeking and communicating ways to help enhance the audit process and deepen our understanding of your entity.

Please see Attachment C (page 16) for a detailed look at our audit approach.

Project Timeline

We are happy to coordinate our work to best fit the Town's needs. We are committed to providing the highest level of independent auditing services. The Town of Garden City, Colorado would be a welcome addition to our Colorado audit department.

Below is a tentative schedule for audit activities:

Task	Tentative Date
Planning meeting with management	December 2026
Audit fieldwork – Preliminary	December 2026
Audit fieldwork – Final	February/March 2027
Wrap-up and discussion of draft financial statements and report to the Town Board	April 2027

We have a sufficient number of qualified auditors and support staff to handle our current volume of work and the capacity to take on new projects. We have a comprehensive workload management system in place. This system ensures that projects are balanced across teams and that all engagements receive the attention they require. We have resources across our multiple offices providing flexibility to assign staff based on needs. We are able to adjust for fluctuations in workload, ensuring that all audits are completed on time and within scope.

We do not anticipate any problems during the audit. If any issues arise that could delay or compromise the completion of the audit, Haynie will immediately notify the Town's management and will work with them to resolve the issues as quickly as possible.

We will complete the planning and risk assessment during the planning and preliminary scheduled timeframe, allowing time for thorough testing and review. Our detailed timeline incorporates key milestones to ensure all technical requirements are met and allows for ongoing communication with your team.

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Plan Effectiveness

Our firm recognizes that we are in a personal service industry and accordingly are committed to the development of appropriate relationships with our clients. We understand that proper client service is based upon mutual trust and confidence. We maintain private lines to our key people so that our clients can always gain access to them. You will always have priority regarding access to our professional staff. We will communicate via telephone and email whenever an issue arises that requires discussion. This policy has resulted in mutually rewarding and lasting relationships with our clients.

Our commitment to quality aligns with industry standards We have a strong quality control system that ensures audits are thorough, compliant, and consistent, minimizing errors or oversight. We follow Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAS). These standards guide every stage of the audit, from planning and risk assessment to fieldwork, reporting, and post-engagement review.

Our quality control system ensures auditors remain unbiased, maintaining objectivity in every audit phase. Our personnel receive adequate training and experience requirements and maintain their certifications to ensure competency. We have processes in place to ensure adequate supervision, and review protocols. We complete a peer review every three years and receive favorable peer review ratings. We conduct ongoing internal reviews and assessments to continually enhance quality.

We utilize compliance checklists that enhance accuracy and efficiency, ensuring that our audits are comprehensive.

We provide training on updates to standards, and adjustments to quality control processes as needed.

We provide an annual Governmental Accounting & Auditing Update webinar for our staff and clients. The webinar is free of charge and eligible for Continuing Professional Education credit.

Invoices are rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. Our fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time or additional services are necessary, we will discuss it with you and arrive at a new fee estimate before we incur additional costs.

Proposed fees

We believe our fees are competitive and reflect our desire to be of service to you. We continually strive to keep our fees at the lowest level consistent with the highest professional standards and your requirements for timely services. We will work closely with your personnel and anticipate their active participation in the areas where they can contribute to the audit effort and minimize our fees.

Our fees include out-of-pocket expenses such as report printing, postage, etc. The fees quoted are with the understanding of cooperation from your staff in completing the information requested in our client request list housed in *Suralink*.

The fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Proposed Fee for the Year Ending December 31, 2026	
Audit	$21,000
Financial Statements Preparation	4,000
First Year Audit Procedures	1,000
Total All-inclusive Maximum Price	**$26,000**

Annual fee increases for renewal years subsequent to initial contract should not be more than 5-7% and are negotiable.

Quoted hourly rates include fringe benefits, payroll taxes, insurance, and overhead costs.

If additional accounting services are needed or desired, such work would be performed at our standard hourly rates and approval would be obtained before proceeding with the work.

Staff Level	2026 Rate
Partner	$600
Senior Manager	$300
Manager	$250
Intern/Staff	$175-$225

Conclusion

Thank you for the opportunity to present Haynie and the services that we can provide. We understand that you have many options and hope that through this proposal you can see those areas that distinguish us from others within the industry. We pride ourselves on good communication, highly-skilled professionals and providing exceptional service. Please feel free to call Christine McLeod at 303-734-4800 or e-mail her at ChristineM@HaynieCPAs.com with any questions you may have. If you choose to work with us, you would be an important and valued client.

Sincerely,

Haynie

Attachment A

PEER REVIEW REPORT

KerberRose
Certified Public Accountants

Report on the Firm's System of Quality Control

May 24, 2023

To the Partners of Haynie & Company and
the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Haynie & Company (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Haynie & Company applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2022 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail*. Haynie & Company has received a peer review rating of *pass*.

KerberRose SC
KerberRose SC

Attachment B

AFFILIATIONS

Independent Member of PrimeGlobal | The Association of Advisory and Accounting Firms

PROUD MEMBERS OF:

- PrimeGlobal
- American Institute of Certified Public Accountants (AICPA)
- AICPA Center for Audit Quality
- AICPA Employee Benefit Plan Audit Quality Center
- AICPA Government Audit Quality Center
- Public Company Accounting Oversight Board
- Utah Association of CPAs
- Colorado Society of CPAs
- Texas Society of CPAs
- Idaho Society of CPAs
- Nevada Society of CPAs
- Arizona Society of CPAs
- California Society of CPAs
- Special District Association of Colorado
- Utah Non-Profits Association
- Utah Mechanical Contractors Association
- Associated Building Contractors
- National Association of Certified Valuation Analysts (NACVA)
- Association of Certified Fraud Examiners (ACFE)
- Construction Financial Management Association (CFMA)
- Governmental Finance Officers Association (GFOA)
- Affordable Housing Association of Certified Public Accountants (AHACPA)

AICPA

AICPA Governmental Audit Quality Center

PCAOB PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

Aprio Alliance

Attachment C

AUDIT APPROACH DETAILS

Our audit approach is designed to proactively address risk associated with the audit process and provide value to our clients. Our audit approach is typically divided into three phases: planning, fieldwork and review.

PLANNING

Our audit approach relies heavily on a detailed assessment of the control environment and operating strengths and weaknesses of your company.

INTERIM FIELDWORK

If it is determined to add to the audit efficiency, we will perform interim testing prior to year-end. Generally during this phase, we perform most of our Single Audit compliance testing (if necessary), document and test the accounting system and internal controls. We will at times perform some substantive testing of accounts where appropriate.

YEAR-END FIELDWORK

This phase entails the bulk of our testing of financial statement account balances. Also, any open items from the interim fieldwork are addressed. Major federal programs are determined in accordance with the risk-based approach outlined in the Single Audit Act, and compliance testing wrapped up (if necessary).

REPORTING

The auditor's reports and Town Board presentation are drafted and reviewed with management. Upon approval by management, final versions of the reports are issued, and the Data Collection Form will be reviewed and approved for submission to the Federal Audit Clearing House, if necessary.

REVIEW

In order to assure the work and final report are of the highest quality, the files and reports must pass through a minimum of two reviews. Each review focuses on specific areas of the audit with intentional overlap so every part of the audit is reviewed in detail. Depending on the size and nature of an engagement, additional reviews are added to further ensure audit quality. We will work closely with you to complete the final document, which will include our report.

OUR AUDIT PROCESS:

Haynie's approach to audits of governmental entities is a highly-tailored adaptation of our basic risk-based audit approach. These modifications serve two purposes: they streamline the audit procedures to make us more efficient; and, more importantly, they focus the audit procedures to make us more effective.

SAMPLING

Where determined to be effective and efficient, Haynie will test certain areas using sampling techniques. The size of audit samples will be based on many factors, including size of account balance and identified risks. Typical areas where sampling may be used are: cash disbursements, controls testing, revenue and accounts receivable.

SUBSTANTIVE TESTING

Haynie's typical planned methods with respect to substantive procedures will include:

- An understanding of the Town's internal control structure will be obtained through a combination of interviews with personnel, questionnaires, and walk-through procedures to confirm that the understanding is accurate. We have IT specialists available to assist the audit team in performing these procedures, if necessary.
- Based on our risk assessments, we will perform tests of financial statement account balances. This will include testing of source documents and confirmation of information with vendors and other third parties. Additionally, we will use various analytical procedures to identify potential errors in the accounting records to test. Among these procedures are comparing account balances to the prior year and to budgets and scanning the general ledger for large or unusual items.
- Concluding the audit includes review of legal letters, workpaper review, financial statement review and review of draft reports with management.

TECHNOLOGY

Haynie focuses on cutting edge technology as a differentiator that allows us to streamline the audit process, be responsive to client needs, and back up all work papers. We utilize two robust systems to accomplish this:

- *Thomson Reuters Engagement Manager* is our engagement document management software that is an electronic binder to house and organize our audit documentation. This software allows the engagement team to easily collaborate with team members and clients.
- *Suralink* is a web-based audit management application that maintains all paper and electronic files in a secure, off-site data center, allowing for convenient, 24/7 access from any location. Haynie professionals and client personnel can access all documents quickly and easily, which results in increased efficiency and quick response times for client requests. Suralink also functions as an open items list that can be accessed and maintained by the Town and the audit team.

FINANCIAL STATEMENT REVIEW

Haynie views the financial statements and our reports as the finished product of the audit process, and as such reflects the culmination of client and our work. With this view in mind, we have established a proven process for ensuring the highest quality financial statements are produced. The key to this is a robust set of procedures that utilize our experience and knowledge.

- *Training* – The basis for our technical review is the expertise of our engagement team. All of our key reviewers are CPA's that receive not only required continuing education but also targeted training in areas specific to governmental accounting and audit.
- *Tie-Out Procedures* – One of our initial steps in the review process is to complete a thorough tie-out of all financial and other information included in the financial statements to account balances and other supporting documentation. This step ensures that all data is properly presented and agrees to supporting records. Additionally, we utilize the most up-to-date non-profit reporting checklists to make sure the financial statements are properly presented.
- *Supervisory Review* – All drafts throughout the reporting process are initially reviewed by managers and partners that were directly involved with the audit. This allows for the knowledge gained during the audit process to be utilized to ensure proper presentation and accuracy. The financial statements are reviewed for technical accuracy and overall readability.
- *Concurring Partner Review* – In addition to the manager and partner review mentioned above, in some cases, an audit partner that is not part of the engagement team reviews the financial statements and other key audit areas. The partner selected for this review is someone with extensive non-profit accounting and auditing experience, and the primary objective is to use an objective eye to determine that the financial statements contain all required disclosures and appear to be fairly presented.

USE OF TOWN PERSONNEL

We use a risk-based approach and sampling procedures, and we customize and tailor our audit programs toward the financial statement assertions with respect to each account and business cycle. We utilize on-line audit programs and customize the sample sizes and audit approach utilizing our audit program tools for each client.

We require the requisite data and information in support of the general ledger account balances including general ledgers and trial balances, detailed general ledger reports, lead schedules and work paper retrieval and refiling of documents based on pre-submitted lists, preparation of confirmations and other required letters. We rely heavily on the subsidiary schedules and information that you produce in the normal course of business to the extent possible, rather than require that you reconfigure and reformat data to our preferred format.

We generally provide an audit request list at least one month in advance of our anticipated interim and year-end fieldwork. This will allow you sufficient time to prepare the required schedules and to discuss any questions or concerns with the audit team.

Our first-year requests will include obtaining copies of all significant contracts and agreements, with financial statement impact. We would discuss the items needed during our planning and interim phases and all requested documents can be securely and efficiently uploaded to our Suralink system.

YEAR-ROUND CONTACT

An audit should not be treated as a once a year event. We will stay in touch with your team on an ongoing basis to learn about events that may have significant audit impact — enabling us to help you deal with them as they occur.

SERVICE ENHANCEMENT

We are a resource for new-standard implementation as well as annual governmental training on new standards.

SMOOTH TRANSITION TO WORKING WITH US

When we become your service provider, you will want the transition from your prior firm to be smooth and orderly. Any change of this nature will result in some disruption; however, with our extensive experience in succeeding other accounting firms, the disruption is minimized. Our process for transitioning clients from their prior auditors to our services emphasizes early planning with heavy involvement of partners and managers.

Attachment D

CURRENT COLORADO GOVERNMENTAL AUDIT CLIENTS

Client Name	Dates of the Audit
9th Avenue Metropolitan District No. 2	2018 - 2025
Adams County Communication Center Authority	2015 - 2025
Adams County E-911 Emergency Telephone Serv Authority	2024 - 2025
Adams County Fire Protection District	2021 - 2025
Berthoud Fire Protection District	2022 - 2025
Berthoud-Heritage Metropolitan District No. 1	2021 - 2025
Berthoud-Heritage Metropolitan District No. 10	2023 - 2025
Blue Lake Metropolitan District No. 2	2016 - 2025
Blue Lake Metropolitan District No. 3	2018 - 2025
Blue Mountain Water District	2015 - 2025
BNC Metropolitan District No. 1	2025
BNC Metropolitan District No. 3	2006 - 2025
Boulder Rural Fire Protection District	2022 - 2025
Boxelder Sanitation District	2019 - 2025
Brighton Fire Rescue District	2021 - 2025
CCP Metropolitan District No. 2	2023 - 2025
CCP Metropolitan District No. 3	2018 - 2025
Centerra Metropolitan District No. 1	2021 - 2025
Centerra Public Improvement Collection Corp	2021 - 2025
Chaffee County Fire Protection District	2024 - 2025
Cherry Creek Valley Water and Sanitation District	2005 - 2025
Cherry Hills Sanitation District	2022 - 2025
City of Evans*	2020 - 2024
City of Fort Morgan	2020 - 2024
City of Grand Junction*	2015 - 2025
City of Lone Tree*	2020 - 2025
City of Wheat Ridge	2024 - 2025
Coalton Metropolitan District	2025
Colorado information Sharing Consortium	2024 - 2025
Colorado River Fire Rescue Protection District	2017 - 2025
Core Transit Authority	2023 - 2025
Cortez Fire Protection District	2022 - 2025
Cottonwood Greens Metropolitan District No. 2	2022 - 2025
Cucharas Sanitation and Water District	2023 - 2025
Cumberland Green Metropolitan District	2007 - 2025
Dancing Willows Metropolitan District	2015 - 2025
Durango 4-C Council (Single Audit only)	2024 - 2025
Durango Fire Protection District*	2008 - 2025
Eagle Brook Metropolitan District No. 1	2024 - 2025
Eagle Brook Metropolitan District No. 3	2024 - 2025
East Bend Metropolitan District	2023 - 2025
Eastern Adams County Metropolitan District	2023 - 2025
Edgemont Ranch Metropolitan District	2025
Erie Farm Metropolitan District	2015 - 2025
Evergreen Fire Protection District	2020 - 2024
Fairmount Fire Protection District	2022 - 2024
Forest View Acres Water District	2025
Fossil Ridge Metropolitan District #1	2019 - 2025
Fossil Ridge Metropolitan District #2	2019 - 2025
Fossil Ridge Metropolitan District #3	2019 - 2025
Front Range Fire Consortium	2023 - 2025
Front Range Fire Rescue Fire Protection District	2016 - 2025
Fruitdale Sanitation District	2015 - 2025
Genesee Fire Protection District	2016 - 2025
Greater Brighton Fire Protection District	2021 - 2025
Green Valley Ranch Metropolitan District	2002 - 2025

*** Colorado clients who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year**

Attachment D

CURRENT COLORADO GOVERNMENTAL AUDIT CLIENTS (continued)

Client Name	Dates of the Audit
Harris Park Sanitation and Water District	2022 - 2025
Hartsel Fire Protection District	2016 - 2025
Hermosa Sanitation District	2018 - 2025
Highland Rescue Team Ambulance District	2017 - 2025
Highland Park Metropolitan District	2024 - 2025
Hoover Hill Water & Sanitation District	2021 - 2025
Hunter's Overlook Metropolitan District No. 1	2021 - 2025
Hunter's Overlook Metropolitan District No. 5	2021 - 2025
Hunter's Overlook Metropolitan District No. 7	2022 - 2025
Hunter's Overlook Metropolitan District No. 8	2023 - 2025
Inspiration Metropolitan District	2017 - 2025
Iron Mountain Metropolitan District No. 2	2021 - 2025
Jefferson County Communications Authority	2019 - 2025
Johnstown Plaza Metropolitan District	2016 - 2025
Ken Caryl Ranch Metropolitan District	2022 - 2025
Kent Place Metropolitan District	2022 - 2025
La Plata Archuleta Water District	2022 - 2025
La Plata West Water Authority	2021 - 2025
Lake Durango Water Authority	2019 - 2025
Lakes at Centerra Metropolitan District No. 1	2023 - 2025
Lakes at Centerra Metropolitan District No. 2	2023 - 2025
Lakes at Centerra Metropolitan District No. 3	2023 - 2025
Lambertson Lakes Metropolitan District	2007 - 2025
Lanterns Metropolitan District No. 1	2019 - 2025
Lanterns Metropolitan District No. 2	2023 - 2025
Lanterns Metropolitan District No. 3	2023 - 2025
Loma Linda Sanitation District	2023 - 2025
Louisville Fire Protection District	2024 - 2025
Marvella Metropolitan District	2024 - 2025
McKay Landing Metropolitan District No. 2	2002 - 2025
Medical School Campus Public Infrastructure District	2021 - 2025
Meridian Ranch Metropolitan District	2022 - 2025
Meridian Ranch Subdistrict 2018	2022 - 2025
Meridian Service Metropolitan District	2022 - 2025
Miller's Landing Business Improvement District	2021 - 2025
Mountain Board of Cooperative Education (Single Audit only	2022 - 2025
Mount Vernon Country Club Metropolitan District	2019 - 2025
Mountain View Fire Protection District	2020 - 2025
Mountain Shadows Metropolitan District	2015 - 2025
Mulberry Metropolitan District No. 1	2023 - 2025
Mulberry Metropolitan District No. 2	2023 - 2025
Murata Farms Metropolitan District	2022 - 2025
Nexus North Metropolitan District	2023 - 2025
North Metro Fire District*	2024 - 2025
North Table Mountain Water & Sanitation District	2015 - 2025
North Washington Street Water & Sanitation District	2013 - 2025
Northern Commerce Metropolitan District	2015 - 2025
Olathe Fire Protection District	2016 - 2025
Old Town Metropolitan District	2024 - 2025
Park Meadows Metropolitan District	2002 - 2025
Pinecrest Metropolitan District	2024 - 2025
Plum Creek Water Reclamation Authority*	2012 - 2025
Prairie Song Metropolitan District No. 4	2021 - 2025
Prairie Song Metropolitan District No. 8	2023 - 2025
Public Sector Health Care Group	2023 - 2025
Pueblo Urban Renewal Authority	2014 - 2025
Pueblo West Metropolitan District *	2023 - 2025
Rangeview Metropolitan District	2021 - 2025

*** Colorado clients who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year**

Attachment D

CURRENT COLORADO GOVERNMENTAL AUDIT CLIENTS (continued)

Client Name	Dates of the Audit
Red Bridge Pubil Infrastructure District No. 1	2021 - 2025
Ridgeline Vista Metropolitan District	2021 - 2025
ROAM Public Infrastructure District No. 1	2021 - 2025
Rose Farm Acres Metropolitan District	2020 - 2025
Sand Creek Metropolitan District	2022 - 2025
Severance Shores Metropolitan District No. 1	2020 - 2025
Severance Shores Metropolitan District No. 4	2020 - 2025
Sky Ranch Community Authority Board	2018 - 2025
Sky Ranch Metropolitan District No. 1	2021 - 2025
Sky Ranch Metropolitan District No. 3	2023 - 2025
Skyview Meadows Metropolitan District	2021 - 2025
Smoky Hill Metropolitan District	2002 - 2025
South Durango Sanitation District	2022 - 2025
South Maryland Creek Metropolitan District	2019 - 2025
South Sheridan Water & Sanitation District	2014 - 2025
South Sloan's Lake Metropolitan District No. 2	2016 - 2025
Southeast Metropolitan Stormwater Authority	2021 - 2025
Southgate Sanitation District	2014 - 2025
Southgate Water District	2014 - 2025
St. Vrain Sanitation District	2022 - 2025
Tallman Gulch Metropolitan District	2018 - 2025
Tamarron Metropolitan District	2009 - 2025
The Brands Metropolitan District No. 4	2017 - 2025
The Lakes at Centerra Metropolitan District No. 1	2023 - 2025
The Lakes at Centerra Metropolitan District No. 2	2023 - 2025
The Lakes at Centerra Metropolitan District No. 3	2023 - 2025
Town of Deer Trail	2014 - 2025
Town of Estes Park*	2020 - 2025
Town of Firestone *	2022 - 2025
Town of Lakeside	2023 - 2025
Town of Limon	2009 - 2025
Town of Lochbuie	2022 - 2025
Town of Milliken	2021 - 2025
Trailside Metropolitan District No. 1	2023 - 2025
Trailside Metropolitan District No. 4	2019 - 2025
Trailside Metropolitan District No. 6	2024 - 2025
Triview Metropolitan District	2019 - 2025
Turion Metropolitan District No. 1	2021 - 2025
Turion Metropolitan District No. 2	2021 - 2025
Twin Peaks Metropolitan District	2016 - 2025
Valley Club Pointe Metropolitan District	2021 - 2025
Village East Metropolitan District No. 2	2024 - 2025
Village East Metropolitan District No. 5	2024 - 2025
Visit Estes Park	2020 - 2025
Vista West Metropolitan District	2025
Villas Metropolitan District	2023 - 2025
Water Valley Metropolitan District No. 1	2014 - 2025
Water Valley Metropolitan District No. 2	2014 - 2025
Water Valley Metropolitan District No. 3	2024 - 2025
Waterstone Metropolitan District No. 1	2021 - 2025
Wellington Fire Protection District	2021 - 2025
Wildwing Metropolitan District	2025

*** Colorado clients who received the GFOA Certificate of Excellence in Financial Reporting during the most recent fiscal year**

September 15, 2026

Town of Garden City, Colorado
Honorable Mayor and Members of the Board of Trustees
Cheryl Campbell, Town Administrator
Maria Cardenas, Finance Clerk

It is our pleasure to provide this proposal to provide audit services to the Town of Garden City, Colorado (the Town) for the year ended December 31, 2026.

Firm Information

Fiscal Focus Partners, LLC (FFP) began as Wagner & Barnes, PC, which was formed in 1999. We currently have two partners: Lisa Pastore and Heather Prewitt. Our practice currently provides audit services to governmental entities including municipalities, special districts, water and sanitation districts, and nonprofit entities. FFP is licensed to practice in Colorado (license number FRM.5000343). Our engagement managers are all CPAs with multiple years of experience in performing governmental audits.

Independence

FFP is independent and has no conflicts with respect to the Town. We survey our staff annually to verify compliance with independence requirements for each client.

Audit Team to be Assigned to the Town Audit

We anticipate that the following firm personnel will be assigned to the initial audit team for the Town's audit:

Partners:

Lisa Pastre (CPA with over 15 years of experience providing audit services to local governments)
Heather Prewitt (CPA with over 20 years of experience providing audit, accounting, and tax services)

Managers:

Eric Barnes (CPA with over 25 years of experience providing audit services to local governments)
Ty Doering (CPA with 9 years of experience providing accounting and audit services)

Staff:
Other staff as may be available

Based on our firm's employment history with the team listed above, we anticipate that these individuals would remain on the Town's audit for several years.

Peer Review

FFP's latest peer review was completed in 2024. We received a "passing" rating on the peer review, which is the best rating that can be issued. A copy of the most recent peer review report is attached to this proposal. Our next peer review will be in the fall of 2027.

Technical Qualifications

Our firm is a member of the American Institute of Certified Public Accountants Government Audit Quality Center. We participate in continuing professional education programs provided by the AICPA, Colorado Society of CPAs, GFOA, and Thomson Reuters. We subscribe to Thomson Reuters (PPC) for our audit reference library and audit quality and compliance resources.

We will be available to provide assistance to Town staff and consultants with current GASB reporting requirements. We have had many clients in the past who have submitted ACFRs for obtaining the GFOA Certificate of Achievement for Excellence in Financial Reporting. We understand the requirement for obtaining the Certificate and are able to contact the GFOA as necessary to assist in interpreting various requirements. *However*, this proposal is prepared assuming that the Town does not prepare a full ACFR, but prepares future audited statements in a manner similar to prior annual statements, and that a single audit will not be required.

FFP currently provides audit services to these entities of a similar nature to the Town, with contacts:

- City of Glendale (Director of Finance, Ken LeCrone, 303-639-4608)
- Promontory Metropolitan District No. 1 (Jimmy Oge, District Manager 303-882-7529)
- Homestead Hills Metropolitan District (Patrick Magee, District Accountant 970-484-0101)

Audit Approach, Proposed Audit Timing and Schedule

Our approach to the audit will be as follows:

- Prior to the initial audit, contact the prior auditor, following Town management's authorization, to inquire about their understanding of the reason for the change in auditors and to request access to pertinent audit documentation supporting selected beginning account balances.
- Plan the audit timing, along with Town finance staff and Town Manager. With your staff and consultants, we will coordinate a) interim fieldwork, b) document selection for testing purposes, c) receipt of year-end trial balance, d) beginning and ending fieldwork dates, e) issuance of attorney and representation letters, and f) various closing meetings. We will accommodate the timing needs of your team in order for the Town to issue the financial statements on a timely basis. We estimate that general onsite fieldwork will take no longer than one week, if required. If the Town provides documentation in electronic form via FFP's or the Town's secure portal, the need for onsite work may be reduced.
- Interview management, contract consultants, and other personnel to gain an understanding of the Town's system of internal control, operating, and finance department procedures.
- Conduct FFP audit team discussions to assess controls and plan audit procedures.
- Perform interim audit procedures as practicable.
- Perform general fieldwork.
- Provide drafts prepared by FFP to Town staff and consultants for review and approval.
- Conduct audit exit conference with Town Manager.
- Provide a summary of findings, audit process and outcomes to the board, if requested.
- Issue attorney letters, representation letters, auditor's report, and communication letters to the Town Council and management.

Court Proceedings/Disciplinary Action

FFP is not involved in any formal court proceedings. Further, our firm is not involved in any disciplinary actions by any governing body.

Professional Liability Insurance

FFP carries professional liability insurance in the amount of $2,000,000. A declaration page or other proof of insurance is available upon request.

Proposed Audit Fees

FFP does not utilize hourly billing rates. Our fees are fixed, based on our experience with governmental audit clients, and in this case with our own knowledge of the Town's operations. We don't anticipate changes to the amount included in the attached engagement letter unless there is a major change in Town financial operations or accounting standards, which we would discuss with you in advance of audit commencement. This fee is for an audit performed in accordance with auditing standards generally accepted in the United States of America. This fee does not contemplate audits conducted in accordance with Government Auditing Standards (Yellow Book) or standards applicable to single audits, as our review of prior financial statements did not indicate a requirement to apply those standards.

Summary and Other Information

It would be our privilege to provide audit services to the Town and we ask for the opportunity to be a part of any interview process for your selection of an audit firm. Please consider that: 1) we are familiar with the type of financing that the Town utilizes and to the Town's revenue streams in general; 2) we will provide scheduling flexibility for the Town to meet its organizational and statutory requirements; and 3) we will assign two partners to our initial engagement as the Town's auditor. If you accept this proposal, please sign the attached engagement letter. If you have questions regarding this proposal prior to your selection process or any in-person interviews, please contact Heather Prewitt (720-573-6881) or Lisa Pastore (720-573-6880) on our direct phone lines.

Thank you for the opportunity to provide this proposal.

Sincerely,

Fiscal Focus Partners, LLC

Fiscal Focus Partners, LLC

WATSON COON RYAN
CERTIFIED PUBLIC ACCOUNTANTS

6025 South Quebec Street, Suite 260
Centennial, Colorado 80111
303-792-3020 (o) | 303-232-7237 (f)
www.wcrcpa.com

Report on the Firm's System of Quality Control

December 2, 2024

To the Members of
Fiscal Focus Partners, LLC
and the Peer Review Committee of the Colorado Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Fiscal Focus Partners, LLC in effect for the year ended June 30, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

Opinion

In our opinion the system of quality control for the accounting and auditing practice of Fiscal Focus Partners, LLC in effect for the year ended June 30, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Fiscal Focus Partners, LLC has received a peer review rating of *pass*.

Watson Coon Ryan, LLC

Centennial, Colorado

September 15, 2026

Honorable Mayor, Members of the Board of Trustees, and Town Manager
Town of Garden City, Colorado

We are pleased to confirm our understanding of the services we are to provide the Town of Garden City, Colorado (the Town) for the year ended December 31, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of the Town as of and for the year ended December 31, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Budgetary Comparison – General Fund
3) Budgetary Comparisons – Special Revenue Funds
4) Required Pension Related Schedules
5) Notes to Required Pension Related Schedules
6) Required OPEB Related Schedules, where applicable

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether the Town's financial statements are fairly presented, in all material respects in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

We will not conduct an audit in accordance with generally accepted government auditing standards (yellow book), nor will we perform a single audit in compliance with the Uniform Guidance.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

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

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Town and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate

to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

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

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Audit Procedures—Compliance

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

Responsibilities of Management for the Financial Statements

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

Management is responsible for making drafts of the financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Town from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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

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

Other Services

We will prepare the financial statements of the Town in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Engagement Administration, Fees, and Other

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

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

We expect to begin our audit on a date mutually agreed to by your employees or consultants and our firm, and to issue our reports no later than July 31, 2027, or September 30, 2027 if the Town is eligible for, and management requests, an extension of time from state auditor. If the originally scheduled audit commencement date is not met due to delays in availability of required information and rescheduling is necessary, we will advise you of any change in anticipated report issuance dates. Lisa Pastore or Heather Prewitt will be the engagement partner and will be responsible for supervising the engagement and signing the report or authorizing another individual to sign it. The designated partner may change depending on scheduling and work demands. You will be advised of any change in the designated partner. Our audit engagement commences when all information necessary to conduct the audit is available and provided to us, and ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service. This engagement agreement may be cancelled by you or by us upon written notice provided at least 60 days prior to engagement commencement.

Our fee for these services will be $27,500 plus out-of-pocket costs (such as postage, mileage, etc.). Our invoice for these fees will be rendered upon completion of fieldwork and in-house review and is payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes thirty days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel, contractors, and professionals, and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

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

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

Very truly yours,

Fiscal Focus Partners, LLC

Fiscal Focus Partners, LLC

RESPONSE:

This letter correctly sets forth the understanding of Town of Garden City, Colorado.

Authorized signature: _____Title: _____

Date: _____

Estimate

JellyFish Lighting
12896 Pony Express Rd #300
Draper, UT 84020
801-613-7421
support@jellyfishlighting.com

Estimate #: 156348
PO #: Costello
Estimate Date: 9/29/2026
Terms: COD

Customer:
Timothy Costello
621 27th Street Road
Greeley, CO, 80631
Cell: (970) 576-4508
tcostello@gardencityco.gov

Jobsite:
Timothy Costello
621 27th Street Road
Greeley, CO, 80631
Cell: (970) 576-4508
tcostello@gardencityco.gov

Color:

Jellyfish Lighting™ ("Contractor") looks forward to working with you (the party listed in the Proposal, "Customer") during the installation process of your lighting system. By agreeing to this Custom Installation Agreement ("Agreement") you agree to its terms and conditions. Contractor and Customer are collectively referred to herein as the "Parties" or individually as a "Party.

1. **Scope of Work:** Contractor agrees to provide the materials and/or services ("Work") according to the pricing and terms outlined in the following Proposal and this Agreement.

PROPOSAL

Row #	Sku	Description	Total
1	Colorado-JellyFish-Pro-Lighting-System-Expanded	JellyFish Pro Lighting System with Installation and Additional Power Supplies	$9,628.00
2	Sales Discount	Sales Discount:	($1,630.30)
		Subtotal	**$7,997.70**
		Total	**$7,997.70**
		Deposit Request	**$3,998.85**
		Estimate Total	**$7,997.70**

2. Change Order: If Customer requests modifications to the Work or for additional work to be performed, then Customer agrees to pay Contractor's reasonable costs and expenses incurred in complying with Customer's requests under the same payment terms detailed herein. All change orders must be in writing and signed by the Customer or via emailed confirmation. Change orders shall be paid in full upon acceptance by Customer; unless the Change Order specifically modifies a term of this Agreement, then the provisions herein shall control.

3. **Proposal Terms and Conditions**: Contractor will deliver the Proposal outlining materials and/or services to be provided to Customer. The Proposal is subject to the following terms and conditions:

a. **Expiration of Proposal.** The Proposal will expire unless the Agreement and Proposal are signed within 30 days of being delivered to Customer.

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b**. Additional Charges.**

i. Programming, setup, installation, training, assistance or materials not expressly detailed in the Proposal will be subject to additional charges. The lighting system install comes with default programming for timing and settings as well as the ability for the Customer to create and modify the default programming and timing settings. Customer agrees to pay a customization fee in the event the Customer seeks a technician to create or modify programs or settings or requires other assistance.

ii. The costs associated with any related work or materials, including but not limited to, electrical, drywall, painting, cabinets are not included in the Proposal unless specifically documented in the Proposal. Contractor is not responsible for any underground trenching or laying or supplying of conduit for outside wiring.

iii. If a lift is required for installation, warranty or service, all costs relating to that lift will be borne by the Customer.

c. Customer Furnished Equipment. Contractor is not responsible for the performance, integration, or liability associated with any equipment, wiring, or installations provided by the Customer or third parties.

JellyFish Lighting Custom Installation Agreement

4. **Payment:** No Work will be scheduled without a signed copy or emailed confirmation of this Agreement, of the Proposal, and completion of the Payment Schedule as defined below. Since Contractor will, if possible, open, and test equipment before delivery, all components must be paid for before delivery to job site. Payments may not be withheld under any circumstances.

5. **Payment Schedule:** The "Payment Schedule" is as follows:

a. No work will start until the Customer has made a payment satisfactory to the Contractor (the "Deposit Payment") is made; and

b. Final payment "(Final Payment") is due at Substantial Completion. Substantial Completion shall be determined at the sole discretion of Jellyfish but generally is the stage in the progress of the Services when the Services are sufficiently complete in accordance with the Agreement so that the Customer can utilize the Services for its intended use ("Substantial Completion"). Customer agrees to allow the Contractor to charge the amount left due and owing for the Final Payment with the credit card on file with Contractor after Substantial Completion of the Work.

6. **Authorization of Payment:** Notwithstanding Section 4, if Customer has a credit card on file with Contractor, Contractor may schedule the Work prior to the charge of the Final Payment, and Customer agrees to allow Contractor to charge the Final Payment after the installation of the Work.

7. **Invoice:** Contractor shall provide a written invoice to Customer at the address specified above, indicating amounts owing for the Work if any. Unless otherwise specified in a Change Order or otherwise, all payments owing shall be paid to Contractor according to the Payment Schedule.

8. **Late Payments:** For all amounts remaining due but unpaid according to the Payment Schedule, interest shall compound and accrue at the rate of 1.5% per month ("Late Fee").

9. **Customer Training**: Upon completion of the system/Work, and only if Customer is physically present at such time, Contractor shall demonstrate the system/Work and train the Customer on how to use the system/Work at no additional cost to Customer. If Customer is not available or physically present upon completion of the installation of the system/Work, Contractor has no obligation to train Customer; however, in such event, Customer may still receive training at a later time by either, (a) paying $150 for an on-site, in-person training by Contractor, or (b) scheduling a demo and training at a Contractor showroom at no additional cost.

10. **General Terms and Conditions**: Customer acknowledges receipt the General Terms and Conditions. Customer understands and agrees to the General Terms and Conditions.

11. **Warranty**: Contractor agrees to provide the warranties listed herein to Customer according to the general terms and conditions below, for a period of one (1) year for labor, five (5) years for eave light parts, and three (3) years for landscape and patio light parts, to commence upon the completion of the system/Work (collectively, the "Warranty Period").

a. Parts and Labor. Contractor shall warranty lights, power supply, labor and workmanship involved in an installation for a period of time equal to the greater of (i) the Warranty Period, or (ii) the minimum required by law (collectively, "Parts and Labor Warranty"), as set forth below. The Parts and Labor Warranty is limited to the repair or replacement of the Jellyfish system. Customer must make a claim for a Parts and Labor Warranty through by contacting the office which

did the installation.

i. Contractor warrants that Contractor's labor to install the lighting system will be free from defects in workmanship throughout the applicable Warranty Period. This labor warranty does not include any damages or defects in the lighting system except to the extent solely caused by Contractor's installation of the lighting system.

ii. Contractor warrants that all parts provided by Contractor as part of the lighting system will be free from defects in materials or workmanship throughout the applicable Warranty Period.

iii. The Parts and Labor Warranty does not cover any damage due to: (a) abuse, neglect, or intentional damage; (b)
improper use; (c) failure to follow the product instructions or failure to perform any preventive maintenance; (d) modification or relocation; (e) unauthorized repair; (f) installation of parts other than those provided by Contractor; (g) corrosion and normal wear and tear; or (h) external causes such as accidents or other actions or events beyond Contractor's reasonable control.

b. *Telephone Support.* Contractor agrees to provide free unlimited telephone support to Customer during its regular business hours throughout the Warranty Period ("Telephone Support Warranty").

c. Survival. The warranties contained in this section shall survive any termination of this Agreement but shall only be delivered upon Final payment from the Customer to Contractor. The warranties set forth in this Agreement are personal to Customer and may not be assigned or transferred to any third person, including any purchaser of Customer's home.

d. Connectivity not Warrantied. In connection with installation of the Jellyfish system, Contractor will use commercially reasonable efforts to connect the Jellyfish system to Customer's Wi-Fi. Contractor does not warranty the Jellyfish system's connectivity to the existing home or business network, or the Wi-Fi connectivity from the Jellyfish system to any of the customers devices, as none of these devices were supplied by the Contractor—even if such lack of connectivity or workability impedes the ability to operate the Jellyfish lighting system.

e. Significant and extraordinary events; misuse. The Parts and Labor Warranty does not cover significant and extraordinary events that might otherwise damage a home, its roof, its gutters or other fascia. An example, but not exhaustive, list of such events includes fires, power surges, wind storms, and electrical storms. Additionally, the Parts and Labor Warranty does not cover misuse, abuse or alteration of the Jellyfish system, including as may relate to or arise from the failure to follow instructions or directions for use of the Jellyfish system.

f. Disclaimer of all other warranties. Any implied warranties, including without limitation the implied warranties if merchantability and fitness for a particular purpose, are hereby disclaimed. The Parts and Labor Warranty is the exclusive remedy of the Customer. In no event shall Contractor be liable (whether in tort or contract) for damages in excess of the price paid to Contractor for the Jellyfish system or for any indirect, incidental, special or consequential damages of any kind.

GENERAL TERMS AND CONDITIONS

Term: This Agreement shall be in force from the date this Agreement is signed by Customer until all Work indicated herein is completed and paid for and all other terms of this Agreement have been satisfied, unless sooner terminated pursuant to this Agreement.

Work in Process: Projects or Work in the process of being installed are not complete and should not be expected to function as completed Work. Contractor does not guaranty that unfinished or Work in the process of being installed will function properly. Customer uses the unfinished system/Work at their own risk. Contractor is not responsible for any liability related to the Customer using the unfinished system/Work. If the unfinished system/Work stops functioning during non-business hours or on weekends, Contractor, at the request of the Customer, may dispatch a technician to troubleshoot the problem. A non-business hour or weekend service call is not covered by the Warranty herein and the Customer will be billed at the non-business hours/weekend service call hourly rate. This will be in addition to the Proposal price.

Other Contracts: Notwithstanding anything to the contrary herein, Contractor shall not be bound by any other agreement between Customer and a third party (e.g. a "prime contract" or similar agreement) unless Contractor has seen, had adequate time to review, acknowledged receipt of any such contract, and agreed to its terms by written signature on the contract, or any amendments thereto. Customer is obligated to ensure compliance with all of its contracts with other parties, and Contractor assumes no responsibility for such contract requirements. Any reference to any such ancillary contracts contained in a contract between Customer and a third party shall not be enforceable against Contractor unless Customer complies with this section.

Contract Documents; Conflicting Terms: This Agreement includes the Proposal, all general provisions, special provisions, specifications, drawings, addenda, change orders, written interpretations, and written orders for minor changes in Work. Work not covered by this Agreement will not be required unless it is required by reasonable inference as being necessary to produce the intended result. Specifically, the terms and conditions herein shall apply to the Proposal of the Work. The terms set forth herein shall be considered to govern any work performed for Customer to the extent that additional agreements do not address these general terms. In the event of a conflict of terms between this Agreement, any job agreement/purchase order, and/or specifications, this Agreement shall control.

Cure Period: If Contractor's Work is untimely, unsatisfactory, or otherwise deficient, then prior to hiring another contractor to 'cover' the Work, Customer agrees to state in writing the nature of Contractor's inadequacy and allow a period of at least thirty (30) days to cure, or longer if reasonably required to complete the inadequate work.

Delays: Contractor shall not be liable whatsoever for any delays caused by the Customer or by laborers or subcontractors not employed by or contracted with Contractor. Should Contractor be delayed in the completion (or commencement) of its work due to other parties' delay(s), then Contractor will be given extensions necessary to compensate for the time lost. The time for such extension shall be liberally construed in favor of Contractor. At the time Contractor commences its Work, it shall notify the Customer of the amount, if any, of delay caused by third parties. If Contractor is delayed at any time in the progress of the Work by Customer change orders, fire, labor disputes, acts of God or other causes beyond Contractor's control, the completion schedule for the Work or affected parts of the Work shall be extended by the same amount of the time caused by the delay.

Third Parties: Customer acknowledges that Contractor is authorized to purchase materials and services from third parties as necessary to fulfill Contractor's
obligations hereunder, or to contract with third parties if a particular service requires permits or licenses from relevant governmental entities.

Liens: Contractor reserves the right to file preliminary notices and liens for non-payment to the fullest extent permitted by law; Customer hereby authorizes all such actions.

Adequate Assurances: Contractor shall be entitled to adequate assurances from Customer that payments owed under this Agreement will be forthcoming. Absent such adequate assurances, or by failure of Customer to make a payment by the Payment Due Date, then Contractor shall be legally justified in ceasing all Work contemplated herein until Customer can make such assurances. Any delay associated with Customer's failure to give adequate assurances shall result in an extension, where applicable, for Contractor to complete its work.

Termination and Breach: Without Cause. The Parties acknowledge and agree that neither Party may terminate this Agreement without cause as each Party is relying on the representations of the other and will be planning and acting on such plans in accordance with this Agreement. Notwithstanding the above, this Agreement can be terminated by mutual agreement of the Parties. With Cause. Either Party may terminate this Agreement for cause, which cause is limited to: Non-payment; or Material breach of any term of this Agreement. Without limiting the rights of Contractor hereunder, if Customer desires to terminate this Agreement other than for cause by Contractor after seven (7) calendar days after the execution of this Agreement, Customer shall pay Contractor, or Contractor may withhold and keep from the Deposit Payment, an amount equal to 15% of the total price of the Work in the Proposal.

Incompatible Structures: Contractor reserves the right to cancel this Agreement if the site, structure, building, or property cannot accommodate the system/Work without excessive costs. In such an event, Contractor shall reimburse to Customer any payments made toward the system/Work that was not completed.

Method of Terminating: If a Party elects to terminate this Agreement for cause, the terminating Party shall send written notice to the other Party. Such notice shall contain a list of all reasons for termination, and shall demand that such reasons be cured within thirty (30) days or, if a cure is not possible in thirty (30) days, by a time in which a reasonable party could cure ("Cure Period"). An invoice sent by Contractor to Customer shall satisfy this requirement, meaning that Contractor may elect to terminate this Agreement if an invoice was sent stating the amounts owed and Customer does not pay such amounts within thirty (30) days. If the Cure Period has ended and the reasons for termination have not been cured, this Agreement shall terminate.

Contractor Services: Contractor shall supply the items necessary for its Work in a professional and workmanlike manner.

Survival of Obligations: If this Agreement is terminated for Customer's breach, Customer shall be obligated to pay Contractor for all of the Work performed through the date of termination.

Remedies: In the event of any default under this obligation, the non-defaulting party will be entitled to an award of the delinquent amount, interest at the rate of 1.5% per month (compounded monthly), all expenses, including a 25% collection charge on the delinquent amount, reasonable attorney fees and court costs, incurred in obtaining redress. Payments for any delinquent balance(s) shall be applied first to costs of court, then to collection/attorney's fees, then interest and lastly to principal.

Title of Equipment: Contractor shall retain title to all equipment, materials, software, firmware and improvements covered by the Proposal until Contractor completes the installation of the Work and the balance Total Amount Due has been paid in full, whereupon such title shall transfer to Customer.

Insurance: Contractor shall purchase and maintain such insurance necessary to protect from claims under workers compensation and from any damage to the Customer's property resulting from the conduct of this Agreement.

Indemnity: Customer shall hold Contractor and its agents harmless and indemnify Contractor and its agents from any damages, claims, or liabilities, including attorney
fees and costs arising in any manner from, or in any way related to, services or materials provided to the Customer by any third-party unrelated to Contractor including, but not limited to, any claims for personal injury, property damage, defective workmanship or construction, or claims for infringement of any patent rights or any intellectual property rights, except for matters that arise out of, pertain to, or relate to the active negligence or willful misconduct of Contractor, or its other agents, other servants, or other independent

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contractors who are responsible to Contractor, or for defects in design furnished by those persons, or to the extent the matters do not arise out of the scope of Work of the Customer pursuant to the applicable Work documents.

Liability: Contractor hereby disclaims any and all obligations owed by the Customer to any third party unless agreed to in a separate written agreement by both Parties. Unless set forth herein or specifically acknowledged in writing and in clear and conspicuous terms requiring the signature of Contractor, then Contractor shall have no liability whatsoever for liquidated damages associated with the Work. Notwithstanding the above, Contractor is only liable for any liquidated damages to the extent that Customer has actually incurred and paid such liquidated damages to another party and the delays giving rise to the liquidated damages are the legal and proximate result of Contractor's conduct. In addition, nothing herein shall be construed to alter the limitation of liability set forth herein.

Limitation of Liability: IN NO EVENT SHALL JELLYFISH BE LIABLE TO CUSTOMER, ITS EMPLOYEES, SUBCONTRACTORS, AND/OR AGENTS, OR ANY THIRD PARTY, FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, OR PUNITIVE DAMAGES, OR LOST PROFITS FOR ANY CLAIM OR DEMAND OF ANY NATURE OR KIND, ARISING OUT OF ANY WAY RELATING TO THIS AGREEMENT OR THE WORK.

Waivers: Contractor agrees that, as applicable, it will execute and deliver lien waivers to Customer upon completion of the Work and payment of the balance of the Total Amount Due.

Indemnity from Subcontractors: Contractor will hold Customer harmless with respect to claims of Contractor's subcontractors and suppliers.

Relationship of Parties: In all aspects relating to this Agreement, both Parties are acting entirely independent from one another, and not as an agent of the other Party. The Parties shall be responsible for compliance with all laws, rules and regulations involving their respective employees or agents, including but not limited to, employment of labor, hours of labor, health and safety, working conditions and payment of wages, as well as payment and withholding of all taxes. Nothing in this Agreement is intended to give rise to a partnership or joint venture between the Parties or impose upon the Parties any of the duties or responsibilities of partners or joint venturers.

Other Work: Nothing herein shall guarantee that Contractor will perform any additional work for Customer other than the Work agreed to herein, and Customer acknowledges and agrees that Contractor may perform work for other parties, including competitors of Customer.

Contacting the Customer: The Customer hereby consents to be contacted by the Contractor and Contractor's agents and assigns by telephone, email and text with respect to any matter relating to this Agreement.

Notices: All notices concerning or relating to this Agreement shall be in writing and shall be given or made by means of electronic mail, certified or registered mail, express mail or other overnight delivery service, or hand delivery to the Customer at the address shown above, and to the Contractor at Attn: David Steed, 12896 Pony Express Rd Suite 300 Draper, Utah 84020.

Waiver: Failure by either Party to enforce any provision of this Agreement shall not constitute a waiver of such right, or affect the validity of this Agreement or any order relating thereto.

Severability: If any term or other provision of this Agreement is invalid, illegal or incapable of being enforced by any law or public policy, all other terms of this Agreement shall nevertheless remain in full force and effect, so long as the economic or legal substance of the Agreement is not affected in any manner materially adverse to any Party.

Governing Law; Venue: This Agreement shall be governed and construed in accordance with the laws of the State of Utah without regard to conflict of law principles. All disputes arising out of or relating in any way to this Agreement or the Work shall be resolved by the appropriate State and Federal Courts located in Utah. Customer hereby expressly consents to the personal jurisdiction of the State and Federal courts of Utah and waives any objection it may now or hereafter have to the laying of venue of any such action brought in such courts arising from or related to this Agreement or the Work.

Acceptance of Terms: If Customer has received these terms and conditions in this Agreement and fails to sign this Agreement, but nonetheless prompts Contractor to begin Work, then such actions will be deemed to be Customer's acceptance of the terms in this Agreement.

Interpretation: All Parties have had the opportunity to have their own independent counsel review these terms and conditions, and these terms and conditions shall be construed fairly and equally as to all Parties as if drafted jointly by them. Any uncertainty or ambiguity shall not be interpreted against any Party.

Attorney's Fees: In the event it is necessary to use an attorney to collect any amounts owing under this Agreement, or to otherwise enforce any terms of this Agreement, the prevailing Party shall be entitled to recover and collect its reasonable attorney's fees and costs.

Liability Exclusions: Contractor shall have no liability for damage or injury to any of Customer's property unless it was the result of the reckless conduct of
Contractor's employees or agents. Customer acknowledges that some parts or aspects of Customer area may be fragile and that despite reasonable care may be damaged
in the process of the installation of the equipment and Contractor shall have no fault therefor.

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Time of Completion: The Contractor agrees to install the Work in a commercially reasonable timeframe.

Invoicing Disputes: Customer agrees to notify Contractor, in writing, of any error in any invoice within three (3) business days after the delivery of the
equipment. Customer's failure to notify Contractor shall be deemed acceptance of the equipment and charges as rendered and set forth in the invoice(s). If Customer fails to notify Contractor in writing of any disputed charge as outlined in this Section, Customer shall be deemed to have accepted all charges and shall waive its right to dispute any such charges in the future. In the event that Customer does not pay the contract sum as outlined herein, Customer agrees that Contractor may file a lien against the project site.

Access to Property: Customer agrees to provide safe and secure access to the project site during normal working hours and agrees to have the work area free of materials or stored items, and unchained animals. Customer hereby waives, releases, and agrees to indemnify Contractor and Contractor's agents and employees against any and all claims by Customer and third parties resulting from or related to the entry on the property incident to the fulfillment of this Agreement by Customer or Customer's relatives, guests, representatives, agents or invitees, including but not limited to any entry accompanied by Contractor for a scheduled inspection.

Payments Received: Customer agrees that all funds owed to Contractor, but not received from Customer, to the extent those funds result from the labor or materials supplied by Contractor, shall be held in trust for the benefit of Contractor. Customer agrees it has no interest in such funds held by any party. Customer agrees to promptly account for and pay to Contractor all such funds. Customer further irrevocably assigns to Contractor any rights Customer has to all such funds to the extent that sums are justly due to Contractor under this Agreement. All waivers executed by Contractor shall be effective only to the total dollar amount of payments actually received without any bankruptcy filing for ninety (90) days thereafter. Customer agrees that Contractor retains its mechanic's lien, payment bond or other legal rights for unpaid deliveries, regardless of what other waiver documents have been presented to Contractor for signature or restrictive endorsements on checks or any negotiable instruments that may imply otherwise.

Facsimile Signatures and Counterparts: This Agreement may be signed via facsimile or email and in one or more counterparts, each of which when executed shall be deemed an original, and all of which taken together shall constitute one and the same document. The Parties expressly agree that an affirmative email or electronic consent (e.g. "I agrees", "Yes", "I approve", or "I accept") to the Proposal and this Agreement shall suffice for binding the Parties to the terms of this Agreement and pricing thereof.

Español: Si necesita este contrato en español, por favor notifique a su representante de ventas y una copia le será proporcionada antes de firmar.

Larger Print: To accommodate all Customers, Contractor will provide a copy of the Agreement and General Terms and Conditions in larger-sized
text upon request.

Entire Agreement: This Agreement contains the entire agreement of the Parties with respect to the Work and shall not be amended or modified without a writing signed by both Parties.

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Silverline Services

Electrical Services | Celebright Permanent Lighting

1251 Diamond Valley Dr. Windsor, CO 80550

970-685-0694

matt.gosch@silverline-services.com

EC License: EC.0100557

PERMANENT LIGHTING PROPOSAL

Project Address:	**621 27th Street Road**
	Greeley, CO 80631-8466
Customer:	**Garden City Town Hall**
Quote #:	**9292611**
Quote Date:	**09/29/2026**
Valid Through:	**10/29/2026**

Quote #: **9292611**

Quote Date: **09/29/2026**
Valid Through **10/29/2026**

Celebright Permanent Lighting – South facing front elevation	**$2,397.00**
Celebright Permanent Lighting – East and West side of building	**$2,463.75**
Celebright Permanent Lighting – North facing rear elevation with three peaks	**$2,489.75**

Additional Notes:

Subtotal	$7,350.50
Sales Tax	$0.00
Total	**$7,350.50**

Quote Acceptance: _____ **Date:** _____

Deposit Amount: _____ **Deposit Paid By:** _____

Payment terms: A 50% deposit is due upon acceptance, with the remaining balance due upon completion unless otherwise stated in this proposal.

Silverline Services provides 10-year parts coverage and 1-year labor coverage on qualifying installations, in addition to the applicable Celebright manufacturer warranty. Coverage is subject to warranty terms, exclusions, and proper system use.

Why Homeowners Choose Celebright Permanent Lighting

1. Consistent, High-Quality Light:
The single-source bulb design produces an even, consistent glow with minimal color distortion. A dedicated warm-white element delivers clean, classic white lighting.

2. Versatile Year-Round Lighting:
Create holiday patterns, game-day themes, everyday architectural accents, or subtle downlighting. The system can be programmed for both special occasions and daily use.

3. Strong Warranty Support:
Enjoy added confidence with Silverline installation support and the applicable Celebright manufacturer warranty.

4. Discreet During the Day:
Frosted, compact bulbs conceal the internal electronics and blend seamlessly into the home's architecture when the system is off.

5. Clean, Professional Installation:
Silverline installers route wiring and components as discreetly as practical, with attention to a clean finish and respect for the property.

6. Energy-Efficient Operation:
The 24V system uses efficient power conversion at the light source to minimize wire loss while delivering bright, programmable exterior lighting.

7. Multiple Track Profiles:
A broad selection of track profiles supports different soffits, rooflines, trim details, and architectural conditions. Custom solutions may be available for unique applications.

8. Expandable System Design:
Systems may be expanded to additional rooflines, decks, pergolas, fences, stairs, and other suitable exterior features.

9. Professional Customer Experience:
Silverline provides clear project communication, orderly installation practices, jobsite cleanup, and a system walkthrough at completion.

10. Simple App Control:
Use the Celebright app to control colors, brightness, schedules, and patterns. Create custom scenes or select preset programs for holidays and everyday accent lighting.

11. No More Seasonal Ladder Work:
Avoid the annual cycle of installing, removing, storing, and repairing temporary light strings. The permanent system is ready whenever you need it.

12. Enhanced Curb Appeal:
A professionally installed, low-profile system adds year-round exterior-lighting flexibility while maintaining a clean daytime appearance.

Trimlight NoCo

PO BOX 272365 | Fort Collins, Colorado 80527
9708008088 | sales@trimlightnoco.com | www.trimlightnoco.com

RECIPIENT:

Tim Costello
621 27th Street Road
Greeley, Colorado 80631

Quote #1529	
Sent on	Sep 29, 2026
Total	**$6,934.27**

Designed with You in Mind — Your Trimlight Quote!

The blue highlighted areas in the attached photo show your chosen installation, but they're fully customizable — add or remove sections however you'd like! The next step is to schedule an in-person walkthrough so we can review your quote together. During the visit, we'll answer any questions, go over the demo kit, and walk through your project to make sure everything is exactly how you want

Product/Service	Description	Qty.	Unit Price	Total
Wiring, Install and Initial Set-Up	Front Profile - 244 LF (see attached photo) The blue highlighted areas are all customizable, if you would like to add or remove any areas of the property shown please let us know and we would be happy to adjust your quote accordingly.	1	$5,978.00	$5,978.00*
Conduit, Parts and Supplies	All custom materials for 244 LF install. Front - 76 LF Right - 46 LF Left - 46 LF Back - 76 LF	1	$1,830.00	$1,830.00

* Non-taxable

Trimlight NoCo

PO BOX 272365 | Fort Collins, Colorado 80527
9708008088 | sales@trimlightnoco.com | www.trimlightnoco.com

Subtotal	$7,808.00
Discount	- $1,000.00
Garden City (6.9%)	$126.27
Total	**$6,934.27**

Reviews

James & Tarita Propp

We have had our lights now for 3 weeks and they are great. We cannot be happier with the service we received and the personal attention we received during the installation. The installers were very professional and patient while showing us how to use the app on our phone. We highly recommend Trimlight. In the future we might look at their new landscape lighting. These lights were a great addition to our Christmas decorations. Can't wait for other holidays to light up our house.

Karla Ivone

We couldn’t be happier with our experience with TrimLight NoCo! From start to finish, Ryan and his crew were outstanding. They were kind, respectful, professional, and incredibly hardworking. It was obvious that they take great pride in their work.

What really impressed us was that Ryan, the owner, was on-site most of the time, making sure every detail met his high standards. That level of involvement and commitment to quality gave us complete confidence that the job was being done right.

My only hesitation before the installation was learnin...

Scott Stetz

I inquired and received several quotes from different companies. I was most impressed by Ryan from Trimlight NoCo as he brought a sample of the material he was going to put on my house as well as a demonstration with the app and lights, where other companies gave me a brochure and quote and set me on my way. I was very impressed with the demonstration. Thank you! I would highly recommend Trimlight NoCo.

We appreciate your considering Trimlight for your lighting project and we are always happy to do an in person walk through of the property and showcase each area we highlighted and go over the demo kit.
We look forward to serving you!

Lifetime Product Warranty | Locally Family Owned & Operated - Community Centered!
Only Trimlight combines every benefit in one package — including our lifetime product warranty and unmatched commitment to customer service.
That’s what truly sets us apart.

This quote is valid for the next 30 days, after which values may be subject to change.
CC payments are subject to a 2.9% processing fee
((please request cc payment link))
Financing Payments are subject to a 3.9% processing fee

August 31, 2026

Cheryl Campbell, Town Administrator/Town Clerk
Town of Garden City
621 27th Street Road
Garden City, CO 80631

RE: 2027 Workers' Compensation Preliminary Contribution Quotation

Dear Cheryl:

Enclosed is the preliminary quotation for your 2027 contribution to the CIRSA Workers' Compensation Pool, the amount of Loss Control Credits available to your entity, and optional payment plans. The 2027 Workers' Compensation preliminary quotation(s) include the allocated payroll, rates per $100 of payroll, and contribution for each classification. If you have requested multiple deductible options, quotations for those options are also included.

We are pleased to report that the overall average rate for Workers' Compensation coverage is decreasing for 2027. Your entity's quotation(s) may reflect a greater or lesser decrease, or an overall increase depending on a variety of underwriting factors, including loss experience, selected deductibles, allocated payrolls, changes in payroll, classifications, and other factors.

Many of our members have significantly expanded their payrolls in recent years but have not increased their chosen deductibles accordingly. If you would like to explore additional deductible options, CIRSA's Finance Team is available to assist you with this assessment. Keep in mind that selecting a higher deductible means your entity will assume more of the cost in the event of a claim. Therefore, it's crucial to evaluate your entity's ability to handle a higher deductible. Please contact Linda Black, Assistant Director/Chief Financial Officer, at (720) 605-5440 or lindab@cirsa.org.

Being a CIRSA member offers significant benefits that may not be available elsewhere, particularly for entities that also obtain their property and liability coverage through CIRSA. For example, CIRSA can seamlessly manage claims that involve multiple coverage lines, such as a workers' compensation matter that also has employment liability implications. CIRSA can take a global perspective to defending and/or settling such a matter, and has a special liability coverage, available only to members of both the workers' compensation and property pools, to assist pre-loss resolution of such a matter. CIRSA's risk management services are also specifically tailored to the unique needs of Colorado municipalities. Please see the attached workers' compensation services brochure for a summary of those services.

The attached quotation(s) are preliminary. Final invoices, which are expected to be emailed on December 15, 2026, will be adjusted based on any changes to your 2027 renewal application. Please note that the quoted contributions may also change if there are significant changes to CIRSA membership for 2027 or if the actual excess insurance premiums are not sufficiently funded by the budget established within your rate.

If your entity is a member of both the workers' compensation pool and the property/casualty pool, each quote reflects a 1.5% multi-pool discount. If your entity withdraws from either pool effective January 1, your entity is no longer eligible for the multi-pool discount, and a new quotation for the pool in which your entity remains will need to be generated and accepted.

Also included in this packet is a general description of the types and monetary limits of the proposed coverages to be provided to 2027 CIRSA Workers' Compensation members.

The 2027 renewal acceptance form must be completed and returned to CIRSA ***on or before Thursday, October 1, 2026***. When completing your form, please make sure to:

- Initial the quotation sheet that reflects your selected 2027 deductible option.
- Write the amount of any available Loss Control Credits you wish to use in the appropriate section of the *Loss Control Credits* table on the quotation sheet.
- Indicate your preferred payment option for 2027 on the quotation sheet.
- Return the signature page signed by an authorized signer.

Please note that if you have requested quotations for any of the Optional Coverage Programs, including Occupational Accidental Death & Dismemberment Plan, Sports Accident Medical Plan, Community Service Workers' Accident Medical Plan, or Volunteer Accident Medical Plan coverage, they are not included in this mailing. The carriers providing coverage for these programs are expected to provide quotes later this year, which will be emailed to members in October.

We thank you for your continued membership with CIRSA, and for your commitment to public entity pooling. A copy of our CIRSA Services Brochure is also attached. If you would like further information, or a virtual or face-to-face meeting, please reach out to Shannon Pursley, Communications & Engagement Manager, at (303) 594-6249 or shannonp@cirsa.org. We are also available to give presentations to your governing body upon request.

Thank you for the opportunity to serve you. We look forward to continuing our relationship with you in 2027.

Sincerely,

Tami A. Tanoue
Executive Director

Enc.

CIRSA Workers' Compensation Pool
Preliminary 2027 Contribution Quotation
GC2027WC

Town of Garden City
621 27th Street Road
Garden City, CO 80631

Deductible or SCP: $0

Description	Amount
Total 2027 Preliminary Quotation before Credits	**$24,250.72**
Multi-Pool Discount Applied?	Yes

*If your entity is a member of both pools (PC & WC), each quote reflects a 1.5% multi-pool discount. If your entity withdraws from either pool effective January 1, your entity is no longer eligible for the multi-pool discount. A new quote for the pool you are remaining in will need to be generated and accepted

Loss Control Credits (Please indicate the amount that you wish to use. Amount may be split between available options.)

Description	Amount	Credit Options		
		Credit Contribution	Deposit/Leave in Account	Send Check
2026 Loss Control Audit Credit	($819.00)			
Balance Remaining from Prior Years' LC Credits	($0.00)			
Total Preliminary Quotation with all Available Credits	**$23,431.72**			

Billing Options (Please indicate which option you choose)

- ☐ **Annual Billing on January 1, 2027**
- ☐ **Quarterly Billing January 1, April 1, July 1, and October 1, 2027**

To Renew with Quoted Option Initial Here: _____

Rating Category	Description	Allocated Payroll	Preliminary Annual Contribution	Rate per $100 of Pay
0042	0042 - Landscape & Gardening - New Installation	$0.00	$0.00	
1463	1463 - Asphalt Works & Drivers - Grinding, Pulverizing or Mixing Asphalt	$0.00	$0.00	
4361	4361 - Photography including Video Taping & Photo Processing	$0.00	$0.00	
5190	5190 - Electrical Wiring Within Building & Drivers	$0.00	$0.00	
5192	5192 - Parking Meter Maintenance & Voting Machine Repair	$0.00	$0.00	
5437	5437 - Carpentry including Interior Carpentry Finish or Trim	$0.00	$0.00	
5506	5506 - Streets, Roads, Bridge Construction & Repair	$0.00	$0.00	
6217	6217 - Excavation Operations	$0.00	$0.00	
6325	6325 - Street Lighting & Traffic Signal Construction or Repair	$0.00	$0.00	
6826F	6826F - Marina - Sale or Repair of Boats, Engines or Operation of Boat Docks	$0.00	$0.00	
7370	7370 - Ambulance Driver-Paid	$0.00	$0.00	
7380	7380 - Drivers N.O.C. including Parking Meter Readers, Library Bookmobile	$0.00	$0.00	
7382	7382 - Transportation - All Transit Bus Workers including Drivers	$0.00	$0.00	
7403	7403 - Airport or Helicopter Operations - Ground Crew	$0.00	$0.00	
7502	7502 - Gas - All Employees including Meter Readers	$0.00	$0.00	
7520	7520 - Waterworks Operations - All Operations	$0.00	$0.00	
7539	7539 - Electric Department - including Meter Readers	$0.00	$0.00	
7580	7580 - Sewer Disposal Plant Operations - All Operations	$0.00	$0.00	
7590	7590 - Garbage Works including Reduction, Incineration & Land Fill	$0.00	$0.00	
7710	7710 - Firefighters & Chief	$0.00	$0.00	
7711	7711 - Firefighters - Paid & Unpaid Volunteers	$0.00	$0.00	
7719	7719 - Search, Rescue, Disaster & Ambulance Teams - Paid & Unpaid Volunteers	$0.00	$0.00	
7720	7720 - Police Officers, Chief, District Attorney, Investigators with Police Power, Sheriff's Posse, Jail Employees, Traffic Controllers, Armed Guards, Airport Security Personnel	$628,505.00	$20,716.81	$3.30
7720A	7720A - Paid Police Officer Volunteers, Reserves & Teams	$0.00	$0.00	
7720B	7720B - Unpaid Police Officer Volunteers, Reserves & Teams	$0.00	$0.00	
8292	8292 - Civil Defense Warehouse	$0.00	$0.00	
8380	8380 - Garage used for Municipal Vehicles & Mobile Equipment Maintenance	$0.00	$0.00	

8601	8601 - Field Engineers & Surveyors			$0.00	$0.00	
8742	8742 - Case & Social Workers, Claim Adjusters, Loss Control Representatives			$0.00	$0.00	
8810	8810 - Clerical or Office Employees, including Librarians, Museum Professionals & Judges			$355,787.00	$527.08	$0.15
8810B	8810B - Paid Appointed Boards, Commissions & Treasurers			$0.00	$0.00	
8811	8811 - Unpaid Elected Council, Trustees & Officials			$109,200.00	$50.55	$0.05
8811A	8811A - Unpaid Appointed Boards, Commissions & Treasurers			$0.00	$0.00	
8831	8831 - Animal Control			$7,873.00	$154.54	$1.96
8868	8868 - Child Day Care Professionals & Clerical			$0.00	$0.00	
9015	9015 - Building Management & Maintenance			$55,870.00	$2,260.60	$4.05
9016	9016 - Fairground, Amusement Park, Ice & Roller Skating Rink Employees			$0.00	$0.00	
9052	9052 - Hotel - All Employees			$0.00	$0.00	
9060	9060 - Golf Courses - All Operations			$0.00	$0.00	
9082	9082 - Restaurant & Food Service Employees including Musicians & Entertainers			$0.00	$0.00	
9102	9102 - Parks & Recreation All Employees, including Swimming Pool Employees			$7,536.00	$222.58	$2.95
9154	9154 - Theater - All Employees Except Actors, Musicians & Entertainers			$0.00	$0.00	
9156	9156 - Theater - Actor, Musicians & Entertainers			$0.00	$0.00	
9180	9180 - Ski Trail Maintenance Operation, including Employees Engaged in Ski Lift Operations			$0.00	$0.00	
9220	9220 - Cemetery - All Operations			$0.00	$0.00	
9402	9402 - Street Cleaning & Snow Removal			$7,873.00	$318.56	$4.05
9403	9403 - Refuse, Garbage & Recycling Collection, including Drivers			$0.00	$0.00	
9410	9410 - Not Otherwise Classified - Field & Office			$0.00	$0.00	
Totals				**$1,172,644.00**	**$24,250.72**	

This preliminary quotation includes all exposures reported on your entity's 2027 Workers' Compensation Renewal Application.

The undersigned is authorized to accept this preliminary quotation on behalf of the Town of Garden City.

We accept this preliminary quotation for January 1, 2027 to January 1, 2028. We understand our final invoice may increase or decrease depending upon the number of Workers' Compensation members for 2027, actual excess insurance premiums, and any changes made to our 2027 renewal application.

Signature:_____ Date:_____

Title:_____

Signature must be that of the Mayor, Manager, Clerk or equivalent (such as President of a Special District.)

Both pages of this form must be returned on or before Thursday, October 1, 2026. An emailed, mailed, or faxed copy is acceptable. Please return to:

Monique Ferguson, Underwriting Coordinator
3665 Cherry Creek North Drive
Denver, CO 80209
E-Mail: MoniqueF@cirsa.org
Fax: (303) 757-8950 or (800) 850-8950

PROPOSED 2027 WORKERS' COMPENSATION COVERAGES

The types and monetary limits of the proposed coverages to be provided to CIRSA Workers' Compensation members for the applicable coverage period of January 1, 2027 to January 1, 2028, are generally described below. The scope, terms, conditions, and limitations of the coverages are governed by the applicable excess and/or reinsurance policies, the CIRSA Bylaws and Intergovernmental Agreement, and other applicable documents.

I. TYPES OF COVERAGES (subject to the limit on CIRSA's liability as described in Section II below):

A. Workers' Compensation coverage
B. Employer's Liability coverage

II. PROPOSED CIRSA LOSS FUND, AGGREGATE LIMITS, RETENTIONS, EXCESS INSURERS/REINSURERS

For the coverages described in Section I, CIRSA is liable only for payment of the self-insured retentions and only to a total annual aggregate amount for CIRSA members as a whole of the amount of the applicable CIRSA loss fund for the coverage period. There is no aggregate excess coverage over any loss fund.

The CIRSA loss fund is as adopted or amended from time to time by the CIRSA Board of Directors based on the members in the Workers' Compensation Pool for the year and investment earnings on those amounts. Information on the current loss fund amounts is available from CIRSA's Finance Department.

CIRSA's proposed self-insured retention will be $750,000 per claim/occurrence for all claims made by employees. Coverages in excess of the retention (to statutory limits for Workers' Compensation coverage, and to $1,000,000/accident for Employer's Liability coverage) are provided by the excess insurers and/or reinsurers in the applicable excess and/or reinsurance policies and are payable only by those excess insurers and/or reinsurers.

III. 2027 PAYROLL AUDIT

The payroll information in your 2027 renewal application is based on your estimated payroll for 2027. We will ask you to provide your <u>actual</u> 2027 payroll in January 2028 and your 2027 contribution will be adjusted to reflect the actual payroll amounts.

EXPLANATION OF CREDITS AVAILABLE AND ACCEPTANCE OR WITHDRAW PROCEDURES

LOSS CONTROL AUDIT SCORE CREDIT

CIRSA members who received a Loss Control Audit Score of 90 or higher in 2026 and renew their membership in 2027, are eligible for a Loss Control Audit Score Credit. This credit is offered to all members that take an active role in preventing or reducing their losses by complying with the CIRSA Loss Control Standards.

If you did not receive a credit for 2027 and would like to receive one in future years, please contact your Risk Control Representative.

LOSS CONTROL ACCOUNT

The CIRSA Board of Directors has approved your use of any balance in the Loss Control Credit Account, except any Special Credit monies, to pay 2027 contributions. Your entity's balance in this account, if any, is shown on the quote letter.

ACCEPTANCE PROCEDURES

Please complete the enclosed acceptance form indicating your decision for 2027 and return it to the CIRSA office ***on or before Thursday, October 1, 2026.*** **Failure to return the form in time may result in the imposition of penalties under CIRSA Bylaw Article XIV upon withdrawal**.

WITHDRAWAL PROCEDURES (*if applicable)*

The enclosed Article XIV of the CIRSA Bylaws describes withdrawal procedures from CIRSA. **Written notice of withdrawal must be received by CIRSA *no later than Thursday, October 1, 2026*, for a withdrawal without penalty effective January 1, 2027.** No withdrawing member shall be eligible for the above-described credits.

Article XIV should be read in its entirety for any penalties which would otherwise apply. Withdrawing members who subsequently apply to rejoin CIRSA may be subject to such terms and conditions as established by the CIRSA Board of Directors.

WITHDRAWAL NOTICE

MUST BE RECEIVED AT THE CIRSA OFFICE
ON OR BEFORE THURSDAY, OCTOBER 1, 2026

Sign and return this form if your entity has decided to **withdraw** from CIRSA effective January 1, 2027. Under CIRSA Bylaws, this form must be received by CIRSA ***no later than Thursday, October 1, 2026,*** for a withdrawal without penalty effective January 1, 2027.

****

NOTICE OF WITHDRAWAL FROM CIRSA

This is to notify the CIRSA Board of Directors that the Town of Garden City is withdrawing from CIRSA for purposes of Workers' Compensation coverage effective January 1, 2027. We understand the Town of Garden City remains obligated and will be billed for any amounts due CIRSA pursuant to the Bylaws and policies established by CIRSA.

The undersigned is authorized to provide this notice of withdrawal on behalf of the Town of Garden City.

Signature must be that of the Mayor, Manager, Clerk, or equivalent (such as President of a Special District.)

Signature: _____

Title: _____

Date: _____

ARTICLE XIV

Withdrawal from Membership

(1) Any member may withdraw from CIRSA by giving prior notice in writing to the Board of Directors of the prospective effective date of its withdrawal.

(2) If the effective date of a member's withdrawal is a date other than a January 1, the withdrawing member shall not be entitled to receive any refund of contributions made for administrative costs for the claim year of withdrawal. The withdrawing member shall be entitled to receive within forty-five (45) days after the effective date of withdrawal, a proportionate return of its contribution to any loss fund.

(3) If the effective date of a member's withdrawal is January 1, but the member's written notice of withdrawal is received by CIRSA more than thirty (30) days after the date on which CIRSA emailed a preliminary quote of the contribution to be assessed the member for the year beginning on that January 1, the withdrawing member shall be obligated to pay its share of CIRSA's administrative costs for the year beginning on that January 1. However, if the preliminary quote is mailed by CIRSA prior to September 1, members shall not be obligated for future claim year administrative costs if the member's written notice of withdrawal is received by CIRSA on or before the October 1 preceding the January 1 renewal date.

(4) The members may, by a two-thirds (2/3) vote of the members present at a meeting, adopt or amend a policy establishing additional conditions applicable to members which withdraw.

August 31, 2026

Cheryl Campbell, Town Administrator/Town Clerk
Town of Garden City
621 27th Street Road
Garden City, CO 80631

RE: 2027 Property/Casualty Preliminary Contribution Quotation

Dear Cheryl:

Enclosed is the preliminary quotation for your 2027 contribution to the CIRSA Property/Casualty Pool.

We are pleased to report that the overall average change in Property/Casualty contribution for 2027 is a slight increase. Your entity's quote(s) may reflect a greater or lesser increase, or overall decrease, depending on your entity's operations and exposures, and a variety of underwriting factors, including loss experience, changes in exposures, changes in total operating expenditures, selected deductibles and limits, and other factors.

The enclosed quotation(s) are preliminary. Final invoices, which are expected to be emailed on December 18, 2026, will be adjusted based on any changes to your 2027 renewal application. Please note that the quoted contributions may also change if there are significant changes to CIRSA membership for 2027 or if the actual excess insurance premiums are not sufficiently funded by the budget established within your rate.

For your convenience, the quote(s) include a breakdown of contribution by line of coverage, the amount of any Loss Control Credits available to your entity, and optional payment plans. If you requested alternative quote options reflecting different liability limits or various deductible options for 2027, these quotes are also included.

If you would like to explore additional liability limits or deductible options, CIRSA's Finance Team is available to assist you with this assessment. Keep in mind that selecting a higher deductible means your entity will assume more of the cost in the event of a claim. Therefore, it's crucial to evaluate your entity's ability to handle a higher deductible. Please contact Linda Black, Assistant Director/Chief Financial Officer, at (720) 605-5440 or lindab@cirsa.org.

If your entity is a member of both the workers' compensation pool and the property/casualty pool, each quote reflects a 1.5% multi-pool discount. If your entity withdraws from either pool effective January 1, your entity is no longer eligible for the multi-pool discount, and a new quote for the pool you are remaining in will need to be generated and accepted.

Also included in this packet is a general description of the types and monetary limits of the proposed coverages to be provided to 2027 CIRSA Property/Casualty members.

If you requested a quote for one or more of the CIRSA self-funded optional coverage programs, Excess Cyber (Data Privacy and Network Security), No-Fault Water Line Rupture and/or Sewer Back-Up coverage, or Property Damage Caused by Member's Operation of Mobile Equipment coverage, the quotes and plan information are included in this renewal quote packet.

If you have requested quotations for any of the optional coverage programs including Equipment Breakdown, Excess Crime, Community Service Workers' Accident Medical Plan, Sports Accident Medical Plan, Occupational Accidental Death and Dismemberment Plan, Volunteer Accident Medical Plan, or Detainee Medical coverage, those quotations are not included in this mailing. Most carriers providing these coverages are unable to provide quotes until later this year. We anticipate that quotations for these optional coverages will be emailed to members in October.

The 2027 renewal acceptance forms must be completed and returned to CIRSA ***on or before Thursday, October 1, 2026.*** When completing your Property/Casualty form, please make sure to:

- Initial the desired quote option you wish to accept for 2027.
- Enter the amount of any available Loss Control Credits you wish to use in the appropriate section of the *Loss Control Credits* table on the quotation sheet.
- Indicate your preferred payment option for 2027 on the quotation sheet.
- Indicate if you will be participating in the optional Uninsured/Underinsured Motorist coverage, Excess Cyber coverage, No-Fault Water Line Rupture and/or Sewer Back-Up coverage, or Property Damage Caused by Member's Operation of Mobile Equipment coverage program(s).
- Return the signature page signed by an authorized signer.

When completing your optional coverage forms, please make sure to:

- Indicate if you wish to accept or decline coverage.
- Return the signature page signed by an authorized signer.

We thank you for your continued membership with CIRSA, and for your commitment to public entity pooling. Our CIRSA Services Brochure is also attached. If you would like further information, or a virtual or face-to-face meeting, please reach out to Shannon Pursley, Communications & Engagement Manager, at (303) 594-6249 or shannonp@cirsa.org. We are also available to give presentations to your governing body upon request.

Thank you for the opportunity to serve you. We look forward to continuing our relationship with you in 2027.

Sincerely,

Tami A. Tanoue
Executive Director

Enc.

CIRSA Property/Casualty Pool
Preliminary 2027 Contribution Quotation
GC2027PC

Town of Garden City
621 27th Street Road
Garden City, CO 80631

All Risk Property Deductible: Standard – 1% of individual damage building values or .1% of total building values.	$5,000
Auto Liability Deductible:	$1,000
Auto Physical Damage Deductible:	$5,000
General Liability Deductible:	$1,000
Public Officials Errors & Omissions Liability Deductible:	$1,000
Law Enforcement Liability Deductible:	$25,000
Auto Liability Limit:	$5,000,000
Liability Limit:	$10,000,000

Description	Amount
Total 2027 Preliminary Quotation before Credits	**$61,593.20**
Multi-Pool Discount Applied?	Yes

*If your entity is a member of both pools (PC & WC), each quote reflects a 1.5% multi-pool discount. If your entity withdraws from either pool effective January 1, your entity is no longer eligible for the multi-pool discount. A new quote for the pool you are remaining in will need to be generated and accepted

Loss Control Credits (Please indicate the amount that you wish to use. Amount may be split between available options.)

Description	Amount	Credit Options		
		Credit Contribution	Deposit/Leave in Account	Send Check
2026 Loss Control Audit Credit	($153.00)			
Balance Remaining from Prior Years' LC Credits	($0.00)			
Total Preliminary Quotation with all Available Credits	**$61,440.20**			

Billing Options (Please indicate which option you choose)

- ☐ **Annual Billing on January 1, 2027**
- ☐ **Quarterly Billing January 1, April 1, July 1, and October 1, 2027**

To Renew with Quoted Option Initial Here: _____

CIRSA Property/Casualty Pool
Preliminary 2027 Contribution Quotation
GC2027PC

	Exposure	Contribution
PROPERTY COVERAGE		
All Risk Property Building Values	$1,671,656.29	$2,653.23
All Risk Property Contents Values	$424,519.15	$673.79
OTHER PROPERTY		
Business Income	$0.00	$0.00
Loss of Rents	$0.00	$0.00
Extra Expense	$108,211.80	$171.75
Valuable Papers	$54,075.00	$85.83
Electronic Data Processing	$106,090.00	$168.39
Accounts Receivable	$0.00	$0.00
Fencing	$46,350.00	$73.57
Mobile Equipment	$32,463.54	$51.53
Employee-Owned Tools	$0.00	$0.00
Law Enforcement Animals	$0.00	$0.00
Overhead Transmission Lines or Distribution Lines & Poles	$0.00	$0.00
Park Equipment	$109,798.00	$174.27
Athletic Equipment	$21,854.54	$34.69
Outdoor Lighting	$366,062.00	$581.01
Transformers	$32,445.00	$51.50
Signage	$56,268.90	$89.31
Swimming Pool Items	$0.00	$0.00
General Outdoor Items	$145,230.00	$230.51
Other Miscellaneous Property	$0.00	$0.00
Fine Arts	$76,384.80	$121.24
Golf Courses	$0.00	$0.00
Watercraft	$0.00	$0.00
Drones	$0.00	$0.00
AUTO LIABILITY COVERAGE		
All Trucks	1	$248.70
Ambulances	0	$0.00
Cars/Truck-Emergency Response	7	$2,748.76
Cars-Passenger	0	$0.00
Fire Trucks	0	$0.00
Motorcycles	0	$0.00
School Buses	0	$0.00
Street Sweepers	0	$0.00
Trailers	1	$0.00
Transportation Buses	0	$0.00
AUTO PHYSICAL DAMAGE COVERAGE		
All Trucks Values	$37,240.00	$274.17
Ambulances Values	$0.00	$0.00
Cars/Truck-Emergency Response Values	$271,179.00	$1,996.47
Cars-Passenger Values	$0.00	$0.00
Fire Trucks Values	$0.00	$0.00
Motorcycles Values	$0.00	$0.00
School Buses Values	$0.00	$0.00
Street Sweepers Values	$0.00	$0.00
Trailers Values	$608.00	$4.48
Transportation Buses Values	$0.00	$0.00
GENERAL LIABILITY COVERAGE		
Total Operating Expenditures **(less airport expenditures)**	$4,950,800.00	$3,031.44
SEPARATELY-RATED EXPOSURES		
Electric Distribution Payroll	0.00	$0.00
Electric Generation Payroll	0.00	$0.00
Gas Payroll	0.00	$0.00
Residential Property Square Footage	0.00	$0.00
Jail/Holding Facilities Area	0.00	$0.00

Recreational Facilities Area	0.00	$0.00
Swimming Pools (Total Number)	0.00	$0.00
Water/Sewer Payroll	0.00	$0.00
PUBLIC OFFICIALS ERRORS & OMMISSIONS COVERAGE		
Total Operating Expenditures **(less airport expenditures)**	$4,950,800.00	$6,129.88
Employment Practices Liability	$4,950,800.00	$329.20
Employment Benefit Liability	$4,950,800.00	$133.35
LAW ENFORCEMENT LIABILITY		
Police Department Full Time Officers	6.00	$35,602.40
Police Department Reserve/Part Time Officers	2.00	$5,933.73
Optional Coverages		
Property Damage from Mobile Equipment		$0.00
No-Fault Water Line Rupture and/or Sewer Backup	Option	$0.00
Total Contribution		**$61,593.20**

Garden City Property Schedule - GC2027PC

Cirsa I D	Use	Address	Postal	Remove Building	Remove Date	Property Excluded	Building Value	Contents Value	Deductible	Final Property Contribution	Final Contents Contribution	Contribution	Member
15000005	Bus Stop	7th Ave. & 27th St.	80631	No		No	$15,639.85	$0.00	$5,000	$24.82	$0.00	$24.82	Garden City
15000009	Community Center	620 27th Street Rd.	80631	No		No	$228,700.00	$27,848.63	$5,000	$362.99	$44.20	$407.19	Garden City
15000003	Covered Picnic Area	621 27th Street Rd.	80631	No		No	$36,537.40	$0.00	$5,000	$57.99	$0.00	$57.99	Garden City
15000007	Police Station	2719 7th Ave.	80631	No		No	$484,000.00	$176,560.28	$5,000	$768.20	$280.24	$1,048.44	Garden City
15000008	Public Works Shed	2719 7th Ave.	80631	No		No	$8,911.56	$33,418.35	$5,000	$14.14	$53.04	$67.18	Garden City
15000011	Public Works Shop	620 27th Street Rd.	80631	No		No	$122,215.68	$27,848.63	$5,000	$193.98	$44.20	$238.18	Garden City
15000004	Storage Building	2712 7th Ave.	80631	No		No	$39,951.80	$6,371.77	$5,000	$63.41	$10.11	$73.52	Garden City
15000002	Town Hall	621 27th Street Rd.	80631	No		No	$735,700.00	$152,471.49	$5,000	$1,167.70	$242.00	$1,409.70	Garden City
							$1,671,656.29	$424,519.15		$2,653.23	$673.79	$3,327.02	

Garden City Vehicle Schedule - GC2027PC

CIRSA ID	Member Vehicle Number	Year	Make And Model	Number of Vehicles	Vehicle Type	Location	V I N	Final APD Value	Auto Physical Damage Deductible	Final Annual AL Contribution	Final Annual APD Contribution	Total AL & APD Contribution	Member
15000013		2021	Ford		All Trucks	Public Works	1FT7X2B69MED96381	$37,240.00		$248.70	$274.17	$522.87	Garden City
15000024	0302	2023	Ford		Cars/Trucks - Emergency Response	Police Department	1FTFW1ED5PFB81615	$54,066.00		$392.68	$398.04	$790.72	Garden City
15000023		2023	Ford		Cars/Trucks - Emergency Response	Police Department	1FM5K8AW9PNA08060	$51,116.00		$392.68	$376.33	$769.01	Garden City
15000022		2023	Ford		Cars/Trucks - Emergency Response	Police Department	1FM5K8AW0PNA08058	$51,116.00		$392.68	$376.33	$769.01	Garden City
15000011		2020	FORD		Cars/Trucks - Emergency Response	Police Department	1FM5K8AB6LGC62966	$33,727.00		$392.68	$248.30	$640.98	Garden City
15000010		2020	Ford		Cars/Trucks - Emergency Response	Police Department	1FM5K8AB1LGB84368	$33,727.00		$392.68	$248.30	$640.98	Garden City
15000005		2019	Ford		Cars/Trucks - Emergency Response	Police Department	1FM5K8AR8KGA29537	$25,976.00		$392.68	$191.24	$583.92	Garden City
15000004		2016	Ford		Cars/Trucks - Emergency Response	Police Department	1FM558AR9GGB55073	$21,451.00		$392.68	$157.93	$550.61	Garden City
15000009		2006	Trailer		Trailers	TBD	1Z9BU10156J213214	$608.00		$0.00	$4.48	$4.48	Garden City
								$309,027.00		$2,997.46	$2,275.12	$5,272.58	

This preliminary quotation includes all exposures reported on your entity's 2027 Property/Casualty Renewal Application and any Application Amendment Requests received by CIRSA before August 1, 2026.

Please note, for the All Risk Property Deductible shown on page 1 of your quote, an additional property deductible will apply separately to each location in a National Flood Insurance Program (NFIP) Zone A if total building and contents values at that location are in excess of $1,000,000. The deductible will be the maximum limit of coverage which could have been purchased through NFIP, whether it is purchased or not.

The Town of Garden City participated in the 2026 Uninsured/Underinsured Motorist coverage. Please indicate if the Town of Garden City will:

☐ Accept 2027 Uninsured/Underinsured Motorist coverage
☐ Decline 2027 Uninsured/Underinsured Motorist coverage

The undersigned is authorized to accept this preliminary quotation on behalf of the Town of Garden City.

We accept this preliminary quotation for January 1, 2027 to January 1, 2028. We understand our final invoice may increase or decrease depending upon the number of CIRSA Property/Casualty members for 2027, actual excess insurance premiums, and any changes made to our 2027 renewal application.

Signature:_____ Date:_____

Title:_____

Signature must be that of the Mayor, Manager, Clerk or equivalent (such as President of a Special District.)

This page, along with all pages of the applicable attached quote, must be returned on or before Thursday, October 1, 2026. A mailed, faxed or e-mailed copy is acceptable. Please return to:

Monique Ferguson, Underwriting Coordinator
3665 Cherry Creek North Drive
Denver, CO 80209
E-Mail: MoniqueF@cirsa.org
Fax: (303) 757-8950 or (800) 850-8950

PROPOSED 2027 PROPERTY/CASUALTY COVERAGES

The types and monetary limits of the proposed coverages to be provided to CIRSA Property/Casualty members for the coverage period of January 1, 2027 to January 1, 2028 are generally described below. The scope, terms, conditions, and limitations of the coverages are governed by the applicable CIRSA coverage form, excess and/or reinsurance policies, the CIRSA Bylaws and Intergovernmental Agreement, and other applicable documents.

I. TYPES OF COVERAGES (subject to the limit on CIRSA's liability as described in Section II below):

A. Property coverage (including auto physical damage and cyber first party, public relations expense and privacy breach expense)
B. Liability coverage:
   1. General liability
   2. Automobile liability
   3. Law enforcement liability
   4. Public officials errors and omissions liability
   5. Cyber (third party, security and privacy breach liability)
C. Crime coverage (including employee dishonesty and theft of money and securities)

II. CIRSA RETENTIONS, LOSS FUNDS, AGGREGATE LIMITS, AND MEMBER DEDUCTIBLES:

For the coverages described in Section I, CIRSA is liable only for payment of the applicable self-insured retentions and only to a total annual aggregate amount for CIRSA members as a whole of the amount of the applicable CIRSA loss fund for the coverage period. There is no aggregate excess coverage over any loss fund.

Coverages in excess of CIRSA's self-insured retentions are provided only by the applicable excess insurers and/or reinsurers in applicable excess and/or reinsurance policies, and shall be payable only by those excess insurers and/or reinsurers. The limits of coverage provided by the excess insurers and/or reinsurers for the coverage period shall be described in the coverage documents issued to the members. Aggregate and other limits shall apply as provided in said documents.

A. CIRSA PROPOSED SELF-INSURED RETENTIONS FOR THE COVERAGE PERIOD:

1. $1,000,000 per claim/occurrence property*
2. $100,000 per claim/annual aggregate cyber first party (public relations expense and privacy breach expense)
3. $1,000,000 per claim/occurrence liability
4. $1,000,000 each and every claim public officials liability
5. $1,500,000 each and every claim law enforcement liability
6. $500,000 per claim/annual aggregate cyber third party (security and privacy breach liability)
7. $150,000 per claim/occurrence crime

*Subject further to CIRSA retention of first $5,000,000 each and every hail/wind loss and/or occurrence.

B. CIRSA LOSS FUND AMOUNTS FOR THE COVERAGE PERIOD:

Loss fund amounts are as adopted or amended from time to time by the CIRSA Board of Directors based on the members in the Property/Casualty Pool for the year and investment earnings on those amounts. Information on the current loss fund amounts is available from CIRSA's Finance Department.

C. PROPOSED EXCESS INSURANCE LIMITS FOR THE COVERAGE PERIOD:

1.	Excess property:	to $500 million each claim/occurrence
2.	Excess liability:	to $2 million each claim/occurrence; $5 million each claim/occurrence or $10 million each claim/occurrence; $2 million or $5 million excess auto liability; $2 million, $5 million or $10 million annual aggregate for public officials errors and omission liability. The maximum liability and auto liability limits will be determined based on each member's selection.
3.	Excess crime (optional):	to $5 million per claim/occurrence

D. MEMBER DEDUCTIBLES:

A member-selected deductible shall apply to each of the member's claims/occurrences. Payment of the deductible reduces the amount otherwise payable under the applicable CIRSA retention. Allocated loss adjustment expenses are included in the member deductible.

EXPLANATION OF CREDITS AVAILABLE AND ACCEPTANCE OR WITHDRAW PROCEDURES

LOSS CONTROL AUDIT SCORE CREDIT

CIRSA members who received a Loss Control Audit Score of 90 or higher in 2026 and renew their membership in 2027, are eligible for a Loss Control Audit Score Credit. This credit is offered to all members that take an active role in preventing or reducing their losses by complying with the CIRSA Loss Control Standards.

If you did not receive a credit for 2027 and would like to receive one in future years, please contact your Risk Control Representative.

LOSS CONTROL CREDIT ACCOUNT

The CIRSA Board of Directors has approved your use of any balance in the Loss Control Credit Account, except any Special Credit monies, to pay 2027 contributions. Your entity's balance in this account, if any, is shown on the quote letter.

ACCEPTANCE PROCEDURES

Please complete the enclosed acceptance form indicating your decision for 2027 and return it to the CIRSA office ***on or before Thursday, October 1, 2026.*** **Failure to return the form in time may result in the imposition of penalties under CIRSA Bylaw Article XIV upon withdrawal**.

WITHDRAWAL PROCEDURES (*if applicable)*

The enclosed Article XIV of the CIRSA Bylaws describes withdrawal procedures from CIRSA. **Written notice of withdrawal must be received by CIRSA *no later than Thursday, October 1, 2026*, for a withdrawal without penalty effective January 1, 2027.** No withdrawing member shall be eligible for the above-described credits.

Article XIV should be read in its entirety for any penalties which would otherwise apply. Withdrawing members who subsequently apply to rejoin CIRSA may be subject to such terms and conditions as established by the CIRSA Board of Directors.

WITHDRAWAL NOTICE

MUST BE RECEIVED AT THE CIRSA OFFICE
ON OR BEFORE THURSDAY, OCTOBER 1, 2026

Sign and return this form if your entity has decided to **withdraw** from CIRSA effective January 1, 2027. Under CIRSA Bylaws, this form must be received by CIRSA ***no later than Thursday, October 1, 2026,*** for withdrawal without penalty effective January 1, 2027.

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NOTICE OF WITHDRAWAL FROM CIRSA

This is to notify the CIRSA Board of Directors that the Town of Garden City is withdrawing from CIRSA for purposes of Property/Casualty coverage effective January 1, 2027. We understand the Town of Garden City remains obligated and will be billed for any amounts due CIRSA pursuant to the Bylaws and the policies established by CIRSA.

The undersigned is authorized to provide this notice of withdrawal on behalf of the Town of Garden City.

Signature must be that of the Mayor, Manager, Clerk, or equivalent (such as President of a Special District.)

Signature: _____

Title: _____

Date: _____

CIRSA BYLAWS
ARTICLE XIV

Withdrawal from Membership

(1) Any member may withdraw from CIRSA by giving prior notice in writing to the Board of Directors of the prospective effective date of its withdrawal.

(2) If the effective date of a member's withdrawal is a date other than January 1, the withdrawing member shall not be entitled to receive any refund of contributions made for administrative costs for the claim year of withdrawal. The withdrawing member shall be entitled to receive within forty-five (45) days after the effective date of withdrawal, a proportionate return of its contribution to any loss fund.

(3) If the effective date of a member's withdrawal is January 1 but the member's written notice of withdrawal is received by CIRSA more than thirty (30) days after the date on which CIRSA mailed a preliminary quotation of the contribution to be assessed the member for the year beginning on that January 1, the withdrawing member shall be obligated to pay its share of CIRSA's administrative costs for the year beginning on that January 1. However, if the preliminary quotation is mailed by CIRSA prior to September 1, members shall not be obligated for future claim year administrative costs if the member's written notice of withdrawal is received by CIRSA on or before the October 1 preceding the January 1 renewal date.

(4) The members may, by a two-thirds (2/3) vote of the members present at a meeting, adopt or amend a policy establishing additional conditions applicable to members which withdraw.

Solid Oak Honn Executive Office Suite

- Executive Desk
- Credenza
- Wardrobe

Ikea Desk and Table

Wire Shelving

- 2-3 units of various sizes

Billy Goat Parking Lot Vacuum

AC Unit- BTU-24,000
Furnace Unit- HEIL BTU-24,000