



Board of Trustees Regular Meeting Agenda

July 7, 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 June 16, 2026 Regular Meeting
 - b. Approve Minutes from June 17, 2026 Special Meeting
 - c. Approve Minutes from June 30, 2026 Special Meeting
 - d. Approve Bills Paid
 - e. Approve Bills to be Paid
 - f. Approve Beck Total Office Interiors invoice in the amount of \$39,137.15
- 4. Public Not on the Agenda Invited to be Heard**
- 5. Melissa Bigler, Anderson & Whitney 2025 Audit Report**
 - a. 2025 Draft Audit Report
- 6. Liquor**
 - a. Consider Permit Application and Report of Changes Manager's Registration for AF Ray's Barcade LLC DBA Empire State Pizza 2700 8th Ave
 - b. Consider Report of Changes Corporation for AF Ray's Barcade LLC DBA Empire State Pizza 2700 8th Ave
- 7. Public Hearing regarding USR 01-2026**
 - a. Consider Use By Special Review USR 01-2026 Wicked Kool Rides at 2515 7th Avenue
- 8. Agreements**
 - a. Pets Emergency Hospital Professional Service Agreement
- 9. Approve CD Transfer from Stifel in the amount of \$250,000.00**
- 10. Consider Maria Cardenas attendance and lodging at the 2026 CGFOA Summer Conference July 28th-31st in Durango, CO in the amount of \$1,800.00**

Town of Garden City

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

- a. Expenditure estimates

11. Police Department Items

- a. Approve AlliConnect contract and quote in the amount of \$2,500.00
- b. Approve PSTrax contract in the amount \$840.00
- c. Approve Chief Black and Sergeant Amick's attendance at the 2026 IACP Conference in Orlando, Florida from October 22nd-28th 2026

12. Bootleggin' Days Update

- a. Consider Door Prize list

13. National Night Out Updates

- a. Consider donation to National Night Out
- b. Discuss volunteer options

14. CML Reports

- a. Fil
- b. Cheryl
- c. Lindsay

15. Staff Reports

- a. Town Administrator
- b. Police Chief
- c. Town Attorney

16. Personnel Matters--May be an Executive Session Pursuant to C.R.S 24-6-402(4)(f)

- a. For a discussion of a personnel matter under C.R.S. Section 24-6-402(4)(f) and not involving: any specific employees who have requested discussion of the matter in open session; any member of this body or any elected official; the appointment of any person to fill an office of this body or of an elected official; or personnel policies that do not require the discussion of matters personal to particular employees
- b. Consider Town Administrator/Town Clerk Candidates

17. Discuss Town Attorney availability

18. Other Board Issues

19. Announcements

- a. Trustee Rebecca Moreau's Art Class is on July 15th, 2026 at 4PM at the Community Center

20. Adjourn



Board of Trustees Regular Meeting Minutes

June 16, 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

The Mayor called the meeting to order at 5:30 PM.

In Attendance: Town Administrator Cheryl Campbell, Police Chief Jeremy Black, Deputy Clerk Lindsay Shoemaker, Finance Clerk Maria Cardenas and Administrative Assistant Mckenzie Rowland.

2. Roll Call

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

ABSENT:

3. Consent Agenda

- a. Approve Minutes from May 19, 2026 Regular Meeting
- b. Approve Financial Reports
- c. Approve Bills Paid
- d. Approve Bills to be Paid
- e. Approve Weld County Dispatch invoice in the amount of \$27,304.00
- f. Approve Anderson and Whitney invoice in the amount of \$15,750.00

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

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None
Motion carried.

4. Public Not on the Agenda Invited to be Heard

None.

5. Marijuana

- a. Nature's Herbs & Wellness Center LLC Medical Marijuana Store License ML-540-26 Renewal

Trustee Alex Lopez moved to approve Nature's Herbs & Wellness Center LLC Medical Marijuana Store License ML-540-26 Renewal, seconded by Trustee Rebecca Moreau.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None
Motion carried.

- b. Nature's Herbs & Wellness Center Medical Marijuana Cultivation Facility License MMCF-540-26 Renewal

Trustee Rebecca Moreau moved to approve Nature's Herbs & Wellness Center Medical Marijuana Cultivation Facility License MMCF-540-26 Renewal, seconded by Trustee Leigh Sorensen.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None
Motion carried.

- c. Nature's Kitchen LLC Medical Marijuana Products Manufacturer License MMPM-540-26 Renewal

Trustee Leigh Sorensen moved to approve Nature's Kitchen LLC Medical Marijuana Products Manufacturer License MMPM-540-26 Renewal, seconded by Trustee Rebecca Moreau.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None
Motion carried.

- d. LivWell I LLC DBA LivWell Retail License RL-2647-26 Renewal

Trustee Alex Lopez moved to approve LivWell I LLC DBA LivWell Retail License RL-

2647-26 Renewal, seconded by Trustee Katherine Rodriguez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

6. Agreements

- a. Consider Community Development Block Grant Program Renewal

Trustee Rebecca Moreau moved to approve Community Development Block Grant Program Renewal, seconded by Trustee Leigh Sorensen.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

7. Donations

- a. Consider a donation to the Salvation Army in the amount of \$250.00

Trustee Rebecca Moreau moved to Approve a donation to the Salvation Army in the amount of \$250.00 , seconded by Trustee Alex Lopez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

8. Police Department Items

- a. Approve Mark Young Construction invoice for May 2026 in the amount of \$24,473.90

Trustee Leigh Sorensen moved to approve Mark Young Construction invoice for May 2026 in the amount of \$24,473.90, seconded by Trustee Rebecca Moreau.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

- b. Approve Tuition Reimbursement for Officer Alyssa Bird in the amount of \$672.96

Trustee Rebecca Moreau moved to approve Tuition Reimbursement for Officer Alyssa

Bird in the amount of \$672.96, seconded by Trustee Leigh Sorensen.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

9. Approve Rescheduling the August 4th, 2026 meeting to August 3rd, 2026 at 5:30PM

Trustee Alex Lopez moved to approve Rescheduling the August 4th, 2026 meeting to August 3rd, 2026 at 5:30PM, seconded by Trustee Leigh Sorensen.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

10. Staff Reports

a. Town Administrator

Maria processed payroll for the Board for three meetings. There were 10 people that came. She went over color theory and the color wheel. She was impressed with the turnout. Cheryl and the Mayor attended the CIRSA meeting where Police Liability was discussed. It is getting harder for CIRSA to cover police liability. The City of Greeley came out to jet the main underneath 27th Street Road. Everything the Town did in regard to the Community Center plumbing is good. Greeley Water and Sewer found a collapse in the main near a sewer hole. They will come back in the next two weeks to work on the repair. The Board was given a memo from HR for the interviews being held at the Special Meeting tomorrow.

b. Police Chief

Chief Black went to the Chiefs Association of Colorado Police Conference. He attended many leadership and wellness courses. The department received eight tasers from Evans Police Department. High Visibility Enforcement starts in July for officers. The department is receiving a Colorado Leaf Grant for a new Lidar system, and a CIRSA grant for \$2,000.00 for the Chief and Sgt. to attend the Nationals Chiefs Association of Police Conference this year. This will be an opportunity for policy growth and succession planning.

c. Town Attorney

Ms. Penfold was absent.

11. Other Board Issues

Mckenzie Rowland addressed the Board about the Kid's event last weekend. Next year

we will have two face painters and a different balloon artist. There were 167 kids at the event plus their families. Trustee Moreau spoke about her art class a few weeks ago.

12. Announcements

- a. The CML Conference is June 22nd-June 25th in Westminster

13. Adjourn

Trustee Gary Sorensen moved to adjourn, seconded by Trustee Katherine Rodriguez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, 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



Board of Trustees Special Meeting Minutes

June 17, 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

In Attendance: Town Administrator/Clerk Cheryl Campbell

2. Roll Call

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

ABSENT:

3. Personnel Matters- May be an Executive Session

a. Town Administrator/Town Clerk Interviews

Trustee Leigh Sorensen moved to approve moving into Executive Session for the purpose of discussing personnel matters pursuant to C.R.S. 24-6-402(4)(f), seconded by Trustee Rebecca Moreau.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

Town Administrator Cheryl Campbell left the boardroom.

The Board moved into Executive Session at 5:35 PM.

The time is now 7:45 PM, and the executive session has concluded. The participants in the executive session were Trustees Alex Lopez, Leigh Sorensen, Rebecca Moreau, Jasmine Marquez, Katherine Rodriguez, Gary Sorensen and myself, Mayor Fil

Archuleta. Also present were Town Administrator/Town Clerk candidates Lindsay Shoemaker, Linda Blackston, and Heather Utrata. For the record, if any person who participated in the executive session believes that any substantial discussion of any matters not included in the motion to go into executive session occurred during the executive session, or that any improper action occurred during the executive session in violation of the Open Meetings Law, I would ask that you state your concerns for the record.

Seeing none, the next agenda item is Other Board Issues.

4. Other Board Issues

5. Announcements

6. Adjourn

Trustee Gary Sorensen moved to Adjourn, seconded by Trustee Katherine Rodriguez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

Since there was no further business, Mayor Archuleta adjourned the meeting at 7:55 PM.

Cheryl Campbell
Town Clerk



Board of Trustees Special Meeting Minutes

June 30, 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

In Attendance: Town Administrator/Town Clerk Candidates Lindsay Shoemaker, Linda Blackston, Heather Utrata. Town Administrator Cheryl Campbell, Police Chief Jeremy Black, Sgt. Ken Amick, Technician Chris Reid, Officer Jay Billings, Finance Clerk Maria Cardenas, Administrative Assistant Kenzie Rowland, Public Works Supervisor Tim Costello.

2. Roll Call

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

ABSENT:

3. Public Not on the Agenda Invited to be Heard

4. Meet & Greet with Town Administrator/Town Clerk Candidates

- a. Lindsay Shoemaker - 10 minute presentation
- b. Linda Blackston - 10 minute presentation
- c. Heather Utrata - 10 minute presentation
- d. Questions from the Board and audience - 45 minutes

Town Administrator/Town Clerk candidates each gave a ten-minute presentation on the following question: "Our Town has an opportunity to enhance resident and business engagement. What creative strategies would you propose to expand our community outreach? Please outline an actionable plan to increase stakeholder investment and drive active participation."

After the presentations, the Mayor opened the floor for questions from the audience and

the Board.

5. Other Board Issues

Town Administrator Cheryl Campbell reported that staff (except police officers) will be taking alternate days off for the 4th of July holiday since the holiday falls on a Saturday. She also advised the Board that the pay date for this payroll is Thursday July 2, 2026 as Friday July 3, 2026 is the observed holiday for the payroll processing company.

6. Announcements

7. Adjourn

Trustee Gary Sorensen moved to Adjourn, seconded by Trustee Katherine Rodriguez.

VOTING YES: Mayor Fil Archuleta, Trustee Alex Lopez, Trustee Leigh Sorensen, Trustee Rebecca Moreau, Trustee Katherine Rodriguez, Trustee Gary Sorensen, Trustee Jasmine Marquez

VOTING NO: None

Motion carried.

Since there was no further business, Mayor Archuleta adjourned the meeting at 6:55 PM.

Cheryl Campbell
Town Clerk

Town of Garden City

Bills Paid

June 10-29, 2026

Date	Num	Vendor	Amount
1020 Cash in Checking			
06/16/2026	24734	Happy Life Gardens	-53.51
06/16/2026	24735	Petty Cash	-50.00
06/16/2026	24736	Alyssa Bird	-672.96
06/16/2026	24737	Mark Young Construction	-24,473.90
06/16/2026	24738	City of Greeley Utility Billing	-755.27
06/16/2026	24739	BQ & Associates, P.C., L.L.O.	-676.90
06/16/2026	24740	Family Support Registry	-562.00
06/16/2026	24741	Family Support Registry.	-384.00
06/16/2026	24742	First Armored Services	-1,034.69
06/16/2026	24743	Weld County Sheriff's Office	-462.96
06/16/2026	24744	Bilrite Sign Service Inc	-483.00
06/16/2026	24745	Adamson Police Products	-420.94
06/16/2026	24746	Weld County Communications	-27,304.00
06/16/2026	24747	Triple S Party Rental	-961.64
06/16/2026	24748	Sam's Club	-82.80
06/16/2026	24749	Mundare LLC	-960.00
06/16/2026	24750	Hope House Northern CO	-1,500.00
06/16/2026	24751	Amazon Business	-326.17
06/16/2026	24752	M&O Tires	-613.24
06/16/2026	24753	Comcast	-397.94
06/16/2026	24754	D&B Lockworks LLC	-90.00
06/16/2026	24755	Behrtec LLC	-2,812.40
06/17/2026	24756	Filbert Archuleta	-928.12
06/15/2026	EFT	Globe Life	-1,114.90
06/20/2026	EFT	Public Sector Health Care Group	-9,151.70
06/11/2026	EFT	Fun Productions, Inc	-1,646.74
06/24/2026	EFT	AFLAC	-243.64
06/16/2026	EFT	Quiktrip	-1,813.58
06/19/2026	EFT	Payroll	-34,094.61
06/19/2026	EFT	United States Treasury	-9,574.81
06/19/2026	EFT	Colorado Department of Revenue	-1,906.20
06/19/2026	EFT	Mission Square	-4,479.26
06/19/2026	EFT	Fidelity HSA	-100.00
06/19/2026	EFT	Fire & Police Pension Association	-5,412.74
06/18/2026	EFT	Unify Payroll	-235.50
06/25/2026	EFT	Xcel Energy	-792.26

Town of Garden City

Bills Paid
June 10-29, 2026

Date	Num	Vendor	Amount
06/25/2026	EFT	Xcel Energy	-103.74
06/25/2026	EFT	Xcel Energy	-179.21
06/25/2026	EFT	Xcel Energy	-327.06
06/25/2026	EFT	Xcel Energy	-26.22
06/25/2026	EFT	Xcel Energy	-41.49
06/25/2026	EFT	Xcel Energy	-237.06
Total for 1020 Cash in Checking			-\$137,487.16

Town of Garden City

Bills to be Paid

June 30, 2026

Date	Num	Vendor	Amount
1020 Cash in Checking			
06/30/2026	24759	Bratton's Office Equipment	-185.16
06/30/2026	24760	Jeff Allen Scofield	-150.00
06/30/2026	24761	AJ's Legacy Backflow Testing LLC	-405.00
06/30/2026	24762	Cintas	-48.43
06/30/2026	24763	BQ & Associates, P.C., L.L.O.	-627.83
06/30/2026	24764	Family Support Registry	-562.00
06/30/2026	24765	Family Support Registry.	-384.00
06/30/2026	24766	Home Depot Credit Services	-216.67
06/30/2026	24767	Streamline	-500.00
06/30/2026	24768	Cintas-1st Aid	-75.80
06/30/2026	24769	Salvation Army	-250.00
06/30/2026	24770	Mountain High Disposal	-191.70
06/30/2026	24771	ProForce Law Enforcement	-361.57
06/30/2026	24772	Heidi's White Glove	-480.00
06/30/2026	24773	Amazon Business	-137.88
06/30/2026	24774	ALLO Communications	-531.28
06/30/2026	24775	AT&T Mobility	-660.40
06/30/2026	24776	Axon Enterprise, Inc	-2,696.72
Total for 1020 Cash in Checking			-\$8,464.44



INVOICE	18685
PROPOSAL:	17585
PROJECT#:	20-276
DATE:	05/19/26

BILL TO:	DELIVER/INSTALL AT:
GARDEN CITY 621 27TH ST RD GARDEN CITY CO 80631	GARDEN CITY POLICE DEPT 621 27TH ST RD GARDEN CITY CO 80631

CUSTOMER PHONE	BUYER NAME	CUSTOMER FAX
970-515-6299	CHRIS REID	

CUSTOMER P.O.	CUSTOMER NO.	PAYMENT TERMS	SALESPERSON
DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
1	6	2T-LX-C4 8-30	Triumph Series Electric Table Base w/ Adjustable Cross Channel (43.3"- 70.9") w/30" C-Feet, Quick-Connect Columns Black Finish	488.36	2,930.16
2	3	TROUGH-D LX-KIT	2-4"W x 18"L Deluxe Cord Management Troughs, Quick Install Adhesive, Guide Channels for Wires Black	26.35	79.05
3	6	81P3054A NP	ETARRAN, 30WX54H, PANEL, ACOUSTICAL, NON PWRD, PAINT TOP CAP FLAT STANDARD GROUP 1, NON-METALLIC GRAPHITE 2 PUNCHED GRADE B RAILROADED DELIVER RHINO	278.94	1,673.64
4	6	81P54ETP	ETARRAN, 54H, END TRIM, PAINT FLAT STANDARD GROUP 1, NON-METALLIC GRAPHITE	48.65	291.90
5	6	81P54WBP	ETARRAN, 54H, WALL MOUNT, PAINT FLAT STANDARD GROUP 1, NON-METALLIC GRAPHITE	49.00	294.00
6	6	WW2315PM BFCM	WAVEWORKS METAL, 23DX15WX23H, PEDESTAL, MOBILE, BOX/FILE , CUSHION BEAM, CINDER SPECIFY 1 BLACK CORE SEPARATE GRADE 1 SCHOFIELD CHARCOAL	448.76	2,692.56
CONTINUED...					

Remit Payment to:
Beck Total Office Interiors
9600 San Mateo Blvd NE
Albuquerque, NM 87113-2205



INVOICE	18685
PROPOSAL:	17585
PROJECT#:	20-276
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CUSTOMER PHONE	BUYER NAME	CUSTOMER FAX
970-515-6299	CHRIS REID	

CUSTOMER P.O.	CUSTOMER NO.	PAYMENT TERMS	SALESPERSON
DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
7	6	WW3060WS SDLL	STANDARD, NON-METALLIC PAINT GRAPHITE WAVEWORKS, 30DX60W, SURFACE, RECTANGULAR, TFL MAIN SOFTENED, GRAPHITE GROMMET, CENTER NO WIRE MANAGER 28 (711 MM) 58 (1473 MM) STANDARD LAMINATE GRAPHITE	225.22	1,351.32
8	6	WW3618SO HML	WAVEWORKS, 36WX18H, OVERHEAD, DOORS, WALL MOUNT, LAMINATE SPECIFY 1 BLACK CORE SEPARATE DAPPLE GRAPHITE	409.46	2,456.76
9	1	NACG1	ACCESSORIES, GROMMET, BLACK	21.13	21.13
10	1	NACG15BE LPGB	ACCESSORIES, G15B, DOUBLE PIVOT POWER/USB GROMMET, BLACK	1,002.32	1,002.32
11	2	NCCB102	CASEGOODS, LOCK CORE WITH KEY, BLACK, NO 102	13.10	26.20
12	2	NCCB105	CASEGOODS, LOCK CORE WITH KEY, BLACK, NO 105	13.10	26.20

Remit Payment to:
Beck Total Office Interiors
9600 San Mateo Blvd NE
Albuquerque, NM 87113-2205



INVOICE	18685
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CUSTOMER PHONE	BUYER NAME	CUSTOMER FAX
970-515-6299	CHRIS REID	

CUSTOMER P.O.	CUSTOMER NO.	PAYMENT TERMS	SALESPERSON
DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
13	2	NCCB106	CASEGOODS, LOCK CORE WITH KEY, BLACK, NO 106	13.10	26.20
14	2	NCCB107	CASEGOODS, LOCK CORE WITH KEY, BLACK, NO 107	13.10	26.20
15	2	NCCB108	CASEGOODS, LOCK CORE WITH KEY, BLACK, NO 108	13.10	26.20
16	2	NCCB109	CASEGOODS, LOCK CORE WITH KEY, BLACK, NO 109	13.10	26.20
17	2	NCCB110	CASEGOODS, LOCK CORE WITH KEY, BLACK, NO 110	13.10	26.20
18	6	IU76PD	Intensive Use Police Department Task Chair (PT76PD) Grade 1/COM - Basic, Celestial, Spice and Type Basic Charcoal JRBN : Heigh Adjustable T-arms w/Fold-back GROUP 1 CYL-5HD : 5" Heavy Duty Cylinder 110mm stroke - ST BSEMX84 : Titanium Composite STD CAS0065-S : 65mm Dual Color Soft Casters STD	772.63	4,635.78
19	2	AC48WSSR	FOOTPRINT, 48W, UNDERSURFACE SUPPORT RAIL, USE W/54-60W SPAN	26.25	52.50
20	1	N36SM	DITTO, BAR HEIGHT STOOL, PLASTIC SEAT BLACK SOFT GLIDE	278.05	278.05

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Albuquerque, NM 87113-2205



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970-515-6299	CHRIS REID	

CUSTOMER P.O.	CUSTOMER NO.	PAYMENT TERMS	SALESPERSON
DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
21	1	WW1830LF F3M	WAVEWORKS METAL, 18DX30W LATERAL FILE, FREESTANDING, 3 DRAWER BEAM, CINDER RANDOM CORE, INSTALLED, BLACK STANDARD, NON-METALLIC PAINT GRAPHITE	664.68	664.68
22	1	WW3039LS CHM	WAVEWORKS METAL, 30WX39H, STORAGE CABINET, HINGED DOORS, 3 HIGH SPECIFY 1 BLACK CORE SEPARATE STANDARD, NON-METALLIC PAINT GRAPHITE	619.48	619.48
23	1	WW4840EP L	WAVEWORKS, 48DX40H, END PANEL, LAMINATE GRAPHITE	155.09	155.09
24	1	WW4874CM PTL	WAVEWORKS, 48DX74W, COMPONENT TOP, HPL SOFTENED, GRAPHITE SIZE FOR USE WITH 1 END PANEL STANDARD LAMINATE GRAPHITE	456.37	456.37
25	2	NAC0340S FSQB	SUPPORT BASE, 3DX40H, SQUARE NO CUTOUT CINDER	179.17	358.34
26	3	AC48WSSR	FOOTPRINT, 48W, UNDERSURFACE SUPPORT RAIL, USE W/54-60W SPAN	26.25	78.75
27	3	53K7220W PTBN	PRIORITY, 72WX20H, WALL PANEL, TACKBOARD, FABRIC GRADE B RAILROADED DELIVER RHINO	374.82	1,124.46

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 Albuquerque, NM 87113-2205



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CUSTOMER PHONE	BUYER NAME	CUSTOMER FAX
970-515-6299	CHRIS REID	

CUSTOMER P.O.	CUSTOMER NO.	PAYMENT TERMS	SALESPERSON
DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
28	4	N36GM	DITTO,GUEST STACKER,PLASTIC SEAT BLACK STANDARD HARD GLIDE	178.32	713.28
29	3	WW2315PU FFL	WAVEWORKS,23DX15W,PEDESTAL,FILE/FILE,UNDER SURFACE,LAMINATE BEAM,CINDER NO GROMMET SPECIFY 1 BLACK CORE SEPARATE GRAPHITE GRAPHITE	445.80	1,337.40
30	3	WW2328EP L	WAVEWORKS,23DX28H,END PANEL,LAMINATE NO GROMMET NO MODIFIED DEPTH (STANDARD) GRAPHITE	148.32	444.96
31	3	WW243068 VSWH40L	WAVEWORKS,24DX30WX68H,WARDROBE/STORAGE W/INTERIOR DRWRS,LAM SPECIFY 1 BLACK CORE SEPARATE GRAPHITE GRAPHITE	1,718.56	5,155.68
32	2	WW247272 30LLFCA1 LL	WAVEWORKS,72DX72W,L UNIT,LEFT RTN,FLUSH MOD,ADJ HGT,BBF,TFL SOFTENED,GRAPHITE BEAM,CINDER GROMMET,LEFT GROMMET,CENTER SPECIFY 1 BLACK CORE SEPARATE CINDER STANDARD LAMINATE GRAPHITE GRAPHITE GRAPHITE	3,138.37	6,276.74

Remit Payment to:
Beck Total Office Interiors
9600 San Mateo Blvd NE
Albuquerque, NM 87113-2205



INVOICE	18685
PROPOSAL:	17585
PROJECT#:	20-276
DATE:	05/19/26

BILL TO:	DELIVER/INSTALL AT:
GARDEN CITY 621 27TH ST RD GARDEN CITY CO 80631	GARDEN CITY POLICE DEPT 621 27TH ST RD GARDEN CITY CO 80631

CUSTOMER PHONE	BUYER NAME	CUSTOMER FAX
970-515-6299	CHRIS REID	

CUSTOMER P.O.	CUSTOMER NO.	PAYMENT TERMS	SALESPERSON
DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
33	1	WW2472WS SDLL	WAVEWORKS, 24DX72W, SURFACE, RECTANGULAR, TFL MAIN SOFTENED, GRAPHITE GROMMET, LEFT NO WIRE MANAGER NO MODIFIED DEPTH (STANDARD) NO MODIFIED WIDTH (STANDARD) STANDARD LAMINATE GRAPHITE	225.22	225.22
34	2	WW2472WS SDLL	WAVEWORKS, 24DX72W, SURFACE, RECTANGULAR, TFL MAIN SOFTENED, GRAPHITE GROMMET, RIGHT NO WIRE MANAGER NO MODIFIED DEPTH (STANDARD) NO MODIFIED WIDTH (STANDARD) STANDARD LAMINATE GRAPHITE	225.22	450.44
35	1	WW3030WS SOLL	WAVEWORKS, 30DX30W, SURFACE, SQUARE, TFL MAIN SOFTENED, GRAPHITE NO GROMMET STANDARD LAMINATE GRAPHITE	124.23	124.23
36	1	WW307272 24LRFCAL LL	WAVEWORKS, 72DX72W, L UNIT, RIGHT RTN, FLUSH MOD, ADJ HGT, BBF, TFL SOFTENED, GRAPHITE BEAM, CINDER GROMMET, RIGHT GROMMET, CENTER SPECIFY 1 BLACK CORE SEPARATE CINDER STANDARD LAMINATE	3,138.37	3,138.37
CONTINUED...					

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DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
37	3	WW3618SO EML	GRAPHITE GRAPHITE GRAPHITE WAVEWORKS, 36WX18H, OVERHEAD, OPEN, WALL MOUNT, LAMINATE GRAPHITE	422.56	1,267.68
38	3	WW3618SO HML	WAVEWORKS, 36WX18H, OVERHEAD, DOORS, WALL MOUNT, LAMINATE SPECIFY 1 BLACK CORE SEPARATE DAPPLE GRAPHITE	409.46	1,228.38
39	3	NAC05PCO N2B	ACCESSORIES, PROGRAMMABLE CONTROL, V2, BLACK	117.89	353.67
40	4	NCCB103	CASEGOODS, LOCK CORE WITH KEY, BLACK, NO 103	13.10	52.40
41	4	NCCB104	CASEGOODS, LOCK CORE WITH KEY, BLACK, NO 104	13.10	52.40
42	4	NCCB113	CASEGOODS, LOCK CORE WITH KEY, BLACK, NO 113	13.10	52.40
43	3	IU76PD	Intensive Use Police Department Task Chair (PT76PD) Grade 1/COM - Basic, Celestial, Spice and Type Basic Charcoal JRBN : Heigh Adjustable T-arms w/Fold-back GROUP 1	772.63	2,317.89
CONTINUED...					

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CUSTOMER P.O.	CUSTOMER NO.	PAYMENT TERMS	SALESPERSON
DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
			CYL-5HD : 5" Heavy Duty Cylinder 110mm stroke - ST BSEMX84 : Titanium Composite STD CAS0065-S : 65mm Dual Color Soft Casters STD		
44	1	3272.TBT 4.TS3030 TH29	Parallon Base, X-Base, For 30" Square Tabletop, 29" Height Black Fixed / Glides	195.50	195.50
45	9	WBB19239 8	EMERGENCY RESPONSE EQUIPMENT LOCKER 24"WX24"DX90"H GRAY	1,940.00	17,460.00
46	1	N36G4M	DITTO, GUEST STACKER, PLASTIC SEAT, PACKAGE OF 4 BLACK SOFT GLIDE	601.30	601.30
47	1	WW3636WS SQL	WAVEWORKS, 36DX36W, SURFACE, SQUARE, HPL MAIN SOFTENED, DAPPLE NO GROMMET STANDARD LAMINATE DAPPLE	181.71	181.71
48	1	3272.TBT 4.TS3636 TH29	Parallon Base, X-Base, For 36" Square Tabletop, 29" Height Black Fixed / Glides	195.50	195.50

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970-515-6299	CHRIS REID	

CUSTOMER P.O.	CUSTOMER NO.	PAYMENT TERMS	SALESPERSON
DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
49	1	WBB18868 35	Datum Argos Gun Cabinet AWC72H18R40P - Holds 18 Rifles & 40 Pistols 42"Wx15"Dx72"H Stealth	3,704.71	3,704.71
50	1	WB708974 S	Global Industrial Configurable Ventilated Shelf Cabinet, 48"W x 24"D x 78"H, 6 Shelves	1,617.65	1,617.65
51	1	HIWMRA	Ign 2.0 Mid-back ReActiv Synchro-Tilt W Seat Slider Height and Width Adj. Arm Black All-Surface Caster Charcoal Grade 3 Uph Getaway Pontoon Black Adjustable Lumbar Standard Base Black	497.49	497.49
52	1	HIWMRA	Ign 2.0 Mid-back ReActiv Synchro-Tilt W Seat Slider Armless Black All-Surface Caster Charcoal Grade 3 Uph Getaway Pontoon Black Adjustable Lumbar Standard Base Black	451.83	451.83

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970-515-6299	CHRIS REID	

CUSTOMER P.O.	CUSTOMER NO.	PAYMENT TERMS	SALESPERSON
DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
53	1	HIWMRA	Ign 2.0 Mid-back ReActiv Synchro-Tilt W Seat Slider Height and Width Adj. Arm Black All-Surface Caster Charcoal Grade 3 Uph Getaway Pontoon Black Adjustable Lumbar Standard Base Black	497.49	497.49
54	1	WW2315PM BFCM	WAVEWORKS METAL, 23DX15WX23H, PEDESTAL, MOBILE, BOX/FILE , CUSHION BEAM, CINDER RANDOM CORE, INSTALLED, BLACK GRADE 1 SCHOFIELD CHARCOAL STANDARD, NON-METALLIC PAINT GRAPHITE	461.85	461.85
55	1	H4041	Olson Stacker 4040 Series Polymer St-Back 4-Ctn Onyx Chrome	503.20	503.20
56	1	WW3030WS SQL	WAVEWORKS, 30DX30W, SURFACE, SQUARE, HPL MAIN SOFTENED, DAPPLE NO GROMMET STANDARD LAMINATE DAPPLE	155.09	155.09

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970-515-6299	CHRIS REID	

CUSTOMER P.O.	CUSTOMER NO.	PAYMENT TERMS	SALESPERSON
DEPOSIT	3093	50%DEP50%NETDUE	Janell Lopez

#	QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED
57	1	3272.TBT 4.TS3030 TH29	Parallon Base, X-Base, For 30" Square Tabletop, 29" Height Black Fixed / Glides GLOBAL INDUSTRIAL FREIGHT DESIGN TIME PROJECT MANAGEMENT	195.50	195.50
61	1		HON TARIFF	0.00	0.00
62	1	OMF	OMF TARIFF LABOR TO RECEIVE, DELIVER + INSTALL Includes all furniture listed in 1 trip charge Normal business hours M-F 8:00-5:00 Area free of other trades	142.55	142.55
				SUBTOTAL.....	71,452.25
				DESIGN.....	850.00
				INSTALL.....	7,000.00
				FREIGHT.....	3,091.75
				FINAL TOTAL..	82,394.00
				LESS DEPOSIT:	-41,197.00
				TOTAL	41,197.00

**-5% for outstanding punch
= \$39,137.15 due**

TOTAL 41,197.00

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remaining \$2,059.85 due upon
completion of punch



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July __, 2026

Mayor and Trustees
Town of Garden City
Garden City, Colorado

We have completed our audit of the financial statements of the Town of Garden City for the year ended December 31, 2025. We appreciate the efforts to accumulate and provide the necessary information for the audit.

COMMENTS

Governmental Accounting Standards Board Statement No. #103 *Financial Reporting Model Improvements* will be effective for fiscal years beginning after June 15, 2025. This statement is expected to enhance the effectiveness of the current financial reporting model by providing information considered essential for decision making and assessing a government's accountability. Highlights of new accounting and financial reporting requirements (or modification to existing requirements) are identified in each of the following areas:

- *Management's Discussion and Analysis*: There has been identification of specific section headings and information to include in each section as well as stressing the importance of explaining the why balances and results have changed while avoiding boilerplate templates.
- *Budgetary comparison information*: Should be presented as Required Supplementary Information (RSI.) Separate columns should be presented to identify variances between the following:
 - Original and final budget amounts;
 - Final budget amounts compared to actual resultsNotes to RSI are required to include explanations of significant variations identified.
- *Unusual or infrequent items*: Financial statement presentation will now require the display of inflow(s) and outflow(s) to each unusual or infrequent item separately.
- *Information about major component units in the basic financial statements*: Each major component unit should be presented separately in the reporting entity's statements of net position and statement of activities if it doesn't reduce the readability. If including the component units does reduce readability then each major component unit should be included in separate combining statements of major component units.

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Our Responsibility Under Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with generally accepted accounting principles in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of Audit

An audit included examining, on test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to tested.

Our audit will include obtaining and understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or government regulation that are attributable to the entity or the acts management or employees acting on behalf of the entity. We will generally communicate our significant findings are the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties or if the difficulties are encountered during the audit where assistance is needed to overcome the difficulties of it the difficulties may lead to modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

The audit was completed in May and June 2026. The report date of the audit report is July __, 2026.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. GASB 101 *Compensated Absences* was adopted and implemented during 2024. The significant accounting policies used by Garden City are described in Note 1 to the financial statements and did not change. We noted no transactions entered into by the organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected the disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures

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are particularly sensitive because of their significance to financial statement users. This includes investments (Note 2).

Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. Please see attached for adjustments.

Management Representations

We have received certain representations from management that are included in the management representation letter dated July __, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of accounting principles to the Town’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Disagreements with Management

We encountered no difficulties, disagreements, or delays in conducting the audit and appreciate the cooperation we received. The Town of Garden City staff was very helpful and cooperative throughout the audit.

* * * * *

This information is intended solely for the use of the Mayor and Board of Trustees and should not be used for any other purpose.

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Number	Date	Name	Account No	Debit	Credit	Net Income (Loss)
Net Income (Loss) Before Adjustments						(85,545.59)
1	12/31/2025	Accounts Payable	2020 CPF01		65,118.64	
1	12/31/2025	CAPITAL IMPROVEMENT:Capital O	5592 CPF01	65,118.64		
		Entry to accrue retainage on pay app #4 though 12/31/2025 on police department construction project.		65,118.64	65,118.64	(150,664.23)
2	12/31/2025	Retained Earnings	3000 GF01		1,280.02	
2	12/31/2025	ADMINISTRATIVE:Other Expenditur	4489 GF01	1,280.02		
		Entry to roll equity in General Fund		1,280.02	1,280.02	(151,944.25)
5	12/31/2025	Cash in Checking	1020 GF01	68,085.00		
5	12/31/2025	Cash in ColoTrust	1039 GF01		66,000.00	
5	12/31/2025	Cash in ColoTrust	1039 GF01		68,085.00	
5	12/31/2025	Colotrust (Capital improvement poole	1039 CPF01	66,000.00		
5	12/31/2025	Colotrust (Capital improvement poole	1039 CPF01	68,085.00		
5	12/31/2025	Transfer from General	3800 CPF01		66,000.00	
5	12/31/2025	GENERAL FUND TRANSFER	5400 GF01	66,000.00		
5	12/31/2025	Cash in Checking:Capital Improveme	1020-03 CPF01		68,085.00	
		Client adjusting journal entry 01 To record transfer for pooled cash held in money market account and adjust for retainage entry 01 to cover expenditure.		268,170.00	268,170.00	(151,944.25)
				334,568.66	334,568.66	(151,944.25)

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**TOWN OF GARDEN CITY
COLORADO**

FINANCIAL STATEMENTS

Year Ended December 31, 2025

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Independent Auditors' Report

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

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Garden City, Colorado (the Town) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Garden City, Colorado as of December 31, 2025, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Garden City, Colorado and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Garden City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Garden City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management discussion and analysis, General Fund budgetary comparisons, and pension information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The Local Highway Finance Report and non-major fund budgetary comparisons are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

July __, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

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This section of the report provides readers with a narrative overview and analysis of the financial activities of The Town of Garden City (the Town) for the year ended December 31, 2025. We encourage readers to consider the information presented here in conjunction with the basic financial statements to enhance their understanding of the Town's financial performance.

FINANCIAL HIGHLIGHTS

- The Town's assets exceeded liabilities and deferred inflows by \$16.6 million at December 31, 2025.
- The General Fund balance was \$8,439,497 as of December 31, 2025. Of this amount, \$109,071 is restricted for emergencies.
- The December 31, 2025 General Fund balance is \$91,728 less than the previous year-end. The total fund balance is 396% of 2025 General Fund operating expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The basic financial statements contain three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. In addition to the basic statements, this report also contains other supplementary information.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Town's assets, liabilities and deferred inflows, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the Town's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected fees).

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town are governmental funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources, as well as on balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Improvement Fund, and Conservation Trust Fund.

The basic governmental fund financial statements can be found on pages 12 to 13 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14 through 32 of this report.

Budgetary Comparisons. The Town adopts an annual appropriated budget for all funds. A budgetary comparison schedule has been provided for the General Fund on pages 34 through 37 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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Net Position. As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. As of December 31, 2025, assets exceeded liabilities by \$16,607,213.

The following table provides a summary of the Town's net position:

December 31	2025	2024
	Governmental Activities	Governmental Activities
Assets		
Current and other assets	\$ 9,108,328	\$ 8,750,812
Capital assets	8,054,197	6,924,475
Total Assets	17,162,525	15,675,287
Deferred Outflows		
Pensions	186,336	169,413
Liabilities		
Current and other liabilities	583,158	76,317
Long-term liabilities	71,843	49,153
Total Liabilities	655,001	125,470
Deferred Inflows		
Deferred property taxes	83,917	81,298
Pensions	2,730	2,745
Total deferred inflows	86,647	84,043
Net Position		
Investment in capital assets	8,054,197	6,924,475
Restricted	109,071	99,473
Parks and Recreation	55	--
Unrestricted	8,443,890	8,611,239
Total Net Position	\$ 16,607,213	\$ 15,635,187

A portion of The Town’s net position represents unrestricted net position of \$8,443,890 which may be used to meet the Town’s ongoing obligations to citizens.

Another significant portion of the Town’s net position reflects its investment in capital assets. These assets include land, buildings, and equipment. These capital assets are used to provide services to citizens; consequently, they are not available for future spending.

An additional \$109,071 of the Town’s net position represents resources that are subject to external restrictions on how they may be used. Included in this category are the TABOR emergency reserve and the Conservation Trust Fund.

The Town has \$55 as of year end restricted for parks and recreational use.

The following table indicates the changes in net position:

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Years Ended December 31	2025	2024
Revenues:		
Program revenues:		
Charges for services	\$ 184,776	\$ 188,587
Operating contributions	22,074	39,882
General revenues:		
Property taxes	79,654	81,484
Sales taxes	2,876,214	2,451,674
Franchise and road taxes	45,791	52,524
Miscellaneous income	60,382	49,931
Investment earnings	372,238	451,700
Total revenues	3,641,129	3,315,782
Expenses:		
General government	762,246	602,743
Public safety	1,269,263	923,247
Public works/streets	499,222	467,805
Parks and recreation	37,631	47,724
Community programs	100,741	82,933
Total expenses	2,669,103	2,124,452
Increase in net position	\$ 972,026	\$ 1,191,330

Governmental Activities. Governmental activities increased the Town’s net position by \$972,026 in 2025. Key elements of this increase are as follows:

- Total revenues increased approximately 10%, due to increased sales tax earnings.
- Expenses increased approximately 25% from the previous year, from increased public safety and public works expenditures. A contributing factor was expansion of the police station still in process as of year end and additional salary expense for added positions.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

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As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

As of December 31, 2025, the total fund balances of the Town's governmental funds were \$8.4 million. Approximately 99% of this consists of unrestricted fund balance, which is available as working capital and for current spending in accordance with the purposes of the specific funds. The remainder of fund balance is restricted to indicate that it is not available for new spending because it is committed for the following purposes: a state-constitution mandated emergency reserve (\$109,071).

The Town has two major governmental funds:

1. **General Fund.** This is the primary operating fund of the Town. It accounts for the Town's core governmental services. The General Fund balance was \$8,439,497 as of December 31, 2025. The 2025 fund balance is \$91,728 less than the previous year.
2. **Capital Improvement Fund.** The Capital Improvement Fund accounts for the 24% of sales taxes allocated to capital improvements. The fund balance at December 31, 2025 was \$1,701.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Town's budget is prepared according to Colorado statutes. The most significant budgeted fund is the General Fund.

	Final Budget	Actual
Beginning Fund Balance	\$ 8,531,225	\$ 8,531,225
Revenue	2,565,352	2,912,721
Expenditures	(2,413,689)	(2,138,449)
Transfers	(2,397,000)	(866,000)
Ending Fund Balance	\$ 6,285,888	\$ 8,439,497

The transfers in the budget were ultimately not necessary to be used during the year.

CAPITAL ASSET ADMINISTRATION

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Capital Assets. The Town's investment in capital assets for its governmental activities as of December 31, 2025 totals approximately \$8 million (net of accumulated depreciation). This investment includes all land, water rights, buildings, and equipment and infrastructure. The total net increase in investment in capital assets for the current year was \$1,129,722 or 16%, due to capital additions being more than depreciation expenses and disposals.

Major capital asset events during 2025 included construction on new police station still in progress as of yearend, completion of shop, community gardens and fence, and improvements to streetlights.

The Town implemented the straight-line depreciation method for its capital assets, except for land and land improvements which are not depreciated.

Additional information on the Town's capital assets can be found in Note 3 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Garden City finances for all those with an interest in the Towns' finances. Questions concerning any of the information provided or for additional financial information should be addressed to the Town, 621 27th Street Road, Garden City, Colorado 80631.

TOWN OF GARDEN CITY, COLORADO

STATEMENT OF NET POSITION **DRAFT**

December 31, 2025	Governmental Activities
<u>ASSETS</u>	
Cash	\$ 343,485
Investments	8,418,803
Receivables:	
Accounts Receivable	252,794
Property Taxes	83,917
Prepaid Expenses	9,329
Capital Assets:	
Nondepreciable	1,762,828
Depreciable, net of accumulated depreciation	6,291,369
Total Assets	17,162,525
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Pensions	186,336
<u>LIABILITIES</u>	
Accounts Payable	553,994
Accrued Expenses	15,215
Unearned Revenue	13,949
Long-Term Liability:	
Compensated Absences	71,843
Total Liabilities	655,001
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred Property Taxes	83,917
Pensions	2,730
Total Deferred Inflows of Resources	86,647
<u>NET POSITION</u>	
Investment in Capital Assets	8,054,197
Restricted for:	
TABOR emergencies	109,071
Parks and recreation	55
Unrestricted	8,443,890
TOTAL NET POSITION	\$ 16,607,213

See Accompanying Notes to Financial Statements.

TOWN OF GARDEN CITY, COLORADO

STATEMENT OF ACTIVITIES

Year Ended December 31, 2025	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Capital Contributions	
Functions/Programs:				
Governmental Activities:				
General government	\$ 762,246	\$ 89,672	\$ -	\$ (650,500)
Public safety	1,269,263	95,104	-	(1,174,159)
Public works/streets	499,222	-	-	(499,222)
Parks and recreation	37,631	-	-	(37,631)
Community programs	100,741	-	-	(100,741)
Total Governmental Activities	2,669,103	184,776	22,074	(2,462,253)

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General Revenue:	
Property taxes	79,654
Sales taxes	2,876,214
Franchise and other taxes	45,791
Investment earnings	372,238
Miscellaneous income	60,382
Total General Revenue	3,434,279
Change in Net Position	972,026
Net Position - Beginning	15,635,187
NET POSITION - Ending	\$ 16,607,213

See Accompanying Notes to Financial Statements.

**TOWN OF GARDEN CITY, COLORADO
GOVERNMENTAL FUNDS**

DRAFT

BALANCE SHEET

December 31, 2025	General Fund	Capital Improvement Fund	Conservation Trust Fund (nonmajor)	Total Governmental Funds
ASSETS				
Pooled Cash	\$ -	\$ 343,430	\$ 55	\$ 343,485
Investments	8,284,718	134,085	-	8,418,803
Accounts Receivable	199,612	53,182	-	252,794
Taxes Receivable	83,917	-	-	83,917
Prepaid expenses	9,329	-	-	9,329
Total Assets	8,577,576	530,697	55	9,108,328
LIABILITIES				
Accounts Payable	24,998	528,996	-	553,994
Accrued Expenses	15,215	-	-	15,215
Unearned Revenue	13,949	-	-	13,949
Total Liabilities	54,162	528,996	-	583,158
DEFERRED INFLOWS OF RESOURCES				
Deferred Property Taxes	83,917	-	-	83,917
FUND BALANCES				
Restricted for:				
TABOR emergencies	109,071	-	-	109,071
Parks and recreation	-	-	55	55
Assigned: Capital improvements	-	1,701	-	1,701
Unassigned	8,330,426	-	-	8,330,426
Total Fund Balances	8,439,497	1,701	55	8,441,253
TOTAL LIABILITIES, DEFERRALS AND FUND BALANCES	\$ 8,577,576	\$ 530,697	\$ 55	\$ 9,108,328
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and are not reported in the funds				8,054,197
Long-term compensated absences are not due and payable in the current period and therefore are not reported in the funds				(71,843)
Net pension asset (liability) and associated deferrals are not due and payable in current period				183,606
Net Position of Governmental Activities				\$ 16,607,213

See Accompanying Notes to Financial Statements.

TOWN OF GARDEN CITY, COLORADO

GOVERNMENTAL FUNDS

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STATEMENT OF REVENUE, EXPENDITURES

AND CHANGES IN FUND BALANCES

Year Ended December 31, 2025	General Fund	Capital Improvement Fund	Conservation Trust Fund (nonmajor)	Total Governmental Funds
Revenue:				
Taxes	\$ 2,236,814	\$ 719,054	\$ -	\$ 2,955,868
Intergovernmental	12,720	6,299	3,055	22,074
Franchise and other taxes	45,791	-	-	45,791
Fines and forfeitures	95,104	-	-	95,104
Service charges	89,672	-	-	89,672
Investment earnings	372,238	-	-	372,238
Miscellaneous	60,382	-	-	60,382
Total Revenue	2,912,721	725,353	3,055	3,641,129
Expenditures:				
General government	756,494	-	-	756,494
Public safety	1,032,552	25,488	-	1,058,040
Public works/streets	220,859	-	-	220,859
Parks and recreation	27,803	-	3,000	30,803
Capital outlay	-	1,626,136	-	1,626,136
Community programs	100,741	-	-	100,741
Total Expenditures	2,138,449	1,651,624	3,000	3,793,073
Revenue Over (Under) Expenditures	774,272	(926,271)	55	(151,944)
Other Financing Sources (Uses):				
Operating transfers in (out)	(866,000)	866,000	-	-
Net Change in Fund Balances	(91,728)	(60,271)	55	(151,944)
Fund Balances, January 1	8,531,225	61,972	-	8,593,197
Fund Balances, December 31	\$ 8,439,497	\$ 1,701	\$ 55	\$ 8,441,253

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ (151,944)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital additions exceeded depreciation in the year net of disposals. 1,129,722

The issuance of pension and compensated absences obligations provides current financial resources to governmental funds, while the repayment of the pension liabilities and compensated absences consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences. (5,752)

Change in Net Position of Governmental Activities \$ 972,026

See Accompanying Notes to Financial Statements.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

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NOTE 1 - Summary of Significant Accounting Policies:

The accounting and reporting policies of the Town of Garden City, Colorado conform to accounting principles generally accepted in the United States. The following summary of significant accounting policies is presented to assist the reader in evaluating the Town's financial statements.

Reporting Entity:

The financial report of the Town includes all of the integral parts of the Town's operations. The Town has determined that it has no financial accountability for any other agency which would require it to be in the reporting entity.

Proceeds from the seizure of contraband, if any, are included in the reporting entity.

Government-wide and Fund Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Government-wide and Fund Financial Statements – Continued:

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital Improvement Fund* is a capital projects fund that accounts for 24% of sales taxes that are allocated to capital improvements.

Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Accounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation:

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days or the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Cigarette taxes, sales taxes, use taxes, taxpayer-assessed taxes, interest revenue, and charges for services are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Compensated Absences:

In 2024, the Town of Garden City implemented Governmental Accounting Standards Board (GASB) Statement No. 101 *Compensated Absences*. GASB 101 establishes standards for recognizing and measuring liabilities and expenses related to compensated absences, including vacation leave, sick leave, and other paid time off. The impact of the adoption was not material to the financial statements and no restatement of beginning net position was made.

GASB 101 requires the recognition of a liability for compensated absences that are attributable to services already rendered, based on established policies and applicable laws. The liability is measured using the pay or salary rates in effect at the financial reporting date. Liabilities are recognized only for compensated absences that are expected to result in payments to employees (e.g., cash payouts, leave used during employment, or other settlements).

Paid time off is available to all regular full-time non-Public Safety employees. The number of hours accrued and the maximum hours accrued are based on the length of service of each employee. Public Safety employees receive vacation starting at one week for the first year of employment, two weeks on their first anniversary through year five, three weeks per year between year five and ten and four weeks per year after ten years of employment. Sick leave accrues at four hours per paycheck and is not paid when someone separates from the Town. The estimated liability for sick leave attributable to services already rendered that accumulates and carries forward to a future year has been estimated based on the amount of sick time used during the year ending December 31, 2025.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS **DRAFT**

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Compensated Absences – Continued:

Vacation and sick leave accumulated by an employee are recorded as a liability and current operating expense of the Town at the employee’s current rate of pay. Accrued compensated absences totaled \$71,843 at December 31, 2025.

Capital Assets:

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., streets and roads, bridges, stormwater drainage, traffic signals, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Assets are depreciated using the straight-line method. Depreciation expense is reflected as an operating expense in the government-wide statement of activities.

Estimated useful lives for asset types are as follows:

Buildings and Improvements	10 – 50 years
Equipment and Vehicles	3 – 10 years
Infrastructure	10 – 30 years

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Deferred Outflows and Inflows of Resources:

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expenditure) until then. The Town has one item that qualifies for reporting in this category: changes in the net pension asset not included in pension expense reported in the government-wide statement of net position

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources, which represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The Town has two types of items that qualify for reporting in this category: changes in the net pension asset not included in pension expense reported in the government-wide statement of net position, and deferred property taxes.

Fund Equity:

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

Restrictions for the Town are recorded up to the maximum equity available in the fund balance and consist of:

Restricted for Emergencies:

These restrictions are established to comply with TABOR. Recorded TABOR restrictions at December 31, 2025 are \$109,071.

Assigned fund balances, if any, are amounts the Town intends to use for a specific purpose. Intent can be expressed by the Board of Trustees or by an official to which the Board delegates authority. Restricted funds are considered to be spent first, followed by assigned and unassigned, for an expenditure for which any could be used.

Property Taxes:

Property taxes are levied in December and attach as an enforceable lien on property as of January 1 of the following year. Taxes are payable in two installments on March 1 and June 15, or in full on April 30. The Town uses the Weld County Treasurer to bill and collect its property taxes. Taxes levied in December 2025 are recorded as taxes receivable and deferred revenue as of December 31, 2025. The original January 1, 2025 levy for the General Fund of the Town was 6.44 mills or approximately \$81,286.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 1 - Summary of Significant Accounting Policies - Continued:

Budget:

An annual budget and appropriation ordinance is adopted by the Town Board in accordance with the Local Government Budget Law. The budget is prepared on a basis consistent with accounting principles generally accepted in the United States for all funds, except for modifications in the enterprise funds which are discussed below. The fund level of classification is the level at which expenditures may not legally exceed appropriations. All annual appropriations lapse at year end.

The Town Administrator is authorized to transfer budgeted amounts within departments of each fund. Any revisions that alter the total appropriation for each department must be approved by the Town Board through a supplemental appropriation ordinance.

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States (GAAP). There was no supplemental budget in 2025.

Pooled Cash:

Most cash resources of the Town are combined and deposited in an interest bearing bank account. Interest income earned on the pooled account is allocated to the General Fund. If a fund's share of the pooled cash is a deficit, a Due to Other Funds account is established.

Pensions:

The Town contributes to the Statewide Retirement Plan (SWRP), a cost-sharing multiple-employer defined benefit pension plan administered by the Fire and Police Pension Association of Colorado (FPPA). For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan and additions to/deductions from the plan fiduciary net position have been determined on the same basis as they are reported by the FPPA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments at FPPA are reported at fair value.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS **DRAFT**

NOTE 2 – Cash and Investments:

The Town's bank accounts and certificates of deposit at year-end were entirely covered by federal depository insurance or by collateral held by the Town's custodial banks under provisions of the Colorado Public Deposit Protection Act. The Town's bank accounts are insured \$500,000 by the FDIC and \$4,324,870 is covered by PDPA.

The Colorado Public Deposit Protection Act requires financial institutions to pledge collateral having a market value of at least 102% of the aggregate public deposits not insured by federal depository insurance. Eligible collateral includes municipal bonds, U.S. government securities, mortgages and deeds of trust.

State statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, obligations of the State of Colorado or of any county, school district, and certain towns and cities therein, notes or bonds secured by insured mortgages or trust deeds, obligations of national mortgage associations, and certain repurchase agreements.

Investments held as of December 31, 2025 are as follows:

	Cost	Fair Value
Bank C.D.'s, due from 2026-2030, 3.15% - 4.85%	\$ 4,267,000	\$ 4,297,890
Cash and cash equivalents	167,346	167,346
<hr/>		
Total	\$ 4,434,346	\$ 4,465,236

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS DRAFT

NOTE 2 – Cash and Investments – Continued:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1 Quoted prices in active markets for identical assets or liabilities
- Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3 Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying statement of net position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31:

Description	Fair Value Measurements at Reporting Date Using		
	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2025</u>			
Bank C.D.'s	\$ --	\$ 4,465,236	\$ --

At December 31, 2025, the Town held \$3,953,567 in COLOTRUST plus, a 2a-7 like local government investment pool. The investment pool is routinely monitored by the Colorado Division of Securities with regard to operations and investments. Investments are valued at the net asset value (NAV) with each share valued at \$1.00. The investment is rated AAAM by Standard & Poor's. The District's interest is valued at NAV. At December 31, 2025, COLOTRUST Plus was weighted average maturity was 48 days and the weighted average life was 78 days as of year end, COLOTRUST does not have any unfunded commitments, redemptions, restrictions or redemption notice periods

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

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NOTE 3 – Capital Assets:

Governmental Activities	Balance, 1/1/25	Additions	Transfer	Deletions	Balance, 12/31/25
Not Depreciable:					
Land	\$ 242,563	\$ --	\$ --	\$ --	\$ 242,563
Construction in Process	60,599	1,581,269	(121,603)	--	1,520,265
Depreciable:					
Buildings and improvements	2,104,485	31,098	121,603	(127,997)	2,129,189
Streets and improvements	7,299,941	13,769	--	--	7,313,710
Equipment	85,973	--	--	(6,898)	79,075
Vehicles	468,494	--	--	(26,491)	442,003
Total Cost	10,262,055	1,626,136	--	(161,386)	11,726,805
Less Accumulated Depreciation:					
Buildings	527,911	61,652	--	36,279	553,284
Streets and improvements	2,572,795	266,835	--	--	2,839,630
Equipment	39,164	14,137	--	6,898	46,403
Vehicles	197,710	59,549	--	23,968	233,291
Total Accumulated Depreciation	3,337,580	402,173	--	67,145	3,672,608
Capital Assets, Net	\$6,924,475	\$1,223,963	\$ --	\$ 94,241	\$ 8,054,197
Depreciation expense is allocated as follows:					
Governmental activities					\$ 116,983
Public works					278,363
Culture, parks, and recreation					6,827
					\$ 402,173

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

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NOTE 4 - Colorado Intergovernmental Risk Sharing Agency (CIRSA):

CIRSA is a separate legal entity established by member municipalities pursuant to the provisions of Colorado Revised Statutes and the Colorado Constitution. In February, 1986, the Town Board authorized participation in the agency. The Town has participated each year since then.

The purposes of CIRSA are to provide members defined liability and property coverages and to assist members to prevent and reduce losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees or officers.

The Town recognizes an expenditure for the amount paid to CIRSA annually for these coverages. The Town paid \$78,334 to CIRSA in 2025, which includes \$27,059 for workers compensation coverage. Settled claims have not exceeded this coverage in any of the past three fiscal years.

NOTE 5 – Commitments and Contingencies:

In 1992, Colorado voters approved "Amendment One", or the Taxpayer's Bill of Rights (TABOR). TABOR requires voter approval for any new tax, tax rate increase, mill levy increase, or new debt. Voter approval is also required to increase annual property taxes, revenue, or spending by more than inflation plus a local growth factor. Spending not subject to TABOR includes that from enterprise activities, gifts, federal funds, reserve expenditures, damage awards, or property sales.

In November 1995, the electors of the Town of Garden City voted to supersede TABOR and to collect, retain, and expend the full proceeds of all taxes, fees, and other revenue without increasing or adding taxes of any kind.

The Amendment is complex and subject to judicial interpretation. The Town believes it is in compliance with the applicable requirements of the Amendment. Included in the accompanying financial statements are emergency reserves required by TABOR, of at least 3% of fiscal year spending, recorded in the General Fund.

A lawsuit was filed against the Town and the settlement offer was rejected. The final outcome and estimate of the settlement amount are unknown.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

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NOTE 6 – Statewide Retirement Plan:

The Town participates in the Statewide Retirement Plan (SWRP), a cost-sharing multiple-employer defined benefit pension fund administered by the Fire and Police Pension Association of Colorado (FPPA). The net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the plan have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Plan Description: The Plan is administered by the Fire & Police Pension Association of Colorado (FPPA). FPPA issues a publicly available annual comprehensive financial report that can be obtained on FPPA's website at <http://www.FPPAco.org>.

Description of Benefits: The FPPA Board of Directors may change the retirement age on an annual basis, depending upon the results of the actuarial valuation and other circumstances. The Normal Retirement Age should not be less than age 55 or more than age 60. Any member with at least 25 years of service may retire at any time after age 55 and shall be eligible for a normal retirement pension. Members with combined age and years of service totaling 80 or more, with a minimum age of 50 also qualify for a normal retirement pension.

A member is eligible for retirement after attainment of age 55 with at least five years of credited service. A member is eligible for an early retirement after completion of 30 years of service or attainment of age 50 with at least five years of credited service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis.

The annual retirement benefit for the Defined Benefit Component is 2.0 percent of the average of the member's highest three years' base salary for each year of credited service up to ten years, plus 2.5 percent of the average of the member's highest three years' base salary for each year of service thereafter.

Beginning January 1, 2007, the annual normal retirement benefit for the Social Security Component is 1.0 percent of the average of the member's highest three years base salary for each year of credited service up to then years plus 1.25 percent of the average of the member's highest three years' base salary for each year thereafter. Prior to 2007, the benefit for members of the Social Security Component will be reduced by the amount of social security income the member receives annually, calculated as if the social security benefit started as of age 62.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 6 – Statewide Retirement Plan - Continued:

The annual retirement benefit of the Hybrid Defined Benefit Component is 1.9 percent of the average of the member's highest three years' base salary for each year of credited service through December 31, 2022 and 1.5 percent of the average of the member's highest three years' base salary for each year of credited service after January 1, 2023.

Benefits paid to retired members and beneficiaries may be increased annually on October 1 via cost of living adjustment (COLA). COLAs may be compounding or non-compounding. The increase in benefits, if any, is based on the FPPA Board of Director's discretion. Compounding COLAs can range from 0 percent to the higher of 3 percent or the Consumer Price Index for Urban Wage Earners and Clerical Workers. Non-compounding COLAs take into consideration the investment returns, compounding COLAs and other economic factors. COLAs may begin once the retired member has been receiving retirement benefits for at least 12 calendar months prior to October 1.

Upon termination, the vested account balance within the Money Purchase Component becomes available to the member. Upon termination, a member may elect to have their member contributions, along with 5.0 percent as interest, returned as a lump sum distribution in lieu of a retirement benefit.

Contributions: Contribution rates for the Plan are set by state statute. The FPPA Board of Directors may further increase the required contributions, equally between employer and member, upon approval through an election of both employers and members.

Members of the Defined Benefit Component contribute 12.0 percent of base salary. In 2020, legislation was enacted to increase the employer contributions rate to the Plan beginning in 2021. Employer contribution rates will increase 0.5 percent annually through 2030 to a total of 13.0 percent of base salary. These increases result in a combined contribution rate of 25.0 percent of base salary in 2030. In 2024, the total combined member and employer contribution rate was 22.0 percent.

Contributions from Defined Benefit Component members and employers of plans reentering the Defined Benefit Component are established by resolution and approved by the FPPA Board of Directors. The continuing rate of contribution for reentry groups is determined for each reentry group. The additional contribution amount is determined locally and may be paid by the member, the employer or split 50/50. Per the 2020 legislation, the required employer contribution rate for reentry departments also increases 0.5 percent annually. These increases result in a minimum combined contribution rate of 25.2 percent in 2030. In 2024, the total minimum required member and employer contribution rate was 22.2 percent.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 6 – Statewide Retirement Plan - Continued:

Members of the Social Security Component contribute 6.0 percent of base salary. Per the 2020 legislation, employer contribution rates will increase 0.25 percent annually through 2030 to a total of 6.5 percent of base salary. These increases result in a combined contribution rate of 12.5 percent of base salary in 2030. In 2024, the total combined member and employer contribution rate was 11 percent.

The Hybrid Defined Benefit Component and Money Purchase Component members and their employers are currently each contributing at the rate determined by the individual employer. Effective January 1, 2023, the employer and member minimum contribution rates will increase by 0.125 percent annually until they reach a minimum rate of 9 percent each and at least a combined rate of 18 percent in 2030. In 2024, the total minimum combined member and employer contribution rate was 17 percent.

The Hybrid Defined Benefit Component sets contribution rates at a level that enables the defined benefits to be fully funded at the member's retirement date. The amount allocated to the Hybrid Defined Benefit Component is set annually by the FPPA Board of Directors. The Hybrid Defined Benefit Component contribution rate from July 1, 2023 through June 30, 2024 is 14.24 percent. The Hybrid Defined Benefit Component contribution rate from January 1, 2023 through June 30, 2024 was 14.24 percent. Contributions in excess of those necessary to fund the defined benefit are allocated to the member's self-directed account in the Money Purchase Component.

A member of the Plan may elect to make voluntary after-tax contributions to the Money Purchase Component of the Plan. Additional voluntary contributions from the employer are made on a pre-tax basis.

Within the Money Purchase Component, members are always fully vested in their own contributions, as well as the earnings on those contributions. Vesting in the employer's contributions within the Money Purchase Component, and earnings on those contributions occurs according to the vesting schedule set by the plan document at 20 percent per year after the first year of service and to be 100 percent vested after five years of service or the attainment of age 55. Employer and member contributions are invested in funds at the discretion of members.

A member of the Plan may elect to make voluntary after-tax contributions to the Money Purchase Component of the Plan. Additional voluntary contributions from the employer are made on a pre-tax basis.

Employer contributions are recognized by the SWRP Plan in the period in which the compensation becomes payable to the member and the Town is statutorily committed to pay the contributions to the SWRP Plan. Employer contributions recognized by the SWRP Plan from the Town were \$38,123 for the year ended December 31, 2025.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS DRAFT

NOTE 6 – Statewide Retirement Plan - Continued:

At December 31, 2025, the Town reported a liability of \$0 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2025. The Town proportion of the net pension asset was based on Town contributions to the SWRP for the calendar year 2023 relative to the total contributions of participating employers to the SWRP Plan.

At December 31, 2025, the Town proportion was .03 percent, which was approximately the same as its proportion measured as of December 31, 2024.

Actuarial Valuation Dates: The collective total pension liability as of December 31, 2025 is based upon the January 1, 2025 actuarial valuation. The actuarially determined contributions as of December 31, 2025 are based upon the January 1, 2025 actuarial valuation.

For the year ended December 31, 2025, the Town recognized pension expense of \$16,938. At December 31, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

December 31, 2025	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 87,289	\$ 2,730
Net difference between projected and actual earnings on pension plan investments	12,400	--
Changes in assumptions	31,240	--
Contributions subsequent to the measurement date	55,407	--
Total	\$ 186,336	\$ 2,730

Deferred outflows of resources related to pensions of \$55,407, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31	Amount
2026	\$ 35,701
2027	52,750
2028	3,731
2029	5,533
2030	12,161
Thereafter	18,323
	\$ 128,199

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

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NOTE 6 – Statewide Retirement Plan - Continued:

Average Remaining Expected Service Life: The average of the expected remaining service lives of all members in the plan, including active and inactive members, is 8.3 years determined as of the beginning of the December 31, 2024 measurement period.

Basis of Presentation: The underlying financial information used to prepare the Schedule of Employer Contributions and Schedule of Collective Pension Amounts is based on FPPA’s financial statements. FPPA follows the accounting principles and reporting guidelines as set forth by the Governmental Accounting Standards Board. The financial statements are prepared using the accrual basis of accounting and reflect the overall operations of FPPA.

As reported in FPPA’s Other Supplementary Schedule of Fiduciary Net Position by Participating Employer in the December 31, 2024 Annual Report, employer contributions to the Statewide Retirement Plan were \$109,033,068 compared to total employer contributions of \$109,037,538 on the Schedule of Employer Contributions. Adjustments were made to annualize employer contributions related to employers newly contributing to the plan, including employer departments completing reentry, and for known significant adjustments of non-recurring amounts.

The Schedule of Collective Pension Amounts represents total pension amounts for the Statewide Retirement Plan. This schedule excludes employer-specific deferral amounts that may need to be recognized to comply with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. Specifically, this schedule excludes deferral amounts arising from the changes in employer proportion, differences between employer contributions and proportionate share of contributions, and employer contributions subsequent to the measurement date.

Collective Net Pension Liability/Asset: The components of the calculation of the net pension liability/(asset) of the Statewide Retirement Plan for participating departments as of December 31, 2024 are shown in the following table:

	Measurement Date December 31, 2024
Total Pension Liability (A)	\$ 4,716,284,644
Plan Fiduciary Net Position (B)	4,716,284,644
Employers’ Net Pension Liability/(Asset) (A-B)	-0-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (B/A)	100.0%

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS **DRAFT**

NOTE 6 – Statewide Retirement Plan - Continued:

Actuarial Assumptions: The actuarial valuations for the Statewide Retirement Plan were used to determine the total pension liability and actuarially determined contributions for the fiscal year ending December 31, 2025. The valuations used the following actuarial assumption and other inputs:

	Total Pension Liability	Actuarial Determined Contributions
Actuarial Valuation Date	January 1, 2025	January 1, 2024
Actuarial Method	Entry Age Normal	Entry Age Normal
Amortization Method	N/A	Level % of Payroll, Open
Amortization Period	N/A	30 Years
Long-term Investment Rate of Return, net*	7.0%	7.0%
Projected Salary Increases*	4.25% - 11.75%	4.25% - 11.75%
Cost of Living Adjustments (COLA)	0%	0%
*Includes Inflation at	2.5%	2.5%

For determining the total pension liability, the post-retirement mortality tables for non-disabled retirees uses the Pub-2010 Safety Healthy Annuitant Mortality Tables for males and females, amount-weighted, and then projected using the ultimate values of the MP-2020 projection scale for all years. The pre-retirement mortality assumption uses Pub-2010 Safety Healthy Employee Mortality Tables for males and females, amount-weighted, and then projected with the MP-2020 Ultimate projection scale. The pre-retirement non-duty mortality tables are adjusted to 60% multiplier. The on-duty mortality rate is 0.00015. For determining the actuarially determined contributions, the post-retirement mortality tables for non-disabled retirees uses the Pub-2010 Safety Healthy Annuitant Mortality Tables projected with the ultimate values of the MP-2020 projection scale. The pre-retirement off-duty mortality tables are adjusted to 60% of the MP-2020 mortality tables for active employees. The on-duty mortality rate is 0.00015.

At least every five years the FPPA’s Board of Directors, in accordance with best practices, reviews its economic and demographic actuarial assumptions. At its July 2023 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by the FPPA’s actuaries, Gabriel, Roeder, Smith & Company, based upon their analysis of past experience and expectations of the future. The assumption changes were effective for actuarial valuations beginning January 1, 2024. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

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NOTE 6 – Statewide Retirement Plan - Continued:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (assumed at 2.5 percent).

Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	33%	7.00%
Equity Long/Short	6%	6.20%
Private Markets	34%	8.80%
Fixed Income - Rates	7%	5.00%
Fixed Income - Credit	7%	6.50%
Absolute Return	9%	5.70%
Cash	4%	4.20%
Total	100%	

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the Board's funding policy, which establishes the contractually required rates under Colorado statutes. Based on those assumptions, the Statewide Retirement Plan fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

As of the measurement period ending December 31, 2024, the COLA assumption, which was previously 0.00%, was revised to reflect the true nature of Board's Benefits Policy which includes a variable COLA and supplemental payments. Consistent with Board's policy, the new COLA assumption will fluctuate from year to year depending on plan experience and is the long-term COLA assumption which results in no Net Pension Asset. If current assets do not support Total Pension Liabilities using a COLA assumption of greater than 0.00%, then a COLA assumption of 0.00% will be used and a Net Pension Liability will be reported.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DRAFT

NOTE 6 – Statewide Retirement Plan - Continued:

Discount Rate: Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan’s fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan’s projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00 percent; the municipal bond rate is 3.77 percent (based on the weekly rate closest to but not later than the measurement date of the “state & local bonds” rate from Federal Reserve statistical release (H.15)); and the resulting single discount rate is 7.00 percent.

Regarding the sensitivity of the net pension liability/(asset) to changes in the single discount rate, the following presents the plan’s net pension liability/(asset), calculated using a single discount rate of 7.00 percent, as well as what the plan’s net pension liability/(asset) would be if it were calculated using a single discount rate that is one percent lower or one percent higher:

1% Decrease	Single Discount Rate Assumption	1% Increase
6.00%	7.00%	8.00%
\$177,263	\$-0-	\$-0-

The net pension liability of \$-0- reflects a reserve for cost of living adjustments and to manage adverse experience of \$52,220 at a 7.00 percent discount rate and \$242,254 at a 8.00 percent discount rate.

Pension plan fiduciary net position: Detailed information about the SWRP’s fiduciary net position is available in FPPA’s publicly available annual comprehensive financial report that can be obtained on FPPA's website at <http://www.FPPAco.org>.

TOWN OF GARDEN CITY, COLORADO

NOTES TO FINANCIAL STATEMENTS

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NOTE 7 – Deferred Compensation Plan:

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administrated by Mission Square. The Town has the authority to establish and amend the plan provisions. The plan, available to all full-time District employees, permits them to defer a portion of their salaries until future years. All amounts of compensation deferred; all property and rights purchased; and all income, property or rights are (until paid or made available to the employee or other beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries. The District also contributes to the Section 457 deferred compensation plan. Employees contributed \$6,415 and \$5,774 for the years ended December 31, 2025 and 2024, respectively, and the Town contributed \$82,618 and \$70,973 for the years ended December 31, 2025 and 2024, respectively.

NOTE 8 – Long Term Debt:

A summary of the changes in debt for the year ended December 31, 2025, is as follows:

	Balance 1/1/25	Net Additions	Balance 12/31/25	Due Within One Year
Accrued Compensated Absences	\$ 49,153	\$ 22,690	\$ 71,843	\$ --
Total	\$ 49,153	\$ 22,690	\$ 71,843	\$ --

TOWN OF GARDEN CITY, COLORADO
GENERAL FUND

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Schedule of Revenue Compared with Estimate

Year Ended December 31, 2025	Actual	Original Budget	Final Budget	Variance
Taxes:				
General property	\$ 79,654	\$ 81,298	\$ 81,298	\$ (1,644)
Sales	2,157,160	1,950,000	1,950,000	207,160
Total Taxes	2,236,814	2,031,298	2,031,298	205,516
Licenses and Permits:				
Building permits	4,890	2,000	2,000	2,890
Liquor licenses	1,454	1,504	1,504	(50)
Business licenses	33,470	34,850	34,850	(1,380)
Total Licenses and Permits	39,814	38,354	38,354	1,460
Intergovernmental:				
Contributions and grants	12,720	43,000	43,000	(30,280)
Total Intergovernmental	12,720	43,000	43,000	(30,280)
Franchise and Other Taxes:				
Cigarette tax	2,145	2,000	2,000	145
Road & vehicle taxes	16,112	15,200	15,200	912
Other taxes	25,377	23,500	23,500	1,877
Mineral and severance taxes	2,157	10,000	10,000	(7,843)
Total Franchise and Other Taxes	45,791	50,700	50,700	(4,909)
Charges for Services:				
Court fees	45,908	37,250	37,250	8,658
Community center rental income	3,950	4,000	4,000	(50)
Total Charges for Services	49,858	41,250	41,250	8,608
Fines and Forfeitures:				
Fines - traffic	95,104	80,750	80,750	14,354
Total Fines and Forfeitures	95,104	80,750	80,750	14,354
Investment Earnings				
Investment income	372,238	260,000	260,000	112,238
Total Investment Earnings	372,238	260,000	260,000	112,238
Miscellaneous:				
Wholesale fees	37,551	20,000	20,000	17,551
Other	22,831	-	-	22,831
Total Miscellaneous	60,382	20,000	20,000	40,382
Total Revenue	\$ 2,912,721	\$ 2,565,352	\$ 2,565,352	\$ 347,369

TOWN OF GARDEN CITY, COLORADO
GENERAL FUND

DRAFT

Schedule of Expenditures Compared with Budget

Year Ended December 31, 2025	Actual	Original Budget	Final Budget	Variance From Final Budget
General Government:				
Current operating:				
Mayor and Board of Trustees	\$ 27,375	32,000	\$ 32,000	\$ 4,625
Administrative salaries	322,672	389,415	389,415	66,743
Municipal judge	7,200	8,605	8,605	1,405
Court clerk	-	-	-	-
Employee benefits	44,615	43,762	43,762	(853)
Utilities	8,543	11,150	11,150	2,607
Office supplies	5,610	10,550	10,550	4,940
Telephone	2,904	3,200	3,200	296
Office expenses	117,197	127,135	127,135	9,938
Publications	2,785	4,000	4,000	1,215
Insurance	54,077	57,126	57,126	3,049
Professional services	78,438	52,000	52,000	(26,438)
Legal fees	46,727	77,500	77,500	30,773
Office equipment	1,895	7,500	7,500	5,605
Repairs and maintenance	27,381	20,500	20,500	(6,881)
Software	9,075	2,250	2,250	(6,825)
Total General Government	756,494	846,693	846,693	90,199
Public Safety:				
Current operating:				
Police Department salaries	633,257	602,000	602,000	(31,257)
Employee benefits	110,998	110,070	110,070	(928)
Utilities	-	-	-	-
Office supplies	13,840	19,352	19,352	5,512
Telephone	-	-	-	-
Operating expenses	54,362	73,154	73,154	18,792
Automotive services	9,743	15,000	15,000	5,257
Insurance	111,311	108,413	108,413	(2,898)
Office expenses	43,536	28,950	28,950	(14,586)
Other	26,899	28,779	28,779	1,880
Professional services	-	-	-	-
Legal fees	-	-	-	-
Publications	611	-	-	(611)
Repairs and maintenance	23,032	39,000	39,000	15,968
Training and education	4,963	7,500	7,500	2,537
Total Public Safety	1,032,552	1,032,218	1,032,218	(334)

Continued on next page.

TOWN OF GARDEN CITY, COLORADO

GENERAL FUND

DRAFT

Schedule of Expenditures Compared with Budget - Continued

Year Ended December 31, 2025	Actual	Original Budget	Final Budget	Variance From Final Budget
Culture, Parks and Recreation:				
Current operating:				
Maintenance labor	15,774	35,000	35,000	19,226
Operating supplies	2,668	8,300	8,300	5,632
Utilities	-	3,000	3,000	3,000
Repairs and maintenance	3,500	17,455	17,455	13,955
Employee benefits	1,072	3,500	3,500	2,428
Insurance	3,072	2,003	2,003	(1,069)
Office expenses	1,717	2,678	2,678	961
Total Culture, Parks and Recreation	27,803	71,936	71,936	44,133
Public Works:				
Current operating:				
Custodial salary	80,213	84,736	84,736	4,523
Employee benefits	3,378	12,974	12,974	9,596
Repairs and maintenance	46,565	65,200	65,200	18,635
Insurance	8,844	4,558	4,558	(4,286)
Professional fees	17,558	12,000	12,000	(5,558)
Office expenses	6,252	6,495	6,495	243
Operating expenses	36,731	61,440	61,440	24,709
Utilities	21,318	20,000	20,000	(1,318)
Total Public Works	220,859	267,403	267,403	46,544
Miscellaneous:				
Community programs	93,658	182,200	182,200	88,542
Operating supplies	6,261	4,000	4,000	(2,261)
Capital outlay	-	4,500	4,500	4,500
Other	822	4,739	4,739	3,917
Total Miscellaneous	100,741	195,439	195,439	94,698
Total Expenditures	\$ 2,138,449	\$ 2,413,689	\$ 2,413,689	\$ 275,240

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TOWN OF GARDEN CITY, COLORADO

GENERAL FUND

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Schedule of Other Financing Sources (Uses) Compared to Budget

<u>Year Ended December 31, 2025</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance</u>
Other Financing Sources and Uses:				
Transfer to Capital Improvement Fund	\$ (866,000)	\$ (2,400,000)	\$ (2,400,000)	\$ 1,534,000
Transfer from Conservation Trust Fund	-	3,000	3,000	(3,000)
Total Other Financing Sources and Uses	\$ (866,000)	\$ (2,397,000)	\$ (2,397,000)	\$ 1,531,000

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET PENSION ASSET - STATEWIDE RETIREMENT PLAN**

Year Ended December 31	Cumulative Proportion of Net Pension Asset	Cumulative Proportionate Share (Liability)	Covered Payroll	% of Covered Payroll	Plan Net Position as a % of Total Pension Asset
2025	0.04%	\$ -	\$ 554,070	0.0%	100%
2024	0.03%	-	381,230	0.0%	100%
2023	0.03%	(26,629)	390,875	-6.8%	98%
2022	0.03%	171,251	342,788	50.0%	107%
2021	0.03%	60,788	272,663	22.3%	102%
2020	0.03%	15,836	204,753	7.7%	95%

Until a full 10-year trend is compiled, the Town will present information for those years for which information is available.

TOWN OF GARDEN CITY, COLORADO

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**SCHEDULE OF EMPLOYER CONTRIBUTIONS -
STATEWIDE RETIREMENT PLAN**

Year Ended December 31	Statutorily Required Contributions	Contributions Made	Covered Payroll	% of Covered Payroll
2025	\$ 53,313	\$ 53,313	\$ 508,503	10.5%
2024	38,123	38,123	381,230	10.0%
2023	31,270	31,270	390,875	9.5%
2022	27,423	27,423	342,788	9.0%
2021	21,813	21,813	272,663	8.0%
2020	19,003	19,003	204,753	8.0%

Until a full 10-year trend is compiled, the Town will present information for those years for which information is available.

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**TOWN OF GARDEN CITY, COLORADO
CAPITAL PROJECTS FUND
CAPITAL IMPROVEMENT FUND**

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2025	Actual	Original Budget	Final Budget	Variance
Sales taxes	\$ 719,054	\$ 650,000	\$ 650,000	\$ 69,054
Contributions and grants	6,299	161,247	161,247	(154,948)
Total Revenue	\$ 725,353	\$ 811,247	\$ 811,247	\$ (85,894)

Schedule of Expenditures Compared with Budget

Year Ended December 31, 2025	Actual	Original Budget	Final Budget	Variance from Final Budget
Expenditures:				
Capital outlay	\$ 1,626,136	\$ 3,185,347	\$ 3,185,347	\$ 1,559,211
Noncapital equipment	25,488	-	-	-
Total Expenditures	\$ 1,651,624	\$ 3,185,347	\$ 3,185,347	\$ 1,559,211
Other Financing Sources and Uses:				
Transfer from General Fund	\$ 866,000	\$ 2,400,000	\$ 2,400,000	\$ 1,534,000
Total Other Financing Sources and Uses	\$ 866,000	\$ 2,400,000	\$ 2,400,000	\$ 1,534,000

TOWN OF GARDEN CITY, COLORADO
SPECIAL REVENUE FUND
CONSERVATION TRUST FUND

DRAFT

Schedule of Revenue Compared with Estimate

Year Ended December 31, 2025	Actual	Original Budget	Final Budget	Variance
Intergovernmental	\$ 3,055	\$ 3,000	\$ 3,000	\$ 55
Total Revenue	\$ 3,055	\$ 3,000	\$ 3,000	\$ 55

Schedule of Expenditures and Transfers Compared with Budget

Year Ended December 31, 2025	Actual	Original Budget	Final Budget	Variance from Final Budget
Parks:				
Current operating:				
Culture and Recreation	\$ 3,000	\$ -	\$ -	\$ (3,000)
Transfers to General Fund	-	3,000	3,000	3,000
Total Expenditures and Transfers	\$ 3,000	\$ 3,000	\$ 3,000	\$ -

LOCAL HIGHWAY FINANCE REPORT

DRAFT

STATE:

COLORADO

REPORT YEAR ENDING DATE(mm/yyyy):

12/2025

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Amount used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from Local Sources:	
1. Local Highway-user Taxes	
a. Motor Fuel (from Item I.A.1)	
b. Motor Vehicle (from Item I.B.1)	
c. Total (a + b)	
2. General Fund Appropriations	\$ 194,748
3. Other Local Imposts (from page 1, Item II.A3.c)	\$ 4,446
4. Miscellaneous Local Receipts (from page 1, Item II.A4.c)	\$ -
5. Transfers from Toll Facilities	\$ -
6. Proceeds of Sale of Bonds and Notes:	
a. Bonds - Original Issues	0
b. Bonds - Refunding Issues	0
c. Notes	0
d. Total (a + b + c)	0
7. Total (1 through 6)	\$ 199,194
B. Private Contributions	\$ -
C. Receipts from State government (from page 1, Item II.C.4)	\$ 10,050
D. Receipts from Federal government (from page 1, Item II.D.3)	\$ -
E. Total receipts (A.7 + B + C + D)	\$ 209,244

III. EXPENDITURES FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway expenditures:	
1. Capital Outlay (from page 1, Item III.A1.d)	\$ -
2. Maintenance:	\$ 45,192
3. Road and Street Services:	
a. Snow and Ice Removal	\$ 460
b. Other & Traffic Control Operations	\$ 7,696
c. Total (a + b)	\$ 8,156
4. General Administration & Miscellaneous	
5. Highway Law Enforcement and Safety	\$ 155,896
6. Total (1 through 5)	\$ 209,244
B. Debt Service on Local Obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a + b)	\$ -
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a + b)	\$ -
3. Total (1c + 2c)	\$ -
C. Payments to State for Highways	
D. Payments to Toll Facilities	
E. Total Expenditures (A6 + B3 + C + D)	\$ 209,244

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

ITEM	OPENING DEBT	AMOUNT ISSUED	REDEMPTIONS	CLOSING DEBT
A. Bonds (Total)		\$ -	\$ -	\$ -
1. Bonds (Refunding Portion)		\$ -		
B. Notes (Total)		\$ -	\$ -	\$ -

LOCAL HIGHWAY FINANCE REPORT **DRAFT**

STATE:
COLORADO

THIS INFORMATION FROM THE RECORDS OF:
TOWN OF GARDEN CITY, COLORADO

PREPARED BY:
DAVID GREEN

REPORT YEAR ENDING
12/2025

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Total (1 - (2 through 4))				

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other Local Imposts:		A.4. Miscellaneous Local Receipts:	
a. Property Taxes and Assessments	\$ -	a. Interest on investments	\$ -
b. Non-property Taxes and Assessments Imposts	\$ 4,446	b. Other Misc. Local Receipts	
c. Total (a + b)	\$ 4,446	c. Total (a + b)	\$ -
ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user Taxes (from Item I.C.5.)	\$ 10,050	1. FHWA (from Item I.D.5.)	
2. State General Funds		2. Other Federal Agencies:	
3. Other State funds:			
a. State Bond Proceeds			
b. Non-State Bond Proceeds			
c. Total (a + b)	\$ -		
4. Total (1 + 2 + 3c)	\$ 10,050	3. Total (1 + 2)	\$ -

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT
A.1. Capital outlay:	
a. Right-Of-Way Costs	
b. Engineering Costs	
c. Construction Costs	
d. Total Capital Outlay (a+ b + c)	\$ -

Instruction Sheet for Permit Application and Report of Changes

For All Sections, Complete Questions on Page 2

Section A

To Register or Change Managers, check the appropriate box in section A and complete question 10 on page 6. Proceed to the Oath of Applicant for signature. Submit to State Licensing Authority for approval.

Section B

For a Duplicate license, be sure to include the liquor license number in section B on page 1 and proceed to page 8 for Oath of Applicant signature.

Section C

Check the appropriate box in section C and proceed below.

For a Retail Warehouse Storage Permit, go to page 4 complete questions in the section (be sure to check the appropriate box). Submit the necessary information and proceed to page 8 for Oath of Applicant signature. Submit to the State Licensing Authority for approval.

For a Wholesale Branch House Permit, go to page 4 and complete questions in the section (be sure to check the appropriate box). Submit the necessary information and proceed to page 8 for Oath of Applicant signature. Submit to the State Licensing Authority for approval.

To Change Trade Name or Corporation Name, go to page 4 and complete questions in the section (be sure to check the appropriate box). Submit the necessary information and proceed to page 8 for Oath of Applicant signature. Retail Liquor License submit to the Local Liquor Licensing Authority (City or County). Manufacturer, Wholesaler and Importer's Liquor Licenses submit to the State Liquor Licensing Authority.

To modify Premises, or add Sidewalk Service Area, go to page 7 and complete all questions. Submit the necessary information and proceed to page 8 for Oath of Applicant signature. Retail Liquor License submit to the Local Liquor Licensing Authority (City or County). Manufacturer, Wholesaler and Importer's Liquor Licenses submit to the State Liquor Licensing Authority.

For Optional Premises go to page 7 and complete all questions. Submit the necessary information and proceed to page 8 for Oath of Applicant signature. Retail Liquor License submit to the Local Liquor Licensing Authority (City or County).

To Change Location, go to page 5 and complete questions in the section. Submit the necessary information and proceed to page 8 for Oath of Applicant signature. Retail Liquor License submit permit application or report of change to the Local Liquor Licensing Authority (City or County). Manufacturer, Wholesaler and Importer's Liquor Licenses submit to the State Liquor Licensing Authority.

Noncontiguous or Primary Manufacturing Location Change, go to page 6, and complete questions in the section. Use this section to make a current Noncontiguous Manufacturing Location into a Primary Manufacturing Location, or a Primary Manufacturing Location into a Noncontiguous Manufacturing Location. To be eligible for a Noncontiguous or Primary Manufacturing Location Change, you must be a Colorado state licensed manufacturer pursuant to section 44-3-402 or 44-3-403, C.R.S.

Campus Liquor Complex Designation, go to page 8 and complete questions in the section. Submit the necessary information and proceed to page 8 for Oath of Applicant signature.

To add another Related Facility to an existing Resort or Campus Liquor Complex, go to page 8 and complete questions in the section.

Permit Application and Report of Changes

All Answers Must Be Printed in Black Ink or Typewritten

Applicant is a Corporation Individual Partnership Limited Liability Company

License Number

13-80637-0000

Name of Licensee

A F RAYS BARCADE LLC

Trade Name of Establishment (DBA)

EMPIRE STATE PIZZA

Address of Premises (specify exact location of premises)

2700 8TH AVE

City County State ZIP Code

GARDEN CITY WELD CO. 80631

Business Email Address

gschwartz83@gmail.com

Business Phone Number

970.353.1706

Select the Appropriate Section Below and Reference the Instructions on Page 1.

Section A – Manager

- Manager's Registration (Hotel & Restaurant)..... \$30.00
- Manager's Registration (Tavern)..... \$30.00
- Manager's Registration (Lodging Facility)..... \$30.00
- Manager's Registration (Entertainment Facility)..... \$30.00
- Change of Manager (Other Licenses pursuant to section 44-3-301(8), C.R.S.)..... No Fee

Please note that Manager's Registration for Hotel & Restaurant, Lodging Facility, Entertainment Facility, and Tavern licenses requires a local fee with submission to the local licensing authority as well. Please reach out to local licensing authorities directly regarding local processing and fees.

Section B – Duplicate License

- Duplicate License \$50.00

Section C

- Retail Warehouse Storage Permit (each)..... \$100.00
- Wholesale Branch House Permit (each)..... \$100.00
- Change Corporation or Trade Name Permit (each)..... \$50.00
- Change Location Permit (each)..... \$150.00
- Noncontiguous or Primary Manufacturing Location Change..... \$150.00

- Change, Alter or Modify Premises.....\$150.00 x Total Fee:
- Addition of Optional Premises to Existing Hotel/Restaurant.....\$100.00 x Total Fee:
- Addition of Related Facility to an Existing Resort or Campus Liquor Complex.....\$160.00 x Total Fee:
- Campus Liquor Complex Designation..... No Fee
- Sidewalk Service Area..... \$75.00

Do Not Write in This Space – For Department of Revenue Use Only

Date License Issued	License Account Number	Period
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

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

Total Amount Due..... \$.00

Storage Permit

Retail Warehouse Storage Permit or a Wholesalers Branch House Permit

Retail Warehouse Permit for:

On-Premises Licensee (Taverns, Restaurants etc.)

Off-Premises Licensee (Liquor stores)

Wholesalers Branch House Permit

Address of **Storage** Premises

City County ZIP Code

Attach a deed/lease or rental agreement for the storage premises.

Attach a detailed diagram of the storage premises.

Change Trade Name or Corporate Name

Change of Trade Name/DBA only

Corporate Name Change (Attach the following supporting documents)

1. Certificate of Amendment filed with the Secretary of State, or
2. Statement of Change filed with the Secretary of State, and
3. Minutes of Corporate meeting, Limited Liability Members meeting, Partnership agreement.

Old Trade Name

New Trade Name

Old Corporate Name

New Corporate Name

Change of Location

Note to Retail Licensees: An application to change location has a local application fee of \$750 payable to your local licensing authority. You may only change location within the same jurisdiction as the original license that was issued. Pursuant to 44-3-311(1) C.R.S. Your application must be on file with the local authority thirty (30) days before a public hearing can be held.

Date filed with Local Authority

Date of Hearing

Address of current premises.

Address

City

County

ZIP Code

Address of proposed New Premises

(Attach copy of the deed or lease that establishes possession of the premises by the licensee)

Address

City

County

ZIP Code

New mailing address if applicable.

Address

City

County

State

ZIP Code

Attach detailed diagram of the premises showing where the alcohol beverages will be stored, served, possessed or consumed. Include kitchen area(s) for hotel and restaurants.

Noncontiguous or Primary Manufacturing Location Change

Select the option that applies to your situation:

- Make a current Primary Manufacturing Location (Location 1) into a Noncontiguous Location (Location 2); **or**
- Make a current Noncontiguous Manufacturing Location (Location 1) into a Primary Manufacturing Location (Location 2).

Address of Location 1:

Address

City County ZIP Code

Address of Location 2:

Address

City County ZIP Code

Change of Manager

Change of Manager or to **Register the Manager** of a Tavern, Hotel and Restaurant, Lodging Facility and Entertainment Facility liquor license or licenses pursuant to section 44-3-301(8), C.R.S.

Change of Manager

Former Manager's Name

New Manager's Name

Date of Employment

Has manager ever managed a liquor licensed establishment?..... Yes No

Does manager have a financial interest in any other liquor licensed establishment?..... Yes No

If yes, give name and location of establishment

Modify Premises or Addition of Optional Premises, Related Facility, or Sidewalk Service Area

Note: Licensees may not modify or add to their licensed premises until approved by state and local authorities.

(a) Describe change proposed

(b) If the modification is temporary, when will the proposed change:

Start (month/day/year)

End (month/day/year)

Note: The total state fee for temporary modification is \$300.00

(c) Will the proposed change result in the licensed premises now being located within 500 feet of any public or private school that meets compulsory education requirements of Colorado law, or the principal campus of any college, university or seminary?..... Yes No

(If yes, explain in detail and describe any exemptions that apply)

(d) Is the proposed change in compliance with local building and zoning laws?..... Yes No

(e) If this modification is for an additional Hotel and Restaurant Optional Premises has the local authority authorized by resolution or ordinance the issuance of optional premises?..... Yes No

(f) Attach a diagram of the current licensed premises and a diagram of the proposed changes for the licensed premises.

(g) Attach any existing lease that is revised due to the modification.

(h) For the addition of a Sidewalk Service Area per Regulation 47-302(A)(4), 1 C.C.R. 203-2, include documentation received from the local governing body authorizing use of the sidewalk. Documentation may include but is not limited to a statement of use, permit, easement, or other legal permissions.

Campus Liquor Complex Designation

An institution of higher education or a person who contracts with the institution to provide food services
I wish to designate my existing:

Liquor License Type

Liquor License Number

to a Campus Liquor Complex..... Yes No

Additional Related Facility

To add a Related Facility to an existing Resort or Campus Liquor Complex, include the name of the
Related Facility and include the address and an outlined drawing of the Related Facility Premises.

Address of Related Facility

Address

City

State

ZIP Code

Outlined diagram provided..... Yes No

Oath of Applicant

I declare under penalty of perjury in the second degree that I have read the foregoing application and all
attachments thereto, and that all information therein is true, correct, and complete to the best of my knowledge.

Print Name

Title

Electronic signature is not accepted, physical signature is required.

Date (MM/DD/YY)

Report and Approval of Local Licensing Authority (City / County)

The foregoing application has been examined and the premises, business conducted and character of
the applicant is satisfactory, and we do report that such permit, if granted, will comply with the applicable
provisions of Title 44, Articles 4 and 3, C.R.S., as amended. Therefore, This Application is Approved.

Local Licensing Authority (City or County)

Date filed with Local Authority

Signature

Title

Date (MM/DD/YY)

Report of State Licensing Authority

The foregoing has been examined and complies with the filing requirements of Title 44, Article 3,
C.R.S., as amended.

Electronic signature is not accepted, physical signature is required. Title

Date (MM/DD/YY)

Instructions

Corporation, Limited Liability Company or Partnership Report of Changes

Note: Enclose a check Payable to the Authority where this application will be filed. For State only licensees \$100.00 for each new person listed in either section on the application. Masterfile applicants must include a fee of \$250.00 for each person listed payable to the Colorado Department of Revenue. (Application filed directly to the state)

Note: Check the appropriate box at the top to indicate whether you are Limited Liability Company (LLC), Partnership or Corporation.

Attach the following supporting documents to the Report of Changes Application:

- Certificate of Incorporation (or) Date stamped Articles or, Partnership Agreement (Limited and General Partnerships)
- Certificate of Good Standing dated within the last two years
- Certificate of Authority (only if a foreign corporation)
- Copies of minutes of meetings by the Corporation, Limited Liability Company or Partnership supporting the changes reflected on the front of this application. This includes letters of resignation, or appointment of any officers, or directors of a Corporation, or any managing member or members of a Limited Liability Company, or any general or limited partner in a Partnership (including husband and wife partnerships).
- NOTE: If the Licensee as listed on Line 1 has a sole stockholder that is a Corporation, or LLC, or Partnership, attach a letter designating one officer, or managing member or the general partner to be the "principal person" for the applicant. This person MUST ALSO fill out a DR8404-I (Individual History Record) and submit fingerprints by making an appointment with an approved State Vendor through the Vendor's website:

The vendors are as follows:

IdentoGO

Appointment Scheduling Website: <https://uenroll.identogo.com/workflows/25YQHT>

Phone: 844-539-5539 (toll-free)

IdentoGO FAQs: <https://cbi.colorado.gov/sections/biometric-identification-and-records-unit/biometric-identification-and-records-unit-faqs>

State Liquor Code for IdentoGO: 25YQHT

Colorado Fingerprinting

Appointment Scheduling Website: <http://www.coloradofingerprinting.com/cabs/>

Phone: 720-292-2722

833-224-2227 (toll-free)

State Liquor Code for Colorado Fingerprinting: C030LIQI

Instructions

Continued

This application and all supporting documents must **first be filed with, and approved by, the local licensing authority (city, town, county)**. Applications will not be accepted unless all applicable questions are fully answered, all supporting documents correspond exactly with the name of the applicant.

1. List the name of the Corporation or Limited Liability Company or Partnership.
2. List the State Sales Tax Number.
3. List the Applicant's State Liquor License Number.
4. List the Trade name of the business.
5. List the area code and telephone number of the business.
6. List the complete address, City, State and Zip Code, of the licensed premises.
7. List your mailing address if different than number 6 above.
8. List all officers, directors of a corporation, or all managing members of the LLC, or General Partners of Limited or General Partnerships. List the person's Position, Home Address, Date of Birth and the name of the person being replaced (if applicable).
9. List all 10% (or more) stockholders or members or Partners, and indicate ownership percentage, Home Address, Date of Birth, and the name of the person they purchased ownership interest from (if applicable).
10. List the name and address for service of the Registered Agent.
11. A person authorized to sign on behalf of the Applicant must sign the application, list their title, and the date the application was signed.
12. **To be filled out by the local licensing authority only. List the name of the authority and indicate if the authority is a county, town/city. Then sign the application, list your title and attest the city/county officials signature and date the application.**

Report of Changes Corporation, Limited Liability Company and Partnership Liquor and Fermented Malt Beverage Licenses

LLC/Partnership Corporation

See Instructions and Fee Schedule on Page 1 and 2

Corporate/LLC Partnership Name	State Tax Account Number	State Liquor License Number
AF RAYS BARCADE LLC		13-80637-0000
Trade Name	Telephone Number	
EMPIRE STATE PIZZA		
Address of Licensed Premises		
2700 8 TH AVE		
City	State	ZIP Code
GARDEN CITY	CO	80631
Mailing Address if different than above		
City	State	ZIP Code

List all officers, directors (corporation) or Managing Members (LLC) or General Partner(s). Each officer, Director, Managing Member or Partner **Must Fill Out** a DR 8404-I (Individual History Record).

Position Held	Name	Date of Birth (MM/DD/YY)
OWNER	MICHAEL SCHWARTZ	[REDACTED]
Home Address		Replaces
[REDACTED]		100%
Position Held	Name	Date of Birth (MM/DD/YY)
Home Address		Replaces
Position Held	Name	Date of Birth (MM/DD/YY)
Home Address		Replaces
Position Held	Name	Date of Birth (MM/DD/YY)
Home Address		Replaces

List all 10% (or more) Stockholders or 10% (or more) Members or 10% (or more) Limited Partners. Each person listed **Must Fill Out a DR 8404-I (Individual History Record)**

Stockholders/Members/Partners owning 10% (or more) of business	% Owned	Date of Birth (MM/DD/YY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Home Address		Replaces
<input type="text"/>		<input type="text"/>
Stockholders/Members/Partners owning 10% (or more) of business	% Owned	Date of Birth (MM/DD/YY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Home Address		Replaces
<input type="text"/>		<input type="text"/>
Stockholders/Members/Partners owning 10% (or more) of business	% Owned	Date of Birth (MM/DD/YY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Home Address		Replaces
<input type="text"/>		<input type="text"/>
Stockholders/Members/Partners owning 10% (or more) of business	% Owned	Date of Birth (MM/DD/YY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Home Address		Replaces
<input type="text"/>		<input type="text"/>
Stockholders/Members/Partners owning 10% (or more) of business	% Owned	Date of Birth (MM/DD/YY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
Home Address		Replaces
<input type="text"/>		<input type="text"/>
Registered Agent		
<input type="text"/>		
Address For Service		
<input type="text"/>		

Oath of Application

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

Authorized Signature

Michael S. Smith

Title

MANAGING MEMBER

Date (MM/DD/YY)

06/09/2026

Report of Local Licensing Authority

The foregoing changes have been received and examined by the Local Licensing Authority.

Local Licensing Authority For

County Town/City

Authorized Signature

Title

Date (MM/DD/YY)

Attest

Date (MM/DD/YY)

Do Not Write In This Space – For Department of Revenue Use Only

Liability Information

License Account Number

Applicant ID

Check Number

Total



Colorado Secretary of State
 Date and Time: 12/16/2008 04:31 PM
 ID Number: 20081651731

Document must be filed electronically.
 Paper documents will not be accepted.

Document processing fee
 Fees & forms/cover sheets
 are subject to change.

\$50.00

Document number: 20081651731
 Amount Paid: \$50.00

To access other information or print
 copies of filed documents,
 visit www.sos.state.co.us and
 select Business Center.

ABOVE SPACE FOR OFFICE USE ONLY

Articles of Organization

filed pursuant to § 7-80-203 and § 7-80-204 of the Colorado Revised Statutes (C.R.S.)

1. The domestic entity name of the limited liability company is

A.F. Ray's Barcade LLC

(The name of a limited liability company must contain the term or abbreviation "limited liability company", "ltd. liability company", "limited liability co.", "ltd. liability co.", "limited", "LLC", "llc", or "ltd." See §7-80-601, C.R.S.)

(Caution: The use of certain terms or abbreviations are restricted by law. Read instructions for more information.)

2. The principal office address of the limited liability company's initial principal office is

Street address

2700 8th Avenue

(Street number and name)

Garden City

(City)

CO

(State)

80631

(ZIP/Postal Code)

United States

(Country)

(Province - if applicable)

Mailing address

(leave blank if same as street address)

(Street number and name or Post Office Box information)

(City)

(State)

(ZIP/Postal Code)

(Province - if applicable)

(Country)

3. The registered agent name and registered agent address of the limited liability company's initial registered agent are

Name

(if an individual)

Schwartz

(Last)

Michael

(First)

(Middle)

(Suffix)

OR

(if an entity)

(Caution: Do not provide both an individual and an entity name.)

Street address

2700 8th Avenue

(Street number and name)

Garden City

(City)

CO

(State)

80631

(ZIP Code)

Mailing address
(leave blank if same as street address)

(Street number and name or Post Office Box information)

CO
(State) *(ZIP Code)*

(The following statement is adopted by marking the box.)

- The person appointed as registered agent has consented to being so appointed.

4. The true name and mailing address of the person forming the limited liability company are

Name
(if an individual) **Schwartz** **Michael**
(Last) *(First)* *(Middle)* *(Suffix)*

OR

(if an entity)
(Caution: Do not provide both an individual and an entity name.)

Mailing address **2700 8th Avenue**
(Street number and name or Post Office Box information)

Garden City **CO** **80631**
(City) *(State)* *(ZIP/Postal Code)*

United States
(Province - (if applicable)) *(Country)*

(If the following statement applies, adopt the statement by marking the box and include an attachment.)

- The limited liability company has one or more additional persons forming the limited liability company and the name and mailing address of each such person are stated in an attachment.

5. The management of the limited liability company is vested in

(Mark the applicable box.)

- one or more managers.

OR

- the members.

6. *(The following statement is adopted by marking the box.)*

- There is at least one member of the limited liability company.

7. *(If the following statement applies, adopt the statement by marking the box and include an attachment.)*

- This document contains additional information as provided by law.

8. **(Caution: Leave blank if the document does not have a delayed effective date. Stating a delayed effective date has significant legal consequences. Read instructions before entering a date.)**

(If the following statement applies, adopt the statement by entering a date and, if applicable, time using the required format.)

The delayed effective date and, if applicable, time of this document is/are _____
(mm/dd/yyyy hour:minute am/pm)

Notice:

Causing this document to be delivered to the Secretary of State for filing shall constitute the affirmation or acknowledgment of each individual causing such delivery, under penalties of perjury, that the document is the individual's act and deed, or that the individual in good faith believes the document is the act and deed of the person on whose behalf the individual is causing the document to be delivered for filing, taken in conformity with the requirements of part 3 of article 90 of title 7, C.R.S., the constituent documents, and the organic statutes, and that the individual in good faith believes the facts stated in the document are true and the document complies with the requirements of that Part, the constituent documents, and the organic statutes.

This perjury notice applies to each individual who causes this document to be delivered to the Secretary of State, whether or not such individual is named in the document as one who has caused it to be delivered.

9. The true name and mailing address of the individual causing the document to be delivered for filing are

Wilson Zachary G.
[REDACTED] (Initials) (Suffix)
(Street number and name or Post Office Box information)
Fort Collins CO 80521
(City) (State) (ZIP/Postal Code)
United States
(Province - if applicable) (Country)

(If the following statement applies, adopt the statement by marking the box and include an attachment.)

- This document contains the true name and mailing address of one or more additional individuals causing the document to be delivered for filing.

Disclaimer:

This form/cover sheet, and any related instructions, are not intended to provide legal, business or tax advice, and are furnished without representation or warranty. While this form/cover sheet is believed to satisfy minimum legal requirements as of its revision date, compliance with applicable law, as the same may be amended from time to time, remains the responsibility of the user of this form/cover sheet. Questions should be addressed to the user's legal, business or tax advisor(s).

OFFICE OF THE SECRETARY OF STATE
OF THE STATE OF COLORADO

CERTIFICATE OF FACT OF GOOD STANDING

I, Jena Griswold, as the Secretary of State of the State of Colorado, hereby certify that, according to the records of this office,

A.F. Ray's Barcade LLC

is a

Limited Liability Company

formed or registered on 12/16/2008 under the law of Colorado, has complied with all applicable requirements of this office, and is in good standing with this office. This entity has been assigned entity identification number 20081651731 .

This certificate reflects facts established or disclosed by documents delivered to this office on paper through 06/09/2026 that have been posted, and by documents delivered to this office electronically through 06/11/2026 @ 09:59:04 .

I have affixed hereto the Great Seal of the State of Colorado and duly generated, executed, and issued this official certificate at Denver, Colorado on 06/11/2026 @ 09:59:04 in accordance with applicable law. This certificate is assigned Confirmation Number 18666380 .



Jena Griswold

Secretary of State of the State of Colorado

*****End of Certificate*****

Notice: A certificate issued electronically from the Colorado Secretary of State's website is fully and immediately valid and effective. However, as an option, the issuance and validity of a certificate obtained electronically may be established by visiting the Validate a Certificate page of the Secretary of State's website, <http://www.coloradoos.gov/biz/CertificateSearchCriteria.do> entering the certificate's confirmation number displayed on the certificate, and following the instructions displayed. Confirming the issuance of a certificate is merely optional and is not necessary to the valid and effective issuance of a certificate. For more information, visit our website, <http://www.coloradoos.gov> click "Businesses, trademarks, trade names" and select "Frequently Asked Questions."

Meeting Minutes

Date: April 8, 2026

Time: 2:00 PM

Location: Chase Bank, 47th Avenue, Greeley, Colorado

Attendees

- Michael Schwartz
- Kenneth Craft
- Abigail Bohanon (Chase Bank Banker and Notary Public)

Purpose of Meeting

The purpose of the meeting was to execute the documents necessary for Kenneth Craft to transfer and assign all of his ownership interest in AF Rays Barcade LLC to Michael Schwartz.

Discussion

- The parties met at Chase Bank to sign the transfer documents.
- Abigail Bohanon witnessed the execution of the documents and notarized the signed paperwork.
- No money was exchanged as part of the transaction.
- As part of the agreement, Kenneth Craft was released from future liabilities associated with AF Rays Barcade LLC.
- Prior negotiations regarding the transfer had already been completed before this meeting. Therefore, there was minimal discussion regarding the terms of the transfer.
- Kenneth Craft asked if he could retain possession of his laptop computer. Michael Schwartz agreed.
- Michael Schwartz requested that Kenneth Craft remove himself from the business bank account. Kenneth Craft agreed and completed this action.
- Michael Schwartz requested that Kenneth Craft surrender all keys to the business premises. Kenneth Craft complied and turned over the keys.

Conclusion

The ownership transfer documents were signed and notarized. Kenneth Craft transferred his interest in AF Rays Barcade LLC to Michael Schwartz, and the agreed-upon transition items were completed.

Meeting Adjourned: Approximately 2:30 PM

OWNERSHIP INTEREST TRANSFER AND RELEASE AGREEMENT

This Ownership Interest Transfer and Release Agreement ("Agreement") is entered into on **April 8, 2026**, by and between:

Michael Schwartz ("Remaining Owner")
and
Kenneth Craft ("Transferring Owner").

The parties agree as follows:

1. Business

This Agreement relates to the ownership interests in **AF Rays Barcade LLC**, a business organized under the laws of the State of Colorado (the "Company").

2. Ownership Interest

Kenneth Craft currently owns **forty percent (40%)** of the ownership interest in the Company.

3. Transfer of Ownership

Effective upon execution of this Agreement, **Kenneth Craft irrevocably transfers, assigns, and conveys his entire forty percent (40%) ownership interest in the Company to Michael Schwartz.**

Following this transfer:

- Michael Schwartz shall own **one hundred percent (100%) of the Company.**
 - Kenneth Craft shall retain **no ownership, voting rights, management authority, or financial interest** in the Company.
-

4. Consideration

In consideration for the transfer of ownership:

Michael Schwartz agrees to **assume responsibility for the ongoing financial obligations of the Company**, including existing debts and liabilities of the business.

Kenneth Craft agrees that the **release from future financial responsibility related to the Company constitutes full and adequate consideration for the transfer of his ownership interest.**

This transfer is made **without any monetary payment**, and both parties agree that **this arrangement is fair and mutually beneficial.**

5. Release of Ownership Claims

Kenneth Craft hereby **irrevocably waives and relinquishes any present or future claim to:**

- Ownership in the Company
- Company assets
- Profits or distributions
- Equity value
- Sale proceeds
- Business goodwill

Kenneth Craft acknowledges that after execution of this Agreement he **shall have no financial interest whatsoever in the Company.**

6. Waiver of Past and Future Distributions

Kenneth Craft acknowledges and agrees that he **has received all distributions, compensation, or financial benefits to which he believes he is entitled** through the date of this Agreement.

Kenneth Craft **waives any claim to past, current, or future distributions, profits, or financial benefits from the Company**, whether known or unknown at the time of signing.

7. Release of Claims Between Parties

Each party agrees to **fully release and discharge the other from any claims, demands, or causes of action** arising from or related to:

- Ownership of the Company
- Financial performance of the Company
- Management or operations of the Company
- Any past business dealings between the parties relating to the Company

This release applies to **all known and unknown claims** up to the date of this Agreement.

8. Non-Disparagement

Both parties agree that they will **not make any statements, public or private, intended to damage the reputation of the other party or the Company.**

This includes statements made to:

- Customers
- Employees
- Vendors
- Business partners
- Members of the public

9. No Further Authority

As of the execution of this Agreement, Kenneth Craft shall have **no authority to represent, bind, or act on behalf of the Company in any capacity.**

10. Return of Company Property and Financial Access

Immediately upon execution of this Agreement, Kenneth Craft agrees to:

- Return to Michael Schwartz **all keys, alarm codes, access devices, and any other Company property in his possession.**
- Surrender **all Company bank cards, credit cards, debit cards, and financial instruments.**
- Remove himself as a signer, authorized user, or administrator from **all Company bank accounts, credit accounts, payment processors, and financial institutions.**
- Per agreement by both parties, Kenneth may retain possession of his **ASUS laptop computer purchased by the company.**

Kenneth Craft agrees to **cooperate fully and promptly with any bank or financial institution** to complete the removal of his name and access from Company financial accounts.

Kenneth Craft further agrees that he **will not access or attempt to access Company accounts after execution of this Agreement.**

11. Transition Cooperation

Kenneth Craft agrees to reasonably cooperate with Michael Schwartz after execution of this Agreement to complete any administrative, banking, licensing, vendor, or regulatory matters necessary to reflect the ownership transfer described herein.

Such cooperation may include signing documents, confirming account changes, assisting with bank authorization updates, and facilitating the transfer or removal of access to financial accounts, payment processors, POS systems, or vendor accounts associated with the Company.

12. No Admission of Wrongdoing

This Agreement is entered into for the purpose of resolving ownership and financial matters between the parties. Execution of this Agreement **does not constitute an admission of wrongdoing, liability, or fault by either party.**

13. Entire Agreement

This Agreement constitutes the **entire agreement between the parties regarding the transfer of ownership interest** and supersedes any prior discussions or agreements.

14. Governing Law

This Agreement shall be governed by the **laws of the State of Colorado.**

15. Voluntary Agreement

Both parties acknowledge that:

- They have read and understood this Agreement.
 - They have had the opportunity to seek independent legal advice.
 - They are entering into this Agreement voluntarily.
-

16. Other Considerations

1. Michael Schwartz agrees to cooperate fully and in good faith with any reasonable efforts to remove Kenneth Craft's name from the SBA EIDL disaster loan, including signing

- documents and providing information as required by the lender or applicable agencies. Such cooperation does not guarantee release, which remains subject to lender approval.
2. The parties agree that Kenneth Craft shall be entitled to report and claim **forty percent (40%) of the Company's earnings or losses for the first quarter of 2026** for tax purposes. The Company shall provide any reasonably necessary documentation to support such reporting.

17. Signatures

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

Michael Schwartz
Remaining Owner
Date: April 8, 2026



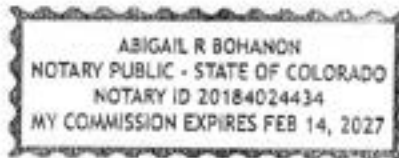
Kenneth Craft
Transferring Owner
Date: April 8, 2026



Notary Public Signature:



Seal:



Abigail R Bohanon, Notary Public

**TOWN OF GARDEN CITY
LAND USE APPLICATION FORM**

PROJECT NAME Wicked Kool Rides	
DATE SUBMITTED	FEES

TYPE OF APPLICATION

Preliminary Plat Final Plat Outline Development Plan Other _____
 Plot Plan Use by Special Review _____
 Change of Zone _____

PROJECT INFORMATION	
Applicant's Name: Wicked Kool Rides	Project Location: 2515 7th Ave.
Address: 2515 7th Ave	Existing Use: Vacant
	Proposed Use: Automobile Dealership, Repair & Service
Phone/Fax: 970-398-4678	Existing Zoning: Business
E-mail: wickedkoolridesllc@gmail.com	Proposed Zoning: Commercial
Relationship to property owner: Lessee	

LEGAL DESCRIPTION OF PROPERTY:

GC 6038-B L4 BLK2 2ND ADD TOGETHER WITH E2 VAC ALLEY ADJ TO

Total Development Area (Acres)(Sq. Ft.): .144		
Total Residential Area (Acres):	Total Non-Residential (Acres):	Total Open Space (Acres):
Open Space (Sq. Ft.):		
Number of Existing Residential Lots:		Number of Proposed Residential Lots:
Number of Existing Commercial Use Lots: 1		Number of Proposed Commercial Lots: 1

PREAPPLICATION CONFERENCE WAS HELD WITH: *Cheryl Campbell* Date: *6/10/2020*

CONTACTS	
Property Owner: 2515 7th Avenue, LLC	Consultant:
Address: 1225 Teakwood Drive	Address:
City/State/Zip: Fort Collins, CO 80525	City/State/Zip:
Phone: 970-214-2493	Phone:
Property Owner:	Consultant:
Address:	Address:
City/State/Zip:	City/State/Zip:
Phone:	Phone:

REFERRAL LIST

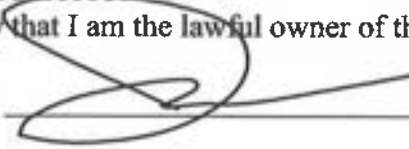
- Weld County School District #6 (all residential apps.)
- Xcel Energy
- Colorado Department of Transportation
- Weld Co. Health Dept (Annexation with septic system)
- City of Greeley Water Provider
- Adjacent Property Owners within 100 feet
- All mineral interest owners and/or lessees on the property
- Other - List _____

- CenturyLink
- Atmos Energy Company
- Weld Co. Dept. of Planning Services
- Post Office (plat address changes)
- Western Hills Fire Protection District
- City of Evans _____
- Soil Conservation District
- Anyone w/ legal interests in the property
- Other - List _____


Packets for the Town Board

CERTIFICATION

I certify that I am the lawful owner of the parcel(s) of land which this application concerns and consent to this action.

Owner:  Jeff Thomas Date: 6/8/26

I certify that the information and exhibits I have submitted are true and correct to the best of my knowledge. In filing this application I am acting with the knowledge and consent of the property owners. I understand that all materials and fees required by the Town of Garden City must be submitted prior to having this application processed.

Applicant:  Kristine Eckhard Date: 6-9-26

STAFF USE ONLY

APPLICATION ACCEPTED:

Date: _____

By: _____

Fee: _____

Fee: _____

Hearing Date: _____

Fee: _____

Fee: _____

Fee: _____

**PROFESSIONAL SERVICE AGREEMENT BETWEEN PETS EMERGENCY HOSPITAL (PEH)
AND AREA TOWNSHIPS AND AGENCIES**

This agreement is made and entered into this 7th day of July, 2026 between the Town of Garden City, Colorado, now referred to as “Agency” and PETS Emergency Hospital, now referred to as “PEH”.

1. Introduction

The terms of this agreement are contained in the terms recited in this document and any attachments, the parties each acknowledge and agree that this Agreement defines performance obligations and services.

The Scope of Services is provided as a guideline to the treatment and billing procedures concerning injured and ill stray animals.

This Agreement will allow PEH to provide the highest quality care, compassion, and treatment for these patients, while alleviating any confusion or conflict regarding payment and/or reimbursement for medical services and care rendered by PEH for these cases.

2. Services and Performance

- Cost is \$650.00 per injured cat or dog if billed to the area Agency.
- The contractual flat fee will be applied to any animal (dog or cat) presented to PEH by area agency for care by the Agency and/or animal control officials (ACO) and upon the Agency’s signed consent for treatment. Veterinary care will begin upon arrival with a full physical exam. Further treatment modalities and medical intervention will be at the discretion of the DVM on duty.
- PEH will provide 24/7 veterinary services (based on availability of staffing and current case load) to injured or ill stray animals (dogs and cats) brought in by the area Agency and/or animal control officials (ACO). PEH will provide care in accordance with the highest professional standards with the goal of providing immediate and humane treatment of ill or injured animals. PEH will direct treatment to stabilize the animal and discharge to the care of the Agency or appropriate designated facility. PEH does not have the capacity to provide boarding or holding for extended periods of time.
- Area Agency, ACO, and/or PEH will make reasonable attempts to identify pet ownership by checking collars for tags, microchip scanning, and checking with NoCo Humane Society for reported lost animals. If an owner is identified while the patient is under the care of PEH, our staff will discuss the patient’s condition and charges incurred thus far with the pet’s owners. At that time of contact and the owner claims the animal, the owner shall become fully liable for any veterinary services provided, including accrued charges and any further charges for the care and stabilization of the pet. If the owner pays 100% of all accrued charges, the contractual flat fee will not be charged to the area Agency. All pet owners will be required to provide documentation of demographics and signature for consent of treatment provided. The ownership will be converted from the agency to the private party and owner will assume full financial responsibility for the services provided and invoiced at regular pricing rates.
- The contractual flat fee will be applied to any animal brought in by the Agency or brought in by a Good Samaritan who has been in contact with the Agency where the animal was found to file a report. The Agency may assume responsibility and approve this case for care and treatment. The

Good Samaritan will then be required to complete the PEH intake form and affirm that they are not the pet's owner and wish to be relieved of any liability (including financial) related to this animal.

- The Agency, by written consent, may accept responsibility for the case along with care and treatment for stray animals brought in by a Good Samaritan that is within their jurisdiction. The Agency will agree to provide a valid case number for these occurrences for identification, tracking, and billing purposes.
- The Agency will be responsible for providing transportation to the NoCo Humane Society or other appropriate facility upon stabilization and discharge for any animal that is identified by the Agency's case number.
- The contractual flat service fee will include all medical, surgical, and hospitalization services deemed necessary and appropriate by the attending veterinarian. Additionally, PEH will provide phone consultations with the appropriate person(s) at the area Agency at no charge. The decision to relieve the patient's suffering versus diagnostic testing, procedural intervention, surgery, etc., will be at the discretion of the PEH emergency veterinarian. For cases in which finding the owner seems more likely (i.e. the animal is microchipped, had ID/rabies tags, etc.), this will obviously factor into the decision to attempt treatment, although treating and/or relieving a patient's pain and suffering will be given priority.
- In cases where the patient's condition, illness, or injury necessitates humane euthanasia, the flat rate fee/contract fee will apply. This will include the examination fee, intervention (i.e. pain relief), attempted stabilization, and subsequent euthanasia. A communal (scatter) cremation will be provided by PEH and is included in the flat rate/contract fee.
- All patients discharged from PEH to NoCo Humane Society or other appropriate facility, will have appropriate discharge instructions, medications, and continued care recommendations to accompany them in transport in order to ensure continuity of care.
- Upon request, PEH will provide additional copies of documentation, medical/clinical record of care and any information pertaining to the care and treatment provided.
- The Agency will be required to call ahead when enroute with an ill or injured animal. This will help to prepare our staff for incoming emergencies.
- For any potential infectious illness, toxin, or exposure to noxious substance, PEH requests the Agency notify hospital staff and enter through the appropriate hospital entrance as directed. It is not appropriate to enter through the main entrance if the animal may pose a potential health hazard and exposure to the general population within common areas of the hospital.

3. Terms

- This is not an exclusive agreement, and the area Agency may seek veterinary care elsewhere at any point and for any reason.
- Either party may terminate this contract, effective upon written notice to the other party, without liability to the other party except for required payment for services rendered.
- This Agreement may not be modified unless both parties agree. Any changes will be addressed by the addition of an addendum and/or exhibit attachment and verified by signatures from both parties.
- The area Agency agrees that PEH staff and owners shall be released from any liability associated with caring for (including humane euthanasia) for any animal that was presented for care within the area Agency's jurisdiction.

4. Billing

- All cases must have a valid case number.
- The Agency will receive a billing statement monthly for review and reconciliation. Each billing cycle will be processed at the beginning of each month with NET-30 terms.
- Billing statements are emailed to an established/designated contact person within the area Agency administrative offices.
- The designated Agency point of contact will forward the invoices and billing statement for review and approval to the appropriate entities within their organization.
- All area Agency accounting contact information (i.e. name, department, email contact, phone contact, billing address, etc.) will remain current in our records and updates as necessary. The Agency will notify PEH of any changes to this information in a timely manner.
- Payments may be remitted by check, cash, and/or major credit cards.

5. Contact

PETS Emergency Hospital
 4144 24th Street Rd. Unit 2
 Greeley, CO 80634
 (970) 339-8700

6. Acknowledgment

PETS Emergency Hospital and the area Agency acknowledge that each has read this Agreement, understand it and agrees to the terms, services, and performance stipulations. By signing below, each party affirms that they are official representatives of each entity and have the authority to enter into this agreement.

Mayor Filbert Archuleta _____
 Title/Area Agency

07/07/2026

 Date

 Title/PETS Emergency Hospital

 Date

 Name of Practice Manager/PETS Emergency Hospital

 Signature of Practice Manager/PETS Emergency

 Date

CGFOA Summer Conference Estimates

<i>Registration fee</i>	\$	350.00	
<i>Lodging (3 nights)**</i>	\$	669.00	based on an average of \$223 for hotels in the area
<i>Mileage**</i>	\$	609.00	based on ~840 miles round trip
<i>Meals**</i>	\$	150.00	based on ~\$50/day
<hr/>			
<i>Total</i>	\$	1,778.00	

***Estimates*



ALLI CONNECT SOFTWARE AS A SERVICE AGREEMENT

This Alli Connect Software as a Service Agreement (“**Agreement**”) is entered into on this _____ day of _____, 2026 (the “**Effective Date**”) between Alli Connect, Inc., with a place of business at 522 West Riverside Avenue #6463, Spokane, WA 99201 (“**Company**”), and the Customer listed above (“**Customer**”). This Agreement includes and incorporates any quote or similar document that is executed by both parties hereto, that references this Agreement and that is appended hereto (the “**Quote**”). There shall be no force or effect to any different terms of any related purchase order or similar document even if signed by the parties after the date hereof.

1. SAAS SERVICES AND SUPPORT

1.1 Subject to the terms of this Agreement, Company will use commercially reasonable efforts to provide Customer the Services (as defined below). As part of the registration process, Customer will identify an administrative user name and password for Customer’s Company account. Company reserves the right to refuse registration of, or cancel passwords it deems inappropriate. As used herein the term “**Services**” means the cloud-based software as a service platform provided at <https://www.alliconnect.com>, as such software may be updated from time-to-time by Company as part of its ongoing mission to improve its services.

1.2 Subject to the terms hereof, Company will provide Customer with reasonable technical support consistent with the Company’s standard practices.

1.3 Any client-specific customizations requested by Customer shall be governed by a separate addendum (“**Customization Addendum**”), which shall include a Statement of Work (“**SOW**”) and an accompanying rate sheet for time and materials. Customer will initiate such requests through a written change order process, and all intellectual property developed under such customizations shall be owned exclusively by Company.

2. RESTRICTIONS AND RESPONSIBILITIES

2.1 Customer will not, directly or indirectly: reverse engineer, decompile, disassemble or otherwise attempt to discover the source code, object code or underlying structure, ideas, know-how or algorithms relevant to the Services or any software, documentation or data related to the Services (“**Software**”); modify, translate, or create derivative works based on the Services or any Software (except to the extent expressly permitted by Company or authorized within the Services); use the Services or any Software for timesharing or service bureau purposes or otherwise for the benefit of a third; or remove any proprietary notices or labels.

2.2 Further, Customer may not remove or export from the United States or allow the export or re-export of the Services, Software or anything related thereto, or any direct product thereof in violation of any restrictions, laws or regulations of the United States Department of Commerce, the United States Department of

Treasury Office of Foreign Assets Control, or any other United States or foreign agency or authority.

2.3 Customer represents, covenants, and warrants that Customer will use the Services only in compliance with Company’s Service descriptions and user instructions that describe the operation and functionality of the Services, as amended from time-to-time (the “**Documentation**”) and all applicable laws and regulations. Customer will (a) be responsible for its and its users’ compliance with this Agreement, the Documentation, and all applicable laws and government regulations, (b) be responsible for the accuracy, quality and legality of Customer Data, the means by which Customer acquired Customer Data, Customer’s use of Customer Data with the Services, and the interoperation of any non-Company applications with which Customer uses Services, (c) use commercially reasonable efforts to prevent unauthorized access to or use of the Services, and notify Company promptly of any such unauthorized access or use, and (d) comply with terms of service of any non-Company applications with which Customer uses Services. Any use of the Services in breach of the foregoing by Customer or its users that in Company’s judgment threatens the security, integrity or availability of the Services, may result in Company’s immediate suspension of the Services, however Company will use commercially reasonable efforts under the circumstances to provide Customer with notice and an opportunity to remedy such violation or threat prior to any such suspension. To aid in the implementation of a new customer, Customer shall submit a roster of eligible members that Customer wishes for Company to provide Services to. Customer hereby agrees to indemnify and hold harmless Company against any damages, losses, liabilities, settlements and expenses (including without limitation costs and attorneys’ fees) in connection with any claim or action that arises from an alleged violation of the foregoing or otherwise from Customer’s use of Services. Although Company has no obligation to monitor Customer’s use of the Services, Company may do so and may prohibit any use of the Services it believes may be (or alleged to be) in violation of the foregoing.

2.4 Customer shall be responsible for obtaining and maintaining any equipment and ancillary services needed to connect to, access or otherwise use the Services, including, without limitation, modems, hardware, servers, software, operating systems, networking, web servers and the like (collectively, “**Equipment**”). Customer shall also be responsible for maintaining the security of the Equipment, Customer account, passwords (including but not limited to administrative and user passwords) and files, and for all



uses of Customer account or the Equipment with or without Customer's knowledge or consent.

2.5 The Services include the use of the mental health check, a digital tool designed to provide a multidimensional evidence based outcomes measurement of psychological wellness for individuals. This tool is validated through rigorous scientific methods and is intended to serve as an assessment aid for individuals seeking insights into their mental health status. The parties acknowledge and agree that mental health check is not a substitute for treatment by a licensed clinician. This tool is designed to offer preliminary assessments for the individual based on the outcomes of such assessments. It is crucial for users to seek professional advice and treatment for any mental health concerns.

3. CONFIDENTIALITY; PROPRIETARY RIGHTS

3.1 Each party (the "**Receiving Party**") understands that the other party (the "**Disclosing Party**") has disclosed or may disclose business, technical or financial information relating to the Disclosing Party's business (hereinafter referred to as "**Proprietary Information**" of the Disclosing Party). Proprietary Information of Company includes non-public information regarding features, functionality and performance of the Service. Proprietary Information of Customer includes nonpublic data provided by Customer to Company to enable the provision of the Services ("**Customer Data**"). The Receiving Party agrees: (i) to take reasonable precautions to protect such Proprietary Information, and (ii) not to use (except in performance of the Services or as otherwise permitted herein) or divulge to any third person any such Proprietary Information. The Disclosing Party agrees that the foregoing shall not apply with respect to any information after five (5) years following the disclosure thereof or any information that the Receiving Party can document (a) is or becomes generally available to the public, or (b) was in its possession or known by it prior to receipt from the Disclosing Party, or (c) was rightfully disclosed to it without restriction by a third party, or (d) was independently developed without use of any Proprietary Information of the Disclosing Party or (e) is required to be disclosed by law.

3.2 Customer shall own all right, title and interest in and to the Customer Data. Company shall own and retain all right, title and interest in and to (a) the Services and Software, all improvements, enhancements or modifications thereto, (b) any software, applications, inventions or other technology developed in connection with implementation services (if any) or support, and (c) all intellectual property rights related to any of the foregoing.

3.3 Notwithstanding anything to the contrary, Company shall have the right collect and analyze data and other information relating to the provision, use and performance of various aspects

of the Services and related systems and technologies (including, without limitation, information concerning Customer Data and data derived therefrom), and Company will be free (during and after the term hereof) to (i) use such information and data to improve and enhance the Services and for other development, diagnostic and corrective purposes in connection with the Services and other Company offerings, and (ii) disclose such data solely in aggregate or other de-identified form in connection with its business. No rights or licenses are granted except as expressly set forth herein.

3.4 The parties hereby agree that (i) each party may use the other party's name and/or logo in promotional materials, subject to any format and use guidelines of the other party; (ii) Company may publish a press release at any point after the Effective Date to announce the business relationship, and Company may seek a quote from Customer to be used in this material; (iii) Company may publish a case study, which may include a testimonial and/or video interview, addressing Customer's specific applications and highlighting expected or actual measurable results, subject to Customer's review and approval (the approved case study, or parts thereof, may be included in Company's marketing literature, published in other print and/or digital media, and/or used in various publicity campaigns, in Company's sole discretion); and (iv) Customer will serve as a reference for other potential customers of Company.

4. PAYMENT OF FEES

4.1 Customer will pay Company the then applicable fees described in the Quote and herein for the Services and implementation services (if any) in accordance with the terms therein (the "**Fees**"). Payment obligations will commence at the start of work. In addition to the annual price escalation set forth in Section 5.1 below, the Company reserves the right to change the Fees or applicable charges and to institute new charges and Fees at the end of the Initial Service Term or then-current renewal term, upon thirty (30) days prior notice to Customer (which may be sent by email). If Customer believes that Company has billed Customer incorrectly, Customer must contact Company no later than 60 days after the closing date on the first billing statement in which the error or problem appeared, in order to receive an adjustment or credit. Inquiries should be directed to Company's customer support department.

4.2 Company may choose to bill through an invoice, in which case, full payment for invoices issued in any given month must be received by Company thirty (30) days after the mailing date of the invoice. Unpaid amounts are subject to a finance charge of 1.5% per month on any outstanding balance, or the maximum permitted by law, whichever is lower, plus all expenses of collection and may result in immediate termination of Service. Customer shall be



responsible for all taxes associated with Services other than U.S. taxes based on Company's net income.

5. TERM AND TERMINATION

5.1 Subject to earlier termination as provided below, this Agreement is for an initial term of five years (the "Initial Service Term") and shall, except as expressly set forth in a Quote, be automatically renewed for additional periods of the same duration as the Initial Service Term (collectively, the "Term") and with a 7% increase in subscription cost per renewal term, unless either party requests termination at least thirty (30) days prior to the end of the then-current term.

5.2 In addition to any other remedies it may have, either party may also terminate this Agreement upon thirty (30) days' notice (or without notice in the case of nonpayment), if the other party materially breaches any of the terms or conditions of this Agreement. Company may terminate this Agreement upon thirty (30) days' notice if sufficient funds to pay the Fees hereunder are not appropriated by or on behalf of Customer or are otherwise not legally available to Customer. Customer will pay in full for the Services up to and including the last day on which the Services are provided. Upon any termination, Company will make all Customer Data available to Customer for electronic retrieval for a period of thirty (30) days, but thereafter Company may, but is not obligated to, delete stored Customer Data. All sections of this Agreement which by their nature should survive termination will survive termination, including, without limitation, accrued rights to payment, confidentiality obligations, warranty disclaimers, and limitations of liability.

5.3 During the Term, Company permits other similarly sized agencies within the same state to piggyback on this Agreement, as allowed by law. Company commits to offering these agencies access to a comparable mental health technology platform or service at the same terms and pricing specified in this contract, without necessitating further competitive bidding. Each participating agency must enter into its own contract with Company and is responsible for funding the service from its own financial resources.

6. WARRANTY AND DISCLAIMER

Company shall use reasonable efforts consistent with prevailing industry standards to maintain the Services in a manner which minimizes errors and interruptions in the Services and shall perform the implementation services (if any) in a professional and workmanlike manner. Services may be temporarily unavailable for scheduled maintenance or for unscheduled emergency maintenance, either by Company or by third-party providers, or because of other causes beyond Company's reasonable control, but Company shall use reasonable efforts to provide advance notice in writing or by email of any scheduled service disruption.

HOWEVER, COMPANY DOES NOT WARRANT THAT THE SERVICES WILL BE UNINTERRUPTED OR ERROR FREE; NOR DOES IT MAKE ANY WARRANTY AS TO THE RESULTS THAT MAY BE OBTAINED FROM USE OF THE SERVICES.

EXCEPT AS EXPRESSLY SET FORTH IN THIS SECTION, THE SERVICES AND IMPLEMENTATION SERVICES ARE PROVIDED "AS IS" AND COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT.

7. LIMITATION OF LIABILITY

NOTWITHSTANDING ANYTHING TO THE CONTRARY, EXCEPT FOR BODILY INJURY OF A PERSON, COMPANY AND ITS SUPPLIERS (INCLUDING BUT NOT LIMITED TO ALL EQUIPMENT AND TECHNOLOGY SUPPLIERS), OFFICERS, AFFILIATES, REPRESENTATIVES, CONTRACTORS AND EMPLOYEES SHALL NOT BE RESPONSIBLE OR LIABLE WITH RESPECT TO ANY SUBJECT MATTER OF THIS AGREEMENT OR TERMS AND CONDITIONS RELATED THERETO UNDER ANY CONTRACT, NEGLIGENCE, STRICT LIABILITY OR OTHER THEORY: (A) FOR ERROR OR INTERRUPTION OF USE OR FOR LOSS OR INACCURACY OR CORRUPTION OF DATA OR COST OF PROCUREMENT OF SUBSTITUTE GOODS, SERVICES OR TECHNOLOGY OR LOSS OF BUSINESS; (B) FOR ANY INDIRECT, EXEMPLARY, INCIDENTAL, SPECIAL OR CONSEQUENTIAL DAMAGES; (C) FOR ANY MATTER BEYOND COMPANY'S REASONABLE CONTROL; OR (D) FOR ANY AMOUNTS THAT, TOGETHER WITH AMOUNTS ASSOCIATED WITH ALL OTHER CLAIMS, EXCEED THE FEES PAID BY CUSTOMER TO COMPANY FOR THE SERVICES UNDER THIS AGREEMENT IN THE 12 MONTHS PRIOR TO THE ACT THAT GAVE RISE TO THE LIABILITY, IN EACH CASE, WHETHER OR NOT COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

8. MISCELLANEOUS

If any provision of this Agreement is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that this Agreement will otherwise remain in full force and effect and enforceable. Neither party may assign this Agreement or any right or obligation hereunder, directly, indirectly, by operation of law or otherwise, without the prior written consent of the other party (which shall not be unreasonably withheld), except to the surviving entity in a



merger or consolidation in which it participates or to a purchaser of more than fifty percent (50%) of its assets. Any other assignment by either party shall be void and of no force or effect. This Agreement shall be binding upon and inure to the benefit of the permitted successors and assigns of each party. This Agreement is the complete and exclusive statement of the mutual understanding of the parties and supersedes and cancels all previous written and oral agreements, communications and other understandings relating to the subject matter of this Agreement, and that all waivers and modifications must be in a writing signed by both parties, except as otherwise provided herein. No agency, partnership, joint venture, or employment is created as a result of this Agreement and Customer does not have any authority of any kind to bind Company in any respect whatsoever. In any action or proceeding to enforce rights under this Agreement, the prevailing party will be entitled to recover costs and attorneys' fees. Except in the event of a party hereto seeking an equitable remedy, before submitting a dispute to a court of law, the parties agree to first participate in a mandatory half-day non-binding mediation via videoconference (e.g., Zoom). All notices under this Agreement will be in writing and will be deemed to have been duly given when received, if personally delivered; when receipt is electronically confirmed, if transmitted by facsimile or e-mail; the day after it is sent, if sent for next day delivery by recognized overnight delivery service; and upon receipt, if sent by certified or registered mail, return receipt requested. This Agreement shall be governed by the laws of the State of Colorado without regard to its conflict of laws provisions. The parties shall work together in good faith to issue at least one mutually agreed upon press release and Customer otherwise agrees to reasonably cooperate with Company to serve as a reference account upon request. This Agreement may be executed in two (2) or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same the same instrument. Counterparts may be delivered via electronic mail (including pdf or any electronic signature complying with the U.S. federal ESIGN Act of 2000, e.g., www.docusign.com) or other transmission method and any counterpart so delivered shall be deemed to have been duly and validly delivered and be valid and effective for all purposes.

[SIGNATURE PAGE TO FOLLOWS]



IN WITNESS WHEREOF, the parties hereto have executed this Alli Connect Software as a Service Agreement as of the date first written above.

ALLI CONNECT, INC.:

[CUSTOMER]:

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Garden City Police Department - Five Year Agreement

Garden City PD (CO)

Quote created: May 21, 2026

Quote expires: June 30, 2026

Quote created by: Colin Hartman

Head of Strategic Partnerships

colin.hartman@alliconnect.com

+17143490712

Comments from Colin Hartman

Contract annual payments as follows:

Year 1 - \$2,500.00 (due in 30 days)

- Unit discounts contingent upon bundle pricing of all items for year 1.

Year 2 - \$2,500.00 (08/01/2027)

Year 3 - \$2,500.00 (08/01/2028)

Year 4 - \$2,500.00 (08/01/2029)

Year 5 - \$2,500.00 (08/01/2030)

- Years 2-5 contingent upon bundle of both wellness program and clinician support.

Products & Services

Item & Description	Quantity	Unit Price	Total
<p>Year 1 - AlliConnect Safety and Wellness Program</p> <p>Alli Connect Comprehensive Safety & Wellness Program</p> <ul style="list-style-type: none"> - Custom App and Resource Platform - Vetted Therapist Network & Concierge support - Peer Support RMS - Wellness Checks 	1	\$2,500.00 /year	\$2,000.00 /year after 20% discount for 1 year
<p>Year 1 - 24/7 Clinician Support Agency 351+</p> <p>Direct, around-the-clock access to a licensed clinician</p>	1	\$500.00 /year	\$0.00 /year after 100% discount for 1 year
<p>Year 1 - Set-up, Onboarding & Training (One-time - 1 day, virtual training over zoom)</p>	1	\$500.00	\$250.00 after 50% discount for 1 month
<p>RMS Integration 1-50</p>	1	\$1,000.00	\$250.00 after 75% discount
<p>Year 2 - AlliConnect Safety and Wellness Program</p> <p>Alli Connect Comprehensive Safety & Wellness Program</p> <ul style="list-style-type: none"> - Custom App and Resource Platform - Vetted Therapist Network & Concierge support - Peer Support RMS - Wellness Checks 	1	\$2,500.00 /year	\$2,000.00 /year after 20% discount for 1 year
<p>Year 2 - 24/7 Clinician Support Agency 351+</p> <p>Direct, around-the-clock access to a licensed clinician</p>	1	\$500.00 /year	\$500.00 /year for 1 year
<p>Year 3 - AlliConnect Safety and Wellness Program</p> <p>Alli Connect Comprehensive Safety & Wellness Program</p> <ul style="list-style-type: none"> - Custom App and Resource Platform - Vetted Therapist Network & Concierge support - Peer Support RMS - Wellness Checks 	1	\$2,500.00 /year	\$2,000.00 /year after 20% discount for 1 year

Item & Description	Quantity	Unit Price	Total
Year 3 - 24/7 Clinician Support Agency 351+ Direct, around-the-clock access to a licensed clinician	1	\$500.00 /year	\$500.00 /year for 1 year
Year 4 - AlliConnect Safety and Wellness Program Alli Connect Comprehensive Safety & Wellness Program - Custom App and Resource Platform - Vetted Therapist Network & Concierge support - Peer Support RMS - Wellness Checks	1	\$2,500.00 /year	\$2,000.00 /year after 20% discount for 1 year
Year 4 - 24/7 Clinician Support Agency 351+ Direct, around-the-clock access to a licensed clinician	1	\$500.00 /year	\$500.00 /year for 1 year
Year 5 - AlliConnect Safety and Wellness Program Alli Connect Comprehensive Safety & Wellness Program - Custom App and Resource Platform - Vetted Therapist Network & Concierge support - Peer Support RMS - Wellness Checks	1	\$2,500.00 /year	\$2,000.00 /year after 20% discount for 1 year
Year 5 - 24/7 Clinician Support Agency 351+ Direct, around-the-clock access to a licensed clinician	1	\$500.00 /year	\$500.00 /year for 1 year
Annual subtotal			\$12,000.00 after \$3,000.00 discount
One-time subtotal			\$500.00 after \$1,000.00 discount
Total			\$12,500.00
Total contract value			\$12,500.00

Purchase terms

This quote is for a subscription term from: August 1, 2026 to July 31, 2031.

Upon signature by Customer and submission to Alli Connect, this Order Form shall become legally binding unless this Order Form is rejected for any of the following reasons: (1) the signatory below does not have the authority to bind Customer to this Order Form, (2) changes have been made to this Order Form (other than completion of the purchase order information and the signature block), or (3) the requested purchase order information or signature is incomplete or does not match our records or the rest of this Order Form.

All quotes and order forms are governed by the terms of our MSA.

Signature

Signature

Date

Printed name

Countersignature

Countersignature

Date

Printed name

Questions? Contact me



Colin Hartman

Head of Strategic Partnerships

colin.hartman@alliconnect.com

+17143490712

Alli Connect

Seattle, Washington

United States

PS TRAX

Inventory Management for First Responders.

PSTRAX PROPOSAL FOR:

Garden City Police Department

Jeremy Black, Police Chief

621 27th Street Rd Garden City, Colorado 80631



Contact **Dave Zachau** at dave@pstrax.com,
or sales@pstrax.com for questions or adjustments.

MODULES OVERVIEW

The PSTRax system consists of seven modules. Simply select the modules your agency would like to start with. You may add additional modules at any time.



The [Vehicle Module](#) automates vehicle maintenance checks and all tools and equipment carried on each vehicle. Each apparatus can be customized based on its checklists (daily/weekly/monthly/PMs) and inventories, with unlimited check scheduling options - any frequency. Track inventory transfers and complete as-needed checks for fuel logs, PMs, and post-call inventories. Easily manage your entire fleet, see the location of each vehicle, and make status updates for in-service, out-of-service, and reserve units.



The [Station Module](#) schedules building maintenance inspections, chore schedules, safety inspections, specialty equipment inspections, and basic EMS and station supply checks. Each station, building, training facility, or headquarters checklist can be customized based on its individual desired inspections or checks, (daily/weekly/monthly/quarterly, etc.), with unlimited check scheduling options - any frequency.



The [SCBA Module](#) tracks the full history for each piece of SCBA gear from purchase to retirement. Document any type of event - inspections, hydrostat tests, flow tests, air fills, repairs, contaminant exposures, and more. Convenient, easy to access reports can be pulled in real time, or pushed to you as requested. View expiration dates and maintenance

costs for better forecasting and justification for replacement as needed. Includes all SCBA inventories across your agency.



The [PPE Module](#) tracks the full history for each piece of PPE gear from purchase to retirement. Manage gear assignments and document any type of event - routine inspections, advanced inspections, cleanings, repairs, contaminant exposures, and more. View expiration dates and maintenance costs for better forecasting and justification for replacement as needed. Includes all PPE inventories - including multiple sets and unassigned gear.



The [Critical Asset Module](#) tracks the full history for each critical, or high dollar asset from purchase to retirement. Track grant-funded equipment, manage assignments and document any type of event - inspections, testing, repairs, and more. Create custom events for anything you would like to track, such as hydrant flow tests, annual hose testing, and radio software updates. View expiration dates and maintenance costs for better forecasting and justification for replacement as needed.



The [Supplies Module](#) provides visibility and tracking of all consumable supplies (EMS supplies, station supplies, and repair parts) across every location in your agency. Real time reporting on below par, expirations, and usage trends. Save time and money with streamlined inventory processes that reduce stock issues, manage expiration dates, and restock supplies that need refilled.

The [Controlled Substance Module](#) tracks every vial handoff for DEA Schedule II, III and IV controlled substances such as arriving/departing checks, usage events, restocks, and inventory checks. Track and document each vial by its control number, lot number and



expiration date. Electronic signature and dual authentication provide even more secure verification.

SOLE SOURCE LETTER

04.02.26

Jeremy Black, Police Chief
Garden City Police Department
621 27th Street Rd
Garden City Colorado, 80631

Re: Sole Source Provider Letter

Dear Jeremy Black,

This letter confirms that Station Automation, Inc. (dba PSTRax) is recognized as a sole source provider in its space and has been selected as such by leading first responder agencies across the country. The unique capabilities of PSTRax and the proprietary services we offer make us the only provider able to deliver the level of customization, functionality, and support needed to meet the operational requirements of Garden City Police Department.

Below, we outline the key differentiators that demonstrate why PSTRax qualifies as a sole source provider.

1. Specialized Solution Built for First Responder Agencies

PSTRax is the industry-leading Operations Readiness and Logistics Management platform purpose-built for first responder agencies. For over 15 years, we have specialized in consolidating essential operations checks—including Vehicle, SCBA, PPE, Critical Asset, Station, Inventory, and Controlled Substance checks—into a single, cloud-based solution. Unlike general software vendors, our entire system is specifically designed to meet the unique needs of first responders.

2. Tailored, Modular Solution for Maximum Flexibility

PSTrax offers seven fully customizable modules: Vehicle, SCBA, PPE, Critical Asset, Station, Inventory, and Controlled Substance. Your agency can select only the modules you need, with the flexibility to add others as your needs evolve. This modular approach is unique, as other vendors typically require agencies to purchase full-suite solutions, including unnecessary components.

3. Unique, Purpose-Built Functionality Not Available Elsewhere

Unlike other vendors that offer basic “bolt-on” solutions as part of larger systems (such as RMS or training platforms), PSTrax is the only stand-alone solution dedicated solely to operations checks and logistics management. Our deep functionality, developed over 15 years of working with first responder agencies, includes features and workflows tailored to operational readiness that cannot be replicated by general-purpose systems.

4. Custom Configuration for Your Agency

We recognize that every agency has unique operational requirements. PSTrax is custom-configured to align with your specific workflows, checklists, and processes. Unlike other vendors that provide off-the-shelf templates, we work closely with your team to ensure that the system fits seamlessly into your existing processes, eliminating the need for major adjustments on your end.

5. Comprehensive, Full-Service Implementation and Ongoing Support

PSTrax offers a turnkey, full-service solution. Our in-house implementation team manages every step of the system setup—from data collection and configuration to deployment. Unlike other vendors that require self-implementation or charge hourly, we handle the entire process, delivering a fully operational, ready-to-use system upon completion.

TURNKEY SOLUTION, BUILT FOR YOU

<u>YOUR JOB</u>	<u>OUR JOB</u>
<ul style="list-style-type: none">» Send Your Current Checks & Inventories (exportable format) 	<ul style="list-style-type: none">» Project Management» Data Clean-Up & Import» Custom Configure» Unlimited Training» Rollout Support» Unlimited Ongoing Changes
<p>That's It! Relax while we do the rest.</p>	<p>GUARANTEED ROLLOUT</p> <p>NO PROJECT</p> <p>SOLE SOURCE PROVIDER</p>

Additionally, our comprehensive support package includes:

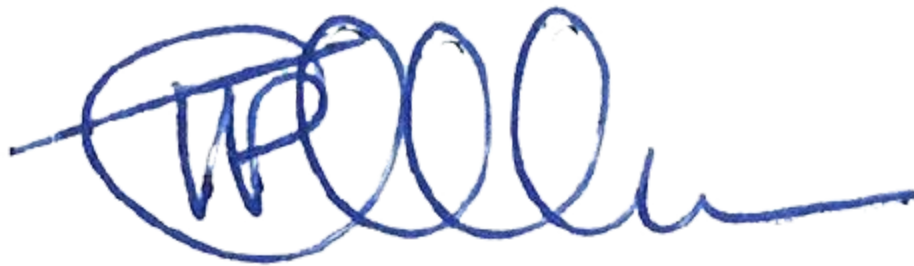
- **Unlimited Support:** No hourly fees or limits—our team is available anytime to assist.
- **Unlimited Training:** Customized training during implementation and ongoing training upon request.
- **Unlimited Ongoing Changes:** We act as your administrative assistant, managing system updates and configuration changes as needed, at no additional cost.

Conclusion

The combination of specialized functionality, tailored configuration, and comprehensive, full-service implementation sets PSTRax apart as the only vendor capable of meeting the requested operational requirements of Garden City Police Department. As such, we are recognized as a sole source provider.

If you have any questions or would like additional details, please do not hesitate to contact us.

Thank you,

A handwritten signature in blue ink, appearing to read 'T Callahan', with a long horizontal flourish extending to the right.

Tim Callahan, CEO
Station Automation Inc. (dba PSTRax)
5837 S. Gallup St Suite 140, Littleton, CO 80120
888.330.6006 Office
tim@pstrax.com

EXHIBIT A: MODULES & PRICING

The pricing below includes:

- **Software License:** Access to the licensed modules.
- **Setup & Implementation:** Includes project management, data import, configuration, training, and rollout.
- **Hosting:** Secure and reliable platform hosting.
- **Unlimited Support:** Ongoing support, including training and configuration updates.

Pricing was created on 04.02.26 and is valid until 07 / 15 / 2026. Please contact your PSTRax representative for adjustments to the modules priced below. Pricing is exclusive of applicable sales tax.

Annual Software License Fees

	Billed	Limit	Metric	Price	Total
Full PSTRax Platform	Annual	7	Officers	\$90.00 per year	\$630.00 per year
Includes: Vehicles, Stations, Assets, PPE, Supplies					

One-Time Software Implementation Fees

	Billed	Limit	Metric	Price	Total
Full PSTRax Platform	One-Time	7	Officers	\$30.00	\$210.00

One-Time Fees :	\$210.00
Annual Fees * :	\$630.00 per year
Year 1 Grand Total (USD) :	\$840.00

Other Special Instructions: None

EXHIBIT B: INITIAL TERM & INVOICE

Initial Term

PSTrax offers multi-year agreements, allowing CLIENT to simplify operations by eliminating the need for annual procurement and renewal processes. Software license fees for multi-year terms are invoiced annually, as outlined in the terms below.

Select the Initial Term of the Agreement:

Select 1 to 5 years: _____

Annual Software License Fees

Check a payment preference for the Annual Software License Fees:

- Pay the entire 1st year's Annual Software License Fees now.
- Prorate the 1st year's Annual Software License Fees to the following date: _____
- Other instructions (if applicable): _____

MASTER AGREEMENT

This Master Agreement (“Agreement”) is entered into between **Station Automation Inc. (dba PSTrax)**, a Delaware corporation with its principal office at 5837 S. Gallup St., Suite 140, Littleton, CO 80120 (“PSTrax”), and **Garden City Police Department** (“CLIENT”). PSTrax and CLIENT are collectively referred to as the “Parties” and individually as a “Party.”

Purpose: CLIENT seeks to utilize PSTrax’s hosted “software as a service” modules to enhance and automate its operations. PSTrax agrees to provide these services under the terms and conditions outlined in this Agreement.

TERMS AND CONDITIONS

Section A – Term & Renewal

1. INITIAL TERM. The Agreement will begin on the date both Parties execute it and remain in effect for the initial term (“Initial Term”) specified in Exhibit B: Initial Term & Invoice. If no Term is specified, the default Initial Term will be one (1) year. The Initial Term and any applicable Renewal Terms (as later defined) are collectively referred to as the “Term.”

2. TERM COMMITMENT. CLIENT agrees to fulfill the entirety of the Initial Term and is responsible for all fees related to the licensed modules specified in Exhibit A: Modules & Pricing for the duration of the Initial Term.

3. AUTO-RENEWAL. At the conclusion of the Initial Term or any subsequent renewal (“Renewal Term”), this Agreement will automatically renew for an additional one (1) year unless either Party provides written notice of termination at least 30 days prior to the Term’s expiration. Renewal Terms will be subject to the then-current pricing and any applicable annual increases. All terms, conditions, and provisions outlined in this Agreement will remain in effect during the Renewal Term(s).

4. TERMINATION NOTICE. Either Party may terminate this Agreement or modify the licensed modules by providing 30 days' written notice prior to the Initial Term or Renewal Term's expiration.

5. 365-DAY MONEY-BACK GUARANTEE. PSTRax offers CLIENT a 365-Day Money-Back Guarantee for each licensed module. If CLIENT is unsatisfied, it may cancel a module within the 30 days immediately following the 365-day period and receive a full refund of the module's first-year software license fees and one-time implementation fees. Refunds will be processed within 90 days of cancellation. To qualify, CLIENT must:

- Make reasonable efforts to implement and "go live" with the module.
- Ensure that crews actively use the module in their operations to consistently log and complete tasks for a minimum of six (6) months.
- Make reasonable efforts to work with PSTRax to address and resolve any issues before submitting a cancellation request.

Section B – Licensed Services & Access

6. LICENSED MODULES. CLIENT is granted a non-exclusive license to use the purchased modules outlined in Exhibit A: Modules & Pricing for the duration of the Agreement.

7. ADDITIONAL MODULES. CLIENT may license additional modules at any time by executing a written amendment to this Agreement.

8. USER ACCESS. PSTRax allows unlimited users. Each user will have a unique login and role-based security access within the system.

Section C – Pricing & Payment

9. SCOPE OF WORK. Pricing is based on the “active” number of stations, vehicles, or managed locations listed in Exhibit A: Modules & Pricing. Retired items are not included in this count.

10. ANNUAL AUDIT & SCOPE CHANGES. CLIENT may add stations, vehicles, or managed locations to the system at any time during the Term. PSTrax will conduct an annual audit to verify the “active” number of items being managed in the system. If the actual count exceeds the scope specified in Exhibit A: Modules & Pricing, CLIENT will be notified of any additional charges.

11. ANNUAL PRICE INCREASES. Software license fees may increase annually by up to 9% from the previous year’s per-unit pricing to account for additional functionality, inflation, or business costs. CLIENT will receive written notice of any such increase at least 45 days prior to the renewal date. This increase is independent of any price adjustments outlined in Clause 3 (Auto Renewal) and Clause 9 (Scope of Work).

12. PAYMENT TERMS. Invoices are due within 45 days of issuance. All first-year annual fees and one-time fees will be invoiced upon mutual execution of this Agreement by the Parties. In each subsequent year, annual software license fees will be invoiced at least 30 days prior to the anniversary date. Late payments may incur a monthly fee of 1.5% on the outstanding balance. If payments remain overdue for more than 90 days, PSTrax may suspend system access. Any unpaid balances may be referred to collections, with CLIENT responsible for all associated fees.

13. SALES TAX. All fees are exclusive of applicable sales tax. Where required by law, PSTrax will collect and add sales tax to invoices for customers located in jurisdictions that impose sales tax on software-as-a-service (SaaS). Customer agrees to pay such amounts in addition to the fees. Customers claiming exemption from sales tax must provide a valid sales tax exemption certificate. Exemption documents should be submitted to tax@pstrax.com.

Section D – Implementation & Operations

14. IMPLEMENTATION. PSTrax will manage the implementation of licensed modules, including setup, document organization, configuration, data import, admin training, and go-live support. Both Parties will assign a Project Manager to oversee the process and ensure timely completion. CLIENT must provide required documentation promptly; delays may extend the timeline. CLIENT will have the opportunity to review and approve the modules before go-live.

15. TRAVEL. Unless specified in Exhibit A: Modules & Pricing, travel is not anticipated and is not included in the provided pricing. All implementation, training, and support meetings will be conducted virtually via video conferencing. Any travel requested by CLIENT will be invoiced separately and requires CLIENT's written approval prior to booking.

16. CHANGES TO PLATFORM. PSTrax is a multi-tenant platform and may, at its sole discretion, implement changes and enhancements to the modules as necessary to maintain or improve the quality, delivery, performance, or cost efficiency of its products and services, enhance its competitive position, or ensure compliance with applicable laws.

17. NEW FEATURE DEVELOPMENT. CLIENT may purchase an annual retainer of development hours on a time-and-materials basis for requests that expand PSTrax's capabilities beyond standard functionality. All such work is subject to PSTrax's approval. Hours are billed at purchase, expire after two (2) years, and any hours beyond the annual retainer require mutual agreement and CLIENT's prior approval. Upon request, PSTrax will provide an estimated scope of hours for each feature request before work begins. Start dates are subject to resource availability. Ownership of all such development is governed by Clause 20 (Intellectual Property).

Section E – Data Rights & Hosting

18. DATA OWNERSHIP. CLIENT retains ownership of all data entered into the system ("CLIENT Data"). CLIENT may export CLIENT Data via the user interface or request it in digital format (PDF, Excel, or CSV) during the Agreement and for up to 36 months after termination. PSTrax will retain CLIENT Data for at least 36 months post-termination unless otherwise requested by CLIENT.

19. HOSTING & AVAILABILITY. The system is hosted on Amazon Web Services or a comparable provider. PSTrax is not liable for outages caused by hosting providers but will work to restore service as quickly as possible.

20. COMPLIANCE. Both Parties will comply with all applicable laws. CLIENT is responsible for ensuring that its use of the system, checks, and inspections complies with all applicable local, state, and federal regulations, including but not limited to NFPA, DOT, OSHA, and DEA requirements, as well as manufacturer recommendations and the SOPs of the authority having jurisdiction (AHJ).

21. INTELLECTUAL PROPERTY.

(a) PSTrax Ownership. All intellectual property rights, including but not limited to software, source code, documentation, designs, trademarks, know-how, and other proprietary materials, whether pre-existing or developed during the Term of this Agreement, are and shall remain the sole and exclusive property of PSTrax. This includes, without limitation, all enhancements, modifications, new features (including those developed under Clause 16 (New Feature Development), configurations, custom development, integrations, derivative works, and any work product created in connection with the services provided under this Agreement.

(b) CLIENT Data. CLIENT retains ownership of all data entered into the system (“CLIENT Data”). CLIENT hereby grants PSTrax a limited, non-exclusive, royalty-free license to host, use, process, transmit, and display CLIENT Data solely as necessary to provide and improve the services.

(c) Feedback. CLIENT acknowledges that any ideas, suggestions, or feedback it provides to PSTrax regarding the services (“Feedback”) may be used by PSTrax without restriction or obligation. All rights in and to such Feedback shall vest exclusively in PSTrax.

(d) Restrictions. Except as expressly authorized under this Agreement, CLIENT shall not (i) copy, modify, translate, or create derivative works of the services; (ii) reverse engineer, decompile, disassemble, or otherwise attempt to discover the source code or underlying algorithms; (iii) sublicense, lease, rent, sell, or otherwise transfer the services or any component thereof to any third party; or (iv) use the services to develop, market, or support a competitive product or service.

No rights, licenses, or interests in PSTrax's intellectual property are granted to CLIENT except as expressly set forth in this Agreement.

22. CONFIDENTIALITY. The terms, provisions, and conditions of this Agreement, along with any software, materials, information, files, or documentation exchanged between the Parties, are confidential and proprietary. Neither Party may disclose such information without the other Party's prior written consent, except as required by law or public records obligations, in which case the disclosing Party must notify the owning Party before disclosure.

23. DATA USAGE. By using the software, CLIENT agrees that data they provide (excluding personal or sensitive information as defined by data privacy laws) may be anonymized and aggregated. This data will be used solely to improve the software, develop new tools or services, and enhance features like machine learning and predictive analytics. It will not be sold to third parties.

24. FORCE MAJEURE. PSTrax is not liable for delays or interruptions caused by uncontrollable events, such as natural disasters, strikes, or acts of war. PSTrax will resume performance as soon as feasible.

Section F – Legal & Miscellaneous

25. USE OF NAME. CLIENT agrees that PSTrax may identify it as a customer and use its logo and name in promotional materials solely to highlight the business relationship. CLIENT may request PSTrax to cease such use by emailing marketing@pstrax.com. Please allow up to 30 days for the request to be processed.

26. LIMITATION OF LIABILITY. PSTrax's liability under this Agreement, whether arising from contract, tort (including negligence), strict liability, or any other legal theory, is limited to the total software license fees paid by CLIENT in the three (3) months preceding the event giving rise to the claim. This includes liability for data breaches, unauthorized access, or data loss. PSTrax is not liable for indirect, consequential, incidental, special, or punitive damages, including lost revenue or profits, even if advised of their possibility.

27. DISPUTE RESOLUTION. The Parties agree to resolve disputes through mutual discussion. If unresolved, they will attempt mediation before litigation. If mediation fails within 60 days, either Party may pursue litigation.

28. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of the State of Delaware.

29. SEVERABILITY. If any provision of this Agreement, in whole or in part, is deemed unenforceable for any reason, the remaining portions of that provision and the rest of the Agreement shall remain valid and enforceable.

30. ENTIRE AGREEMENT. This Agreement represents the complete understanding between the Parties and supersedes all prior agreements, communications, and understandings, whether written or oral. Any amendments must be approved in writing by both Parties.

31. ELECTRONIC SIGNATURES. This Agreement may be executed electronically, with digital signatures carrying the same legal effect as originals. It may also be signed in counterparts, each considered an original, which together shall constitute a single, binding document.

BILLING DETAILS

Please provide the best contact information for your agency's billing department or individual responsible for receiving and processing invoices:

Name: _____

Title: _____

Email: _____

Phone: _____

Address: _____

PAYMENT BY WIRE AND ACH

To pay by wire or ACH, please use the following details:

Bank name	FirstBank
Bank address	10403 West Colfax Avenue Lakewood, CO 80215
Bank phone	800-964-3444
Bank routing & transit #	107005047

Bank name	FirstBank
For the credit of	Station Automation Inc. (dba PSTRax)
PSTRax address	5837 S. Gallup St., Suite 140 Littleton, CO 80120
PSTRax account #	2435560322
PSTRax account type	Checking

AUTHORIZED ACCEPTANCE

By signing below, CLIENT and PSTRax agree to the pricing, terms, and conditions of this Agreement. Each Party certifies that the individual signing on its behalf is duly authorized to execute this Agreement, binding their respective organization to its terms and obligations. Each organization is responsible for addressing any misrepresentation of authority by its signor.

Garden City Police Department

Signature:

Name: _____

Title: _____

Email: _____

Phone: _____

Date: _____

Station Automation, Inc. (dba PStrax)

Signature: 

Name: Tim Callahan

Title: CEO

Email: tim@pstrax.com

Phone: 888-330-6006

Date: 04.02.26

DELIVERY OF EXECUTED AGREEMENT

If signed electronically with PandaDoc, a copy of the executed Agreement will be automatically emailed to both Parties. If printed and signed manually, please scan and email ALL PAGES of the signed Agreement to **dave@pstrax.com** or **sales@pstrax.com**.

DOOR PRIZE LIST

You could win one of these great prizes!

GRAND PRIZE!

70"
INSIGNIA
 70" Class F50 Series
 LED 4K UHD Smart
 Fire TV with Alexa
 Voice Remote
 (NS-70F501NA26)



2-3 Person Waterproof
Camping Tent



Hamilton Beach FlexBrew Trio
2-Way Coffee Maker, Compatible
with K-Cup Pods or Grounds,
Combo, Single Serve & Full 12c Pot,
Black - Fast Brewing (49902)



Cosori 9-in-1 TurboBlaze
6-Qt Air Fryer



21-Piece Ceramic
Nonstick Cookware Set



Chefman XL Electric Griddle
with Removable Temperature Control



Ninja Professional Plus
Kitchen System



Nintendo Switch Lite
Handheld Gaming Console
(Yellow, Renewed)



Electric Scooter
for Kids & Teens



Eureka PowerSpeed
Bagless Upright Vacuum



Dell Chromebook Laptop
11.6" (Renewed)



Amazon Echo Dot
(Newest Model) with Alexa



Front & Rear Dual Dash Camera
(2.5K+1080P) with 32GB SD Card



Gskyer Astronomical Telescope
70mm Aperture 400mm AZ Mount

Plus Many More
DOOR PRIZES & GIVEAWAYS!
 Must be present to win. Good luck!

★ MUST BE PRESENT TO WIN. GOOD LUCK! ★

- \$59.99 2–3 Person Waterproof Camping Tent with Rainfly (Easy 5-Minute Setup)
- \$78.74 Double Hammock with Steel Stand & Carrying Case
- \$71.20 Hamilton Beach FlexBrew Trio 2-Way Coffee Maker, Compatible with K-Cup Pods or Grounds, Combo, Single Serve & Full 12c Pot, Black - Fast Brewing (49902)
- \$85.36 Cosori 9-in-1 TurboBlaze 6-Qt Air Fryer
- \$56.97 21-Piece Ceramic Nonstick Cookware Set with Detachable Handles
- \$37.94 Chefman XL Electric Griddle with Removable Temperature Control
- \$197 Ninja Professional Plus Kitchen System (Blender & Food Processor)
- \$ 154.41 Nintendo Switch Lite (Yellow – Renewed)
- \$157.68 Electric Scooter for Kids & Teens
- \$65.99 Eureka PowerSpeed Bagless Upright Vacuum
- \$68.59 Dell Chromebook Laptop (11.6", Renewed)
- \$44.09 Amazon Echo Dot (Newest Model) with Alexa
- \$47.49 Front & Rear Dual Dash Camera (Includes 32GB SD Card)
- \$80.02 Gskyer Beginner Astronomical Telescope with Carry Bag & Phone Adapter
- Grand prize \$299 INSIGNIA 70" Class F50 Series LED 4K UHD Smart Fire TV

Estimated subtotal:
\$1,425.44

Garden City Police Department

Monthly CAD Incidents / Calls For Service

05 / 2026

Total Overall Incidents (By Method Received)

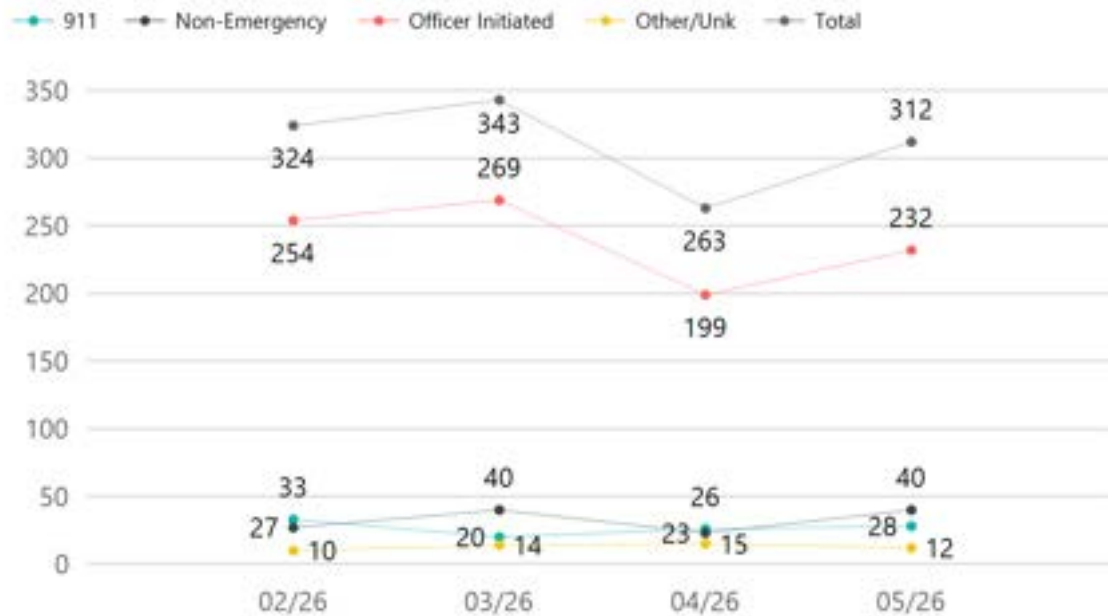
Total	312
911	28
Non-Emergency	40
Officer Initiated	232
Unknown	12

Total Overall Incidents (By Priority)

Total	312
1 - Critical	6
2 - High	16
3 - Medium	45
4 - Low	15
5 - General Services	93
9 - Traffic / CC	137

The Incidents counted and considered in this report are any Incidents in which any "Unit" belonging to the listed Agency was attached to - regardless of physical jurisdiction, regardless of disposition, and regardless of whether or not that "Unit" or the listed Agency was considered "Primary". The primary scope of this report includes incidents which occurred within the prior month from the time of publishing - although some report objects may include historical data for comparison.

Incident counts over Last 4 Months (By Category of Method Received)



Top 10 Incident Locations

2506 6TH AVE (HIGH PLAINZ STRAINS-GARDEN CITY)	4
2647 8TH AVE (LIVWELL)	4
540 27TH ST (NATURES HERB - REC 27TH ST)	4
510 25TH ST (EL RODEO NIGHTCLUB)	4
2603 8TH AVE (EVERYDAY STORE - 8TH AVE)	4
2612 9TH AVE	3
2704 8TH AVE (WING SHACK - 8TH AVE)	3
2701 8TH AVE (OREILLY AUTO PARTS - 8TH AVE)	3
8TH AVE / 26TH ST	3
2606 7TH AVE	2

This list includes the top 10 locations by incident occurrence during the last month. This list does not include officer-initiated incidents, or any incidents located at the address of the Police Department.

Count of Incidents (Overall) by Day of Week and Hour of Day - 05 / 2026

	0	1	2	3	4	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Total
Sunday	7	5	2		1	2		1	4	1	2	1	1	1	3	4	3	1	1	6	4	5	5	60
Monday	2	3	1	1											2	2	3		2	2	6	3	4	31
Tuesday	1	1	2	1	1									4	2	2	5	3	3	1	5	3	4	38
Wednesday	5	2	6	1			1					1	1					3				1	3	24
Thursday							1	2	4	4	2	3	1	2	3	5	3	6	5		1	2	3	47
Friday		1	1				1		1	1	2	1	1	4	3	5	2	4	1	2	4	3	2	39
Saturday	2	4					1	2	4	4	5	3	1		4	3	5	7	1	5	9	3	10	73
Total	17	16	12	3	2	2	4	5	13	10	11	9	5	11	17	21	21	24	13	16	29	20	31	312

Count of Incidents (Recieved Calls) by Day of Week and Hour of Day - 05 / 2026

	0	2	3	4	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Total	
Sunday	1	1		1	1		1	1		2				2	2		1	1	2			1		17
Monday	1		1											1		2				1				6
Tuesday	1			1									3	2	1	3	2	1			2	1		17
Wednesday			1			1						1												3
Thursday						1		1		1	1		1	2	1		1	1			1	2		13
Friday						1			1	1	1		2		1	1	1					1		10
Saturday						1			1					1		2	2		1	2			4	14
Total	3	1	2	2	1	4	1	2	2	4	2	1	6	8	5	8	7	3	3	3	3	3	9	80

Count of Incidents (Officer Initiated) by Day of Week and Hour of Day - 05 / 2026

	0	1	2	3	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	Total	
Sunday	6	5	1		1		3	1		1	1	1	1	2	3			4	4	5	4		43
Monday	1	3	1										1	2	1		2	2	5	3	4		25
Tuesday		1	2	1							1		1	2	1	2	1	5	1	3			21
Wednesday	5	2	6							1						3				1	3		21
Thursday						2	3	4	1	2	1	1	1	4	3	5	4		1	1	1		34
Friday		1	1				1		1		1	2	3	4	1	3	1	2	4	3	1		29
Saturday	2	4				2	4	3	5	3	1		3	3	3	5	1	4	7	3	6		59
Total	14	16	11	1	1	4	11	8	7	7	4	5	9	16	13	17	10	13	26	17	22		232

Traffic Data - 05 / 2026

Traffic Accidents

Nature	Total	Report	Serviced call
Total	6	4	2
Traffic Accident	3	2	1
Traffic Accident Unk or Inj	1	1	0
Traffic Accident with Inj.	2	1	1

Top 5 Traffic Accident Locations

26TH ST / 8TH AVE	1
WCR 33 / HIGHWAY 392	1
HIGHWAY 34 / WCR 49	1
510 25TH ST (EL RODEO NIGHTCLUB)	1
HIGHWAY 85 SB / WCR 66	1

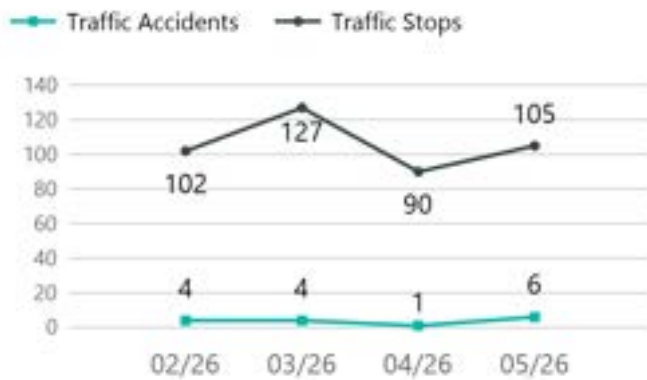
Traffic Stops

	Total	Report	Serviced call	Ticket Issued	Warning
Total	105	1	4	50	50
Traffic Stop	105	1	4	50	50

Top 5 Traffic Stop Locations

900 HIGHWAY 34 BYP EB	9
2400 8TH AVE	4
2700 11TH AVE	4
28TH ST / 8TH AVE	4
2600 6TH AVE	4

Traffic Incident Counts - Last 4 months



All Incidents by Nature/Disposition in Time Period - 05 / 2026

Problem	Total	False Alarm	Report	Serviced call	Ticket Issued	Warning
Total	312	4	34	150	52	72
Animal Complaint	5	0	0	5	0	0
Area Watch	14	0	0	14	0	0
Assault	2	0	1	1	0	0
Assist Other Agency	2	0	0	2	0	0
Bar Check	3	0	0	3	0	0
Burglary Alarm	4	4	0	0	0	0
Business Check	5	0	0	5	0	0
Check Wellbeing	4	0	1	3	0	0
Citizen Assist	2	0	0	2	0	0
Citizen Contact	32	0	3	14	0	15
Code Violation	1	0	0	1	0	0
Commercial Structure Fire	1	0	0	1	0	0
Detail	5	0	0	5	0	0
DISTIW Medical	1	0	1	0	0	0
Disturbance	4	0	0	4	0	0
Disturbance Medical	2	0	1	1	0	0
Disturbance With Weapons	2	0	1	1	0	0
Follow Up	27	0	5	21	1	0
Foot Patrol	2	0	0	2	0	0
Harass	2	0	1	1	0	0
Meet	21	0	2	18	0	1
Neighborhood Patrol Hot Spot	6	0	0	6	0	0
Noise Complaint	2	0	0	2	0	0
Property	1	0	0	1	0	0
Request for Supervisor	1	0	0	1	0	0
Restraining Order	1	0	0	1	0	0
Selective Enforcement	2	0	0	2	0	0
Shots Fired	1	0	1	0	0	0

Problem	Total	False Alarm	Report	Serviced call	Ticket Issued	Warning
Stolen Vehicle In-Progress	1	0	0	1	0	0
Suspicious	23	0	3	16	1	3
Theft	1	0	0	1	0	0
Theft In-Progress	5	0	4	1	0	0
Traffic Accident	3	0	2	1	0	0
Traffic Accident Unk or Inj	1	0	1	0	0	0
Traffic Accident with Inj.	2	0	1	1	0	0
Traffic Complaint	1	0	0	0	0	1
Traffic Stop	105	0	1	4	50	50
Trespass	1	0	0	0	0	1
Trespass In-Progress	2	0	0	2	0	0
Unwant	10	0	4	5	0	1
Vandalism	1	0	1	0	0	0
Vandalism In-Progress	1	0	0	1	0	0

Garden City, CO PD

Citation Audit by Status

May 1, 2026 - May 31, 2026

Official: All
 Official Assignment:
 Type of Stop: All
 Stop Result: All
 STEP: All
 Status: All

Citation Number	Citation Da.	Result	Official Last Name (Badge)	Status	Violation
22GD003655	05/01/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD003656	05/01/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	LIGHTED LAMPS REQUIRED
	19:18	WARNING	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD003657	05/01/2026	WARNING	Vogl (GC522)	WARNING	LIGHTED LAMPS REQUIRED
22GD003658	05/01/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	FAILED TO DRIVE IN DESIGNATED LANE
22GD003659	05/01/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD003660	05/01/2026	WARNING	Vogl (GC522)	WARNING	SPEEDING 10-19 MPH OVER LIMIT
22GD003661	05/02/2026	WARNING	Vogl (GC522)	WARNING	SPEEDING 10-19 MPH OVER LIMIT
22GD003662	05/02/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	CHANGED LANES WHEN UNSAFE
	20:22	WARNING	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD003663	05/02/2026	WARNING	Vogl (GC522)	WARNING	LIGHTED LAMPS REQUIRED
22GD003664	05/02/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD003665	05/02/2026	WARNING	Vogl (GC522)	WARNING	DISREGARD STOP SIGN
22GD003667	05/08/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	CHANGED LANES WHEN UNSAFE
	18:12				FAILED TO YIELD TO PEDESTRIAN IN CROSSWALK
22GD003668	05/09/2026	WARNING	Vogl (GC522)	WARNING	LOITERING
22GD003669	05/09/2026	WARNING	Vogl (GC522)	WARNING	SPEEDING 10-19 MPH OVER LIMIT
22GD003670	05/10/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD003671	05/10/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD003673	05/14/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD003674	05/14/2026	WARNING	Vogl (GC522)	WARNING	SPEEDING 10-19 MPH OVER LIMIT
22GD003675	05/30/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD003676	05/30/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 20-24 MPH OVER LIMIT
	01:41	WARNING	Vogl (GC522)	FORWARDED TO COURTS	DISREGARD STOP SIGN
22GD003677	05/30/2026	WARNING	Vogl (GC522)	WARNING	LIGHTED LAMPS REQUIRED
22GD003678	05/30/2026	WARNING	Vogl (GC522)	WARNING	SPEEDING 10-19 MPH OVER LIMIT
22GD003679	05/30/2026	CITATION	Vogl (GC522)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004341	05/18/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SAFETY BELTS REQUIRED
22GD004342	05/18/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004343	05/23/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004344	05/23/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004345	05/23/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SAFETY BELTS REQUIRED
	09:19	WARNING	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004346	05/23/2026	WARNING	Bird (GC504)	WARNING	VIOLATION OF RED LIGHT
22GD004347	05/23/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SAFETY BELTS REQUIRED
	10:01	WARNING	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004348	05/23/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SAFETY BELTS REQUIRED
22GD004349	05/23/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004350	05/23/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004351	05/23/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 20-24 MPH OVER LIMIT
22GD004352	05/23/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004353	05/23/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004354	05/30/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004355	05/30/2026	CITATION	Bird (GC504)	FORWARDED TO COURTS	SAFETY BELTS REQUIRED
	12:46	WARNING	Bird (GC504)	FORWARDED TO COURTS	FAILED TO YIELD TO PEDESTRIAN IN CROSSWALK
22GD004356	05/30/2026	WARNING	Bird (GC504)	WARNING	WINDSHIELD/FRONT SIDE WINDOWS NONTRANS/M/M
22GD004762	05/07/2026	CITATION	Dudley (GC503)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004763	05/15/2026	CITATION	Dudley (GC503)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004764	05/16/2026	WARNING	Dudley (GC503)	WARNING	SPEEDING 10-19 MPH OVER LIMIT
22GD004765	05/20/2026	WARNING	Dudley (GC503)	WARNING	SPEEDING 1-4 MPH OVER LIMIT
22GD004766	05/22/2026	CITATION	Dudley (GC503)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004767	05/22/2026	CITATION	Dudley (GC503)	FORWARDED TO COURTS	FAILED TO YIELD TO PEDESTRIAN IN CROSSWALK
22GD004768	05/27/2026	CITATION	Dudley (GC503)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD004769	05/28/2026	CITATION	Dudley (GC503)	FORWARDED TO COURTS	FAILED TO YIELD TO PEDESTRIAN IN CROSSWALK
22GD004770	05/28/2026	CITATION	Dudley (GC503)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD005644	05/02/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	RIGHT TURN ON RED LIGHT WHEN PROHIBITED
22GD005645	05/03/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	UNINSURED MOTOR VEHICLE
22GD005646	05/04/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	TRESPASSING
22GD005647	05/10/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD005648	05/11/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD005649	05/14/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	SAFETY BELTS REQUIRED
22GD005650	05/14/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	SAFETY BELTS REQUIRED
22GD005651	05/16/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	VIOLATION OF RED LIGHT
22GD005652	05/16/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	DISREGARD STOP SIGN
22GD005653	05/17/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	SPEEDING TOO FAST FOR CONDITIONS
22GD005654	05/18/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT
22GD005655	05/19/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	DISREGARD STOP SIGN
	18:34				DRIVING UNDER RESTRAINT (MUNICIPAL)
					UNINSURED MOTOR VEHICLE
22GD005656	05/19/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	TRESPASSING
22GD005657	05/19/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	DISREGARD STOP SIGN
22GD005660	05/21/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	SAFETY BELTS REQUIRED
	16:07				SPEEDING 10-19 MPH OVER LIMIT
22GD005661	05/23/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	RIGHT TURN ON RED LIGHT WHEN PROHIBITED
22GD005662	05/25/2026	CITATION	Billings (GC521)	APPROVED	Displayed Expired Temporary Permit 1 to 29 Days
	21:30				Drove a MV Without a Valid DL or Instruction Permit 1ST Offense
22GD005665	05/27/2026	CITATION	Billings (GC521)	FORWARDED TO COURTS	SPEEDING 10-19 MPH OVER LIMIT