



City Council Regular Meeting Agenda

Monday, January 12, 2026

City Hall - 1711 Miner Street, Idaho Springs, CO 80452

Tel: (303) 567-4421 Fax: (303) 567-4955

Video from Meetings are viewable on the City's Website.

You must join the Zoom Meeting (<https://us02web.zoom.us/j/84204473555>)
to participate in a meeting remotely.

1. **Work Session Agenda (5:30 pm) & Packet**
 - a. Clear Creek County Arts and Education (CCCAE) grant application
 - b. Business & Community Promotions Board Update
 - c. 15th Avenue Right of Way Request
 - d. Interviews for Appointment to Councilmember and City Clerk/Treasurer Vacancies
2. **Call to Order Regular Meeting (7:00 P.M.)**
3. **Roll Call**
4. **Pledge of Allegiance**
5. **Agenda Approval**
 - a. Motion to approve the agenda of January 12th, 2026
6. **Conflict of Interest**
7. **Approval of Minutes**
 - a. Motion to approve the minutes from December 8th, 2025
8. **Approval of Bills**
 - a. Motion to approve bills through December 22nd, 2025.
 - b. Motion to approve bills through January 12th, 2026.
9. **Public Comment**
10. **Unscheduled Public Comment**
11. **Appointments to Councilmember and City Clerk/Treasurer Vacancies**
12. **Swearing in of Elected Mayor, Councilmembers, and City Clerk/Treasurer**
13. **Finance Officer**

14. Resolutions

- a. Motion to approve Resolution #1, Series 2026 A Resolution Designating the Public Place for Posting of Notice of Regular and Special meetings of Local Public Bodies of the City of Idaho Springs.
- b. Motion to approve Resolution #2, Series 2026 A Resolution Repealing The Existing Three-Mile Area Plan and Adopting a New 2026 Three-Mile Area Plan For The City of Idaho Springs.
- c. Motion to approve Resolution #3, Series 2026 A Resolution Approving an Access and Maintenance Easement Agreement between the City of Idaho Springs and Mighty ARGO Metropolitan District NO. 2 Concerning approximately 71 square feet of City Property occupied by a District Waste Water Treatment Plant.

15. Ordinance First Reading

- a. Motion to approve Ordinance #1, Series 2026, an Ordinance amending rates and charges for Water and Sewer Service and making conforming amendments to the Idaho Springs Municipal Code.

16. Ordinance Second Reading

17. City Attorney

- a. City Attorney Office fee rates
- b. Marijuana license transfer procedure

18. City Administrator

- a. Staff report submitted with one request for action:
 - Motion to approve a proposal and engagement letter from DMC Auditing and Consulting, LLC in the amount of \$22,200 to audit the City's financial statements for the year ending December 31, 2025.

19. Administration Department

- a. Assistant City Administrator – Staff report submitted with two requests for action.

Motion to approve an Agreement for Services between the City of Idaho Springs and Chamomile & Sage Consulting Corporation (Sadie Schultz) to serve as a contract Director of the Business and Community Promotion Board.

Motion to approve the reappointment of Lindsey Valdez, Tara Worley and Lana Hearne to the Business and Community Promotion Board for a two-year term to expire on February 29th, 2028, and to reappoint Andrew

Marsh to a one-year term to end February 28, 2027.

- b. Community Development Planner - Staff report submitted with no requests for action.
- c. Deputy City Clerk – Staff report submitted with no requests for action.

20. Police Department

- a. Staff Report 01.12.26-No Action Items

21. Public Works Department

- a. Staff report with one request for action. Move to approve cost increase estimate from JVA for \$38,700 to cover the cost of CDOT permits and environmental consulting.

22. Mayor/Council

- a. Appointment of Clear Creek Regional Housing Authority Board Member and Alternate

23. Adjourn

In-person and remote meeting public attendance and participation instructions:

Participation

- To provide scheduled public comment, either in person or remotely, please fill out and return the Public Comment Form on the City's website. All requests must be submitted to the City Clerk (cityclerk@idahospringsco.com) by 6 p.m. (Six) the Wednesday before the scheduled meeting.
- To provide unscheduled public comment, please join the Zoom Meeting, identify yourself with your full first and last name, and use the "Raise Hand" feature to indicate your desire to speak.

General Guidelines

- Each public comment, whether scheduled or unscheduled, is limited to three (3) minutes.
- Council typically does not provide feedback during public comment sessions.
- If you would like to provide materials for Council to review along with your Comment, please sign up for Scheduled Public Comment and provide those materials to the City Clerk by the Wednesday Deadline.



January 7, 2026
PO Box 853
Idaho Springs, CO 80452

Dear City of Idaho Springs,

Clear Creek Center for Art & Education (CCCAE), a Colorado non-profit organization located in Idaho Springs, CO **would like to request the City's support as the grant administrator for the 2026 DOLA Rural Economic Initiative Grant** which opened today January 7, 2026, and is **due the beginning of February 2026**.

CCCAE would request \$150k (maximum allowed) to fund general operating to support youth and community education programs, engaging students in the arts and artistic experiences by bringing creative, cultural related topics into the curriculum to develop leadership, social-emotional intelligence, and cognitive and motor skills, while mentoring, empowering, and employing local artists and educators.

The Clear Creek Center for Arts & Education connects creators, educators, students, and patrons of the arts to spark inspiration and shared cultural experiences in Clear Creek County, Colorado. The mission ignites arts education and awareness through impact investments in performance arts and community events that enrich lives and strengthen local culture. We empower budding and established artists and educators to bring creative learning into classrooms, preparing today's youth to become tomorrow's innovative workforce. Believing community thrives through collaboration, CCCAE partners with schools, governments, business owners, other nonprofits, and civic committees to drive economic diversification and ensure a resilient, thriving, and creative Clear Creek County.

The REDI Grant would secure continued and consistent operations for 2026, and help address the community support required to unlock the \$1.538M awarded Colorado Creative Industries for capital construction.

Ultimately, CCCAE needs a permanent home to:

- Fuel creativity, learning, and community every day.
- Effectively operate a social enterprise that hosts performances and events that generate revenue for scholarships for local students and artists.

Progress:

- Raised \$26,000 — that's 52% of our \$50,000 immediate goal.
- This is part of a larger effort to close a \$200,000 gap to finalize design and secure over 300 supporters, to help unlock the \$1.538 million grant already awarded to the project through Colorado Creative Industries.

This is about securing the future of arts education, youth opportunity, and community vitality.

Respectfully,
Carla Pokrywka Cole
Acting Executive Director, Clear Creek Center for Arts & Education

www.CCCE.org

TO: Mayor and City Council

FROM: Sadie Schultz, Director, Business & Community Promotion Board

DATE: 1/12/2025

RE: 2025 Year in Review and 2026 Look Ahead: Business & Community Promotion

Overview

This memo provides a brief year-end update on 2025 activities related to business vitality, marketing, events, and parking coordination, along with a high-level look ahead to priorities for 2026.

2025 Year in Review – Top 5 Big Wins

1. Launch of VisitIdahoSpringsCO.com

A fully optimized destination and community website now serves as a central hub for local businesses, events, and visitor information, improving clarity and visibility for both residents and visitors.

2. Strong, Consistent Events Programming

Major events such as Fourth of July, Fur-Ling Fest, Miner Street block parties, and Holiday Ramble continued to drive foot traffic and support downtown businesses throughout the year. We learned a lot and are making adjustments as we move into 2026

3. Improved Community Engagement & Transparency

Quarterly Community Conversations and regular updates helped residents and businesses stay informed on parking changes, construction impacts, and downtown planning efforts.

4. Sales Tax Resilience During Construction

Despite I-70 and downtown impacts, Idaho Springs remained economically resilient, supported in part by marketing, events, and coordinated communication efforts.

5. Progress on Long-Term Wayfinding & Branding

Significant groundwork was completed in 2025 to advance a citywide wayfinding and branding strategy, positioning the City to pursue implementation funding.

In addition, I want to note that the Business & Community Promotion Board has voluntarily committed to continue serving into 2026, demonstrating strong engagement and continuity in leadership during a time of growth and transition.

2026 Look Ahead – Key Priorities

Marketing & Business Support

The 2026 Community Promotion budget prioritizes continued investment in marketing, events, and communications that directly support local businesses and community vitality. Emphasis is placed on stabilizing and strengthening shoulder-season activity, while ensuring residents are heard and information is communicated clearly, consistently, and transparently.

Wayfinding & Grant Funding

The City is preparing an application for the 2026 Tourism Management Grant to support continued progress on the wayfinding project and advance implementation planning. In addition, the City has been awarded \$25,000 from History Colorado and will be working with Dylan to develop a multimedia Historic Tour to be hosted on the VisitIdahoSpringsCO.com website. This work will begin in 2026.

Events & Activation

The attached 2026 events calendar reflects a full, coordinated schedule that includes City events as well as programming from CCMRD, nonprofit partners, and community organizations. The calendar emphasizes proven events, downtown activations, and strategic partnerships, while also exploring new revenue options, such as vendor fees and sponsorships, to help address event funding gaps.

Parking Program Updates & Next Steps

Significant coordination work is underway with Interstate Parking and City staff. Recent and upcoming actions include:

- Park N Optimize Dashboard is now successfully pulling reports that City staff and I are using along with other analytics to track data.
- Interstate Parking is developing a full cost analysis to demonstrate the true operational cost of managing parking in Idaho Springs.
- A resident mailer will be sent to ensure all residents are registered in the upgraded parking portal and are aware of the Library help sessions.
- Event calendars are being shared to evaluate opportunities for premium event parking pricing.
- New parking rate recommendations are planned for presentation to Council in early March, with implementation following approval.
- We would like approval to start doing welcome warnings during off peak periods when lot occupancy is below 50%.

These updates are intended to improve clarity, compliance, and financial sustainability of the parking system while supporting businesses and visitors.

Closing

2025 was a year of building, listening, and laying groundwork. 2026 will focus on refinement, implementation, and continued support for Idaho Springs' businesses, residents, and visitors. I appreciate Council's ongoing support and look forward to continuing this work together.

Please feel free to reach out with any questions or if additional detail would be helpful.

Respectfully,

Sadie Schultz

Contracted Director, Business & Community Promotion Board

Confirmed Events	Confirmed -IS-City Run Event	Confirmed Event - CCMRD	Confirmed City and Partner Event
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Date	Event	Organizer	Description
2/7-2/8/2026	Altitude Apnea Swim Event	CCMRD/Freedivers	
2/14-2/16/2026	PBR Pond Hockey	PBR Hockey/GT	Major pond hockey event in GT
Friday, February 21, 2025	Pond Hockey	CCMRD/Cabin Creek	
Thursday, March 5, 2026	Community Conversation	City	East End at YARDS--One per quarter- 1st QTR
Wednesday, April 15, 2026	ARGO Grand Opening	ARGO/City	opening of the gondola
Saturday, April 4, 2026	Eggstravaganza	CCMRD	lifeguards/eggs/earth day craft/
Monday, April 27, 2026	Closure of Miner Street	City	Closure of Miner Street to foot traffic only
Sunday, May 17, 2026	Canine on the Creek		
Saturday, May 16, 2026	Clear Creek Clean Up	Rotary/City/CCC	County wide clean up. \$\$ for dumpsters, and After party BBQ at CRC Park.
Monday, May 18, 2026	River Clean Up & Rafting Kickoff	Rafting Industry/City/TK	River clean up and after-party at Tommy Knockers Organized by rafting companies.
Sunday, May 24, 2026	Burro Race	Private/City	Sponsored Burro Race
Thursday, May 28, 2026	CCHS Senior Parade	City/School Volunteers	Downtown parade. Promote it and host "after party"
Saturday, June 6, 2026	Fur-Ling Fest/Summer Kick off/	City/TK/ARGO	Event partnered with Humane Society
Thursday, June 11, 2026	Community Conversation	City	2nd QTR-DT at TK or Club?
Tuesday, June 17, 2025	Session Series	Shift Events/ARGO/COMBA	End of the season downhill bike event at the mountain park.
Thursday, June 18, 2026	Every Thursday starts Market on Miner-3p-7p		hosting vendors on Miner Street in non-activated spaces
Saturday, June 27, 2026	Slacker Half Marathon	CCMRD	
Saturday, July 4, 2026	July 4th	City	Same as usual. Music, events, games, fireworks, etc. Beloved!
Thursday, July 9, 2026	Thursday and Sunday Music on Miner	City/TK/Westbound	Alternating Thursdays- one week at TK on the Street, next week at Westbound
Saturday, July 25, 2026	Blue Sky Hill Climb	Shift Events	Start and finish in DT Idaho Springs

Saturday, August 8, 2026	GTIS Half Marathon	CCBC	Historic half marathon hopefully ending again in downtown Idaho Springs
Friday, August 14, 2026	VIP Rapidgrass event at ARGO-and pop up music on Miner		
Saturday, August 15, 2026	Rapid Grass	CCMRD/City/Rapidgrass	Moving this to Downtown street festival free event
Thursday, August 20, 2026	Community Conversation	City	3rd QTR-YARDS
Thursday, September 10, 2026	Hero's Parade	Veterns Services Elks	Vet Servies
Thursday, October 29, 2026	trunk or treat on Miner Street	City	In coordination with local businesses, kid friendly street closure, Halloween party!
Saturday, October 31, 2026	ZOMBIE Fun Run and Halloween party on Miner	CCMRD/City	
Saturday, November 7, 2026	Pumkin SMASH - Fall Festival	CCMRD/City	
11/6/2026-11/7/2026	Clear Creek Film Festival	Film Fest Group	
11/28/2026-11/29/26	Holiday Ramble	City/ARGO/CCCAE	Lighting of the City holiday lights for the season! A fairy tale wintry event. Includes the Missetoe Market at the base of the ARGO-Victorian carolers, historic holiday décor, stories of early settlers, and mining-era holiday customs
Monday, December 1, 2025	Minter Street Opened to Vehicles	City	Miner Street Opened once again to vehicle traffic
Tuesday, December 1, 2026	VCMP Seasonal Closure	City	for wild animal winter range protection. Closed to March



TO: Idaho Springs City Council
CC: City Administrator Andrew Marsh
FROM: Dylan Graves, Community Development Planner
SUBJECT: 417 15th Avenue Right-of-Way Easement/Vacation Request
MEETING DATE: January 12, 2026

BACKGROUND

The owner of 417 15th Avenue, Kerry Tierney, approached city staff in July 2025, to discuss potentially acquiring the city right-of-way (ROW) adjacent to her property that is at the north end of 15th Avenue and ends as a dead end below Wall Street.

The property owner has improved this area of ROW with an entry path and garden space that she would not like to lose. Additionally, the city's ROW has historically had some maintenance issues, with some dead trees, wood and other debris on the ground, and overgrown grass. The owner has stated that in addition to providing certainty that the city will not remove her improvements, she would be willing and able to maintain that section of hillside between the end of 15th Avenue and Wall Street above it.

In October, the city received a formal request for a ROW vacation or easement for the subject property and adjacent ROW and heard from the property owner at public comment to discuss the request. This work session item and memo is meant to address that public comment and analyze whether any action should be taken with respect to the ROW.

CITY NEED FOR THE ROW

The concern staff have with this request is that there is an active sewer line in this area that the city needs to be able to access now and into the future. Talking with Ed (Ed Sigward, Public Works), access to this sewer line must be maintained. Because there is an active use in the ROW, staff would not recommend that the city vacate or sell the ROW at present.

That said, in the future there may be a plan to abandon this sewer line and instead run the sewer line through Wall Street and down to the main in Colorado Boulevard. If this were to occur, the city would no longer need this ROW for utilities or other uses. If and when that is the case, staff would be more comfortable vacating or selling this portion of ROW.

POTENTIAL IMPROVEMENTS TO THIS ROW

Although city staff do not think it is wise to vacate or sell this portion of ROW at this time, we do believe that some improvements could be made to better maintain this area and Public Works has agreed to make these improvements. First, all dead trees and branches and any other debris should be removed to reduce fire risk and improve aesthetics in the area. Second, the existing portion of visible sewer line will be painted to better blend in with the surroundings, further improving aesthetics. Finally, Public Works is committed to doing routine maintenance in the area to reduce weeds and overgrowth in the area.

In the future, should the sewer line be abandoned, staff believe that this ROW request could be reconsidered. For now, staff believe that it makes sense to maintain the area as city ROW but work with the property owner to protect her interests, including her existing front access steps and garden space that have existed in that area for some time (15+ years, at least).

REQUEST FOR DIRECTION:

How would City Council like to proceed with this request for the vacation or sale of city ROW in the vicinity of 417 15th Avenue?

September 8, 2025
Karen Tierney-Gay
417 15th Ave.
Idaho Springs, CO 80452
510 846 9990
RE: Application for Vacation of Easement at 417 15th Ave

Dear Members of the City Council/Planning Commission,

This letter formally requests the vacation of the property directly in front of my house located at 417 15th St. Idaho Springs, Co. 80452 (Lot # here). The property is adjacent to a no-through road and although it is in Idaho Springs proper, it is fairly isolated.

The request is made to consolidate the adjacent land and improve the usability of the property. It would allow for a more cohesive and logical property layout. I don't believe this area represents any of the city's long-term planning goals.

I've been unable to find any reference to historical or current city use of this area aside from the utilities located there.

I believe the past and current use and maintenance of this area, directly related to access, parking, etc. for my house, is the best use of the area. The area is essentially the only physical access to my property and provides access to no other private or public property. And there would be no impact to the public of this requested change in ownership.

There is an informal trail used by some for access from Wall Street directly to 15th Avenue. This access would not be disrupted. As far back as I can tell, prior owners and I have used this area for parking, walkway access to my house from the street, gardens, etc. and that I would continue that use.

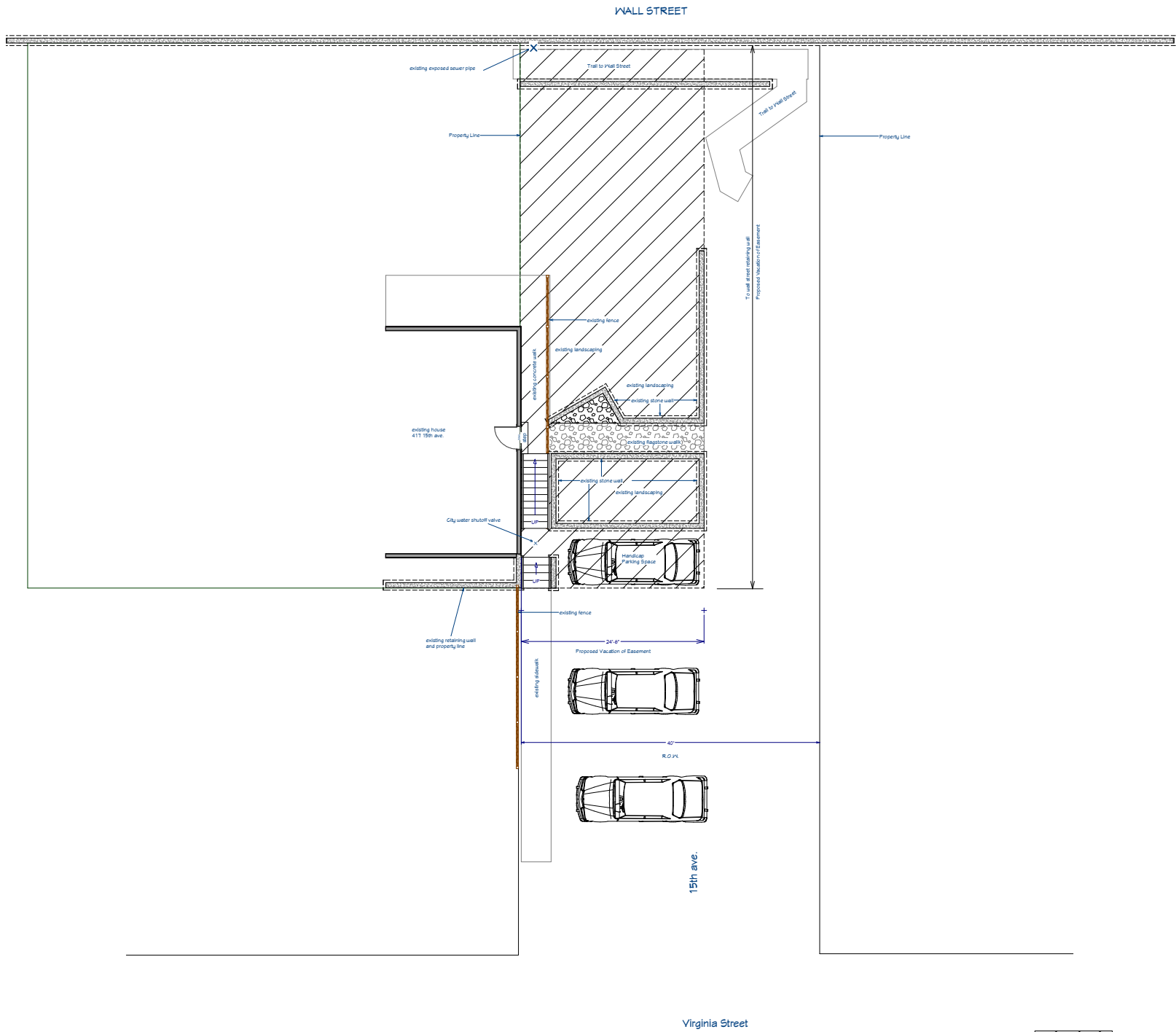
I am committed to maintaining the property under all city compliances and regulations. I've included a survey provided by the city showing the current property boundaries and the area covered by this vacation request. Per my discussions with city personnel, I understand there would be easements included in the vacation to cover the city's access to any utilities, etc., that exist now or in the future within the vacated area.

I understand that there are established procedures for the vacation of public right-of-way and am prepared to comply with all city regulations and requirements. I am available to meet with city staff to discuss this matter further and to provide any additional information needed.

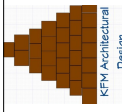
Thank you for your time and consideration.

Sincerely,

Karen Tierney



Hatch lines are the area
of Vacation of Easement



REVISION TABLE		REVISED BY	DESCRIPTION
NUMBER	DATE		

SITE PLAN

417 15th ave. Property
Realignment

DRAWINGS PROVIDED BY:
KFM Architectural Design
P.O. Box 153
Idaho Springs, Colorado 80452
303.667.1516

DATE:

9/4/2025

SCALE:

1/8" = 1'-0"

SHEET:

A-1









Phyllis Adams
Post Office Box 1271
Idaho Springs, CO 80452-1271

December 29, 2025

Mayor and City Council
City of Idaho Springs

I write to express my interest in being appointed to the positions of both City Clerk and City Treasurer.

I have lived in Idaho Springs since 1980, am a registered voter and far exceed the minimum age required for appointment.

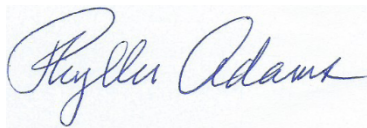
Since 1992 I have been fortunate to accumulate a wide range of experience with our local government, having served as City Clerk, City Administrator and City Council member. I have served on the HPRC and currently serve as Chair of the Historic Sites and Facilities Commission. I have also been an independent contractor for the city.

All that is of little relevance now, given the limited job responsibilities of the City Clerk and City Treasurer. However, I believe it demonstrates my interest in and willingness to serve Idaho Springs.

My appointment, if granted, will not only serve the city's interests, but will allow me to once again be more directly involved in the business of this city I care deeply about.

I will be available to answer any questions you may have.

Thank you for your thoughtful consideration.



Phyllis Adams

January 6, 2026

To the Honorable Mayor Harmon and City Council;

I respectfully ask that I be appointed to the positions of City Clerk and City Treasurer. It has been my honor and privilege to serve in those roles for many years.

I find it a pleasure to work with Wonder, she deserves the respect and appreciation for her dedication and hard work.

I feel very confident that the Deputy Clerk and myself, if appointed can perform all the responsibilities that would meet the needs of the City and its constituents.

Thank you for your consideration,

Diane Breen

Scott Pennell

1245 Co. Blvd

Idaho Springs, Co 80452

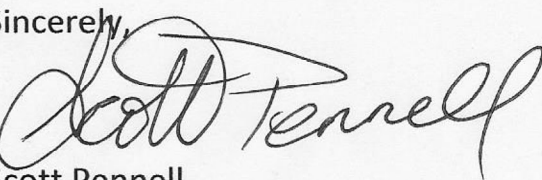
12/29/25

Re: City Council Ward 1

To Mayor & Council,

I understand that the question of my term limited status for the Council seat in Ward 1 is open for interpretation. If I'm eligible for a 2 year appointment, I would find it an honor & privilege to be considered for that role.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Pennell", with a large, stylized loop at the end.

Scott Pennell

Application for Vacant Ward 1 Council Seat

January 4, 2026

To Whom It May Concern:

My name is Sharon Bassist, and I am writing to express my interest in the vacant Ward 1 Council seat.

I have been a resident of Idaho Springs since November 2005 and have been residing at 546 Colorado Blvd. since April 2007. During this time, I have maintained my status as a registered voter in the community. Although I have never previously served in local government, I am eager to become an engaged member of our community and contribute to its growth and development.

Thank you for considering my application.

Sharon Bassist

303-725-0475

squarepegcatering@yahoo.com

From: [Jennie Kim](#)
To: [Wonder Martell, Deputy City Clerk](#)
Subject: Letter of Interest-City Clerk Position
Date: Monday, December 15, 2025 10:13:32 PM

Jennie Kim
2920 Colorado Blvd. #3097
Idaho Springs, CO 80452
kim.jennie@yahoo.com

12/15/2025

Dear City Council members,

I am writing to express my interest in the City Clerk position for Idaho Springs. I have been an active member of the Business and Community Promotions Board since its inception. I am eager to contribute to our city's efficient governance and commitment to community engagement.

My strong organizational skills, attention to detail, and ability to uphold policies and procedures make me confident in my capacity to excel as our City Clerk. I am interested in the dedication to community focused initiatives would like to show support for our continued progress.

I have 15 years of experience as director of a private English language institute in South Korea and 3.5 years managing the 6&40. I am happy for the opportunity to utilize my knowledge to ensure seamless operations and effective communication for the citizens of Idaho Springs.

Thank you for considering my application.

Sincerely,

Jennie Kim

To Whom It May Concern,

As a fifth generation native of Idaho Springs, I believe that the community heritage left me by the Marchington, Daugherty, and Lubinski families was, and still is, deeply impactful to my life. My ancestors were an integral part of our local history and regional growth starting with Colorado gold rush.

As a resident of Idaho Springs, I believe that it is my privilege to mentor family members and specifically, my grandchildren (seventh generation), in how to be a positive and contributing influence within the community that supports them.

As a result, I am respectfully submitting my application to be appointed to the Idaho Springs City Council for your review.

Professionally, I retired after 35+ years from university educational and administrative systems, that provided me with respectful and observant people skills, strong analytical perspectives, and a positive civic outlook. My additional experience includes project management, personnel administration, and fiduciary responsibilities.

As council members, organic and intentional growth becomes our primary responsibility as it works to support those in our community by helping them thrive and succeed in the midst of forward-focused growth while recognizing and honoring the foundations of our past. I believe that the opportunities and responsibilities granted to city council members are to be executed with respect and diligence. To be able to assist our community by reviewing and establishing policies that encourage engagement, and to evaluate our local economic vitality within a cooperative team effort atmosphere, would be an honor.

Thank you in advance for your time and consideration. Should you have any additional questions, please contact me directly at scottlubinski@gmail.com or 303-596-7900.

Sincerely,

A handwritten signature in black ink, reading "Scott Lubinski". The signature is written in a cursive, flowing style.

Scott Lubinski
606 Colorado Blvd
Idaho Springs, CO 80452
scottlubinski@gmail.com
303-596-7900

Briana Reagon
1006 Colorado Blvd
Idaho Springs, CO 80452
November 29, 2025

City Clerk's Office
City of Idaho Springs
PO Box 907
Idaho Springs, CO 80452

Re: Letter of interest to serve on the Idaho Springs City Council for Ward 1

Dear Mayor Harmon and Members of the Idaho Springs City Council,

I'm writing to express my interest in serving on the Idaho Springs City Council, representing Ward 1. As a lifelong resident of Idaho Springs, this community has shaped who I am in countless ways, and I feel truly ready to give back in a deeper and more meaningful capacity.

Growing up in Idaho Springs and living here has given me a unique perspective on what makes Idaho Springs special. Over the years, I've had the privilege of working with many of the organizations that help make our town strong. I've supported efforts with the Idaho Springs Historical Society, helped host events for Charlie's Place and volunteered with several community-based charities. I'm also a proud and active member of the Elks, both locally and statewide, where service and community support are at the heart of everything we do.

In addition, I've been fortunate to assist the Veterans Coalition and our Elks Lodge with deployment and welcome-home events for the Colorado National Guard, along with other branches of the military. Being part of those moments-supporting service members and their families-has meant a great deal to me and has deepened my appreciation for the people who call this state home.

I've worked almost my whole adult life in Idaho Springs. I started out at Loveland Ski Area as a snowboard instructor in high school while also delivering pizzas for Picci's Pizza. While attending Red Rocks Community College pursuing my Associate's degree in business, I was an office assistant for Shotcrete Technologies. While completing my Bachelor's Degree in Business Management at Metro State, I was concessions manager at Pepsi Center and CU Boulder.

I come to community discussions prepared to learn all sides, and I approach local issues with an unbiased, resident-focused perspective. My only goal is to serve the community as a whole and ensure that all voices are heard.

If given the opportunity to serve on the Council, I hope to focus on:

- **Protecting our historic identity** while supporting responsible and sustainable growth.
- **Improving everyday infrastructure and city services**, making Idaho Springs easier, safer, and more enjoyable for residents and visitors alike.
- **Keeping communication open and honest**, ensuring people feel informed, included, and connected to local decision making.
- **Continuing to support our local organizations, charities, and service groups** that strengthen our town and lift up our neighbors.

Additionally, if I am selected to fill this vacancy, I would represent Ward 1 and the constituents with pride and enthusiasm. I would also enjoy working alongside the Boards and Commissions within the City as well as other municipal and county boards as appropriate.

In closing, Idaho Springs has always been home to me and it would be an honor to contribute to its future by serving on the City Council. Thank you for your time and consideration. I am available at anytime to answer questions or visit with you to learn more about me. I may be contacted at (303) 519-8617 or brianareagon@gmail.com.

With regards,



Briana Reagon

Michael Rodgers
847 Colorado Blvd
Idaho Springs, CO 80452
202 288 0434
mrodgers@hanoverresearch.com

January 7, 2026

Re: Application for Appointment to Idaho Springs City Council

Dear Mayor Harmon and Councilmembers,

I am writing to apply for appointment to the Idaho Springs City Council. I care deeply about Idaho Springs and want to contribute in a practical, reliable manner by doing the work, showing up prepared, listening closely, and helping the council make decisions that are transparent, sound, and grounded in data and town needs.

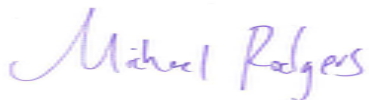
For the past three years, I have served as Chair of the Clear Creek County Open Space Commission. In that role, I have worked within public-meeting requirements, collaborated with staff and community stakeholders, and helped lead discussions that balance competing priorities, such as public access, stewardship, budgets, and long-term community benefit. That experience translates directly to the expectations of a councilmember, including effective meeting leadership (when needed), respect for process, and decision-making that earns public trust.

Professionally, I work as a Senior Research Advisor at Hanover Research, with a background in research leadership and project management. My work requires turning complex information into clear recommendations, communicating tradeoffs plainly, and delivering on deadlines, skills I would bring to council deliberations, budgeting discussions, and policy evaluation.

If appointed, my first priority would be to be a constructive, reliable member of the council team. I understand that housing and parking are urgent and persistent issues for Idaho Springs. On these and all issues, I am interested in making data informed decisions that reflect a pragmatic approach to problem solving, with community input and feedback.

Thank you for your consideration. I would welcome the opportunity to speak with you and answer any questions.

Sincerely,



Michael Rodgers

Michael Rodgers

847 Colorado Blvd, Idaho Springs, CO 80452

202 288 0434

mchroddgers@icloud.com

Education:

Ph.D., Religion (Philosophy of Religion), Claremont Graduate University 2012

B.S., Political Science, Philosophy, Southern Nazarene University 2003

Work History:

Senior Research Advisor, Hanover Research, Washington, D.C. 2021-current

- Develop and host quarterly roundtables and webinars, including original research presentations, to groups of 150-300 executives and senior administrators
- Design workshops for executive teams and host workshops for “Advisory” level clients. Recent topics include “Data Driven Academic Development,” and “Integrated Brand Strategy”
- Oversee client management and initial research scope discussions for new and junior Content Directors
- All responsibilities from “Research Advisor”

Research Advisor, Hanover Research, Washington, D.C. 2019-2021

- Advise clients, including university presidents, vice presidents, and other executives, on research strategies to achieve institutional goals
- Work across internal teams, including marketing, strategy, sales, account management, and content, to create new products
- Provide senior research support to account management and sales team to bring in new clients and save existing clients; performance evaluated on total team revenue with goal of ~\$15,000,000 annually
- Manage research teams, including quantitative and qualitative primary research, data analysis and modeling, and secondary research
- Advise Content Directors (project managers) on best practices and strategies for scoping and designing research projects

Content Director, Hanover Research, Washington, D.C. 2017–2019

- Responsible for managing client pool of 30+ colleges/universities, with total annual revenue ~\$1.5 million
- Design research projects and identify methodologies to answer wide variety of market research related requests from clients
- Direct research teams with various methodologies, including quantitative, qualitative, and secondary research. Includes direct project management of over 50 associates and analysts assigned to research topics
- Support client development as sales-team liaison, respond to RFPs, and as on-site consultant

Content Analyst, Hanover Research, Washington, D.C. 2015–2017

- Conduct primary and secondary research on client focused, custom market research requests and policy briefs
- Create client ready reports on short timelines, including data analysis and visualization
- Project lead and edit work of junior analysts and associates

Adjunct Professor, Multiple universities and locations 2010–2017

- Prepare course materials in Ethics, Religion, and Philosophy
- Present lectures to large classes and lead class discussion

Postdoctoral Assistant, Institute for Social Ethics, University of Zurich, Switzerland 2012–2014

- Developed, organized, and edited volumes for publication
- Daily correspondence with faculty and students to direct research goals and manuscripts

Assistant Director, Fayyaa Integrated Development Association, Ethiopia 2005–2006

- Managed 30+ employees from diverse backgrounds
- Developed project and grant proposals for community development programs, ranging from large \$5,000,000+ USAID grants to small micro-finance projects
- Responsible for all project updates and reports for donor organizations, including USAID, UNICEF, Geneva Global, and others

Continuing Education:

- The Data Scientist's Toolbox (Coursera Certificate, 2016)
- Business Metrics for Data-Driven Companies (Coursera Certificate, 2016)
- Introduction to Python for Data Science (DataCamp Certificate, 2016)
- Introduction to R (DataCamp Certificate, 2016)

**IDAHO SPRINGS CITY COUNCIL
REGULAR MEETING
December 08, 2025**

The City Council of the City of Idaho Springs held a work session regular meeting, and executive session on December 08, 2025, in the city council chambers. Mayor Chuck Harmon called the regular meeting to order at 7:10 p.m.

Answering the roll were: Mayor Chuck Harmon, Councilmember Lisa Manifold, Mayor Pro Tem Jeremy Jones, Councilmember Jim Clark, Councilmember Scott Pennell, Councilmember Kate Collier and Councilmember Janine Mariani. Staff present were City Administrator Andrew Marsh, Assistant City Administrator Guy Patterson, Community Development Planner Dylan Graves, Deputy City Clerk Wonder Martell, Chief of Police Nathan Buseck. Public Works Director Edward Sigward and Assistant City Attorney Nick Klien.

The Pledge of Allegiance was recited by all present.

AGENDA APPROVAL

Councilmember Mariani moved to approve the amended agenda removing the executive session.

Councilmember Manifold seconded the amended agenda, second followed by an all in favor voice vote.

CONFLICT OF INTEREST

Councilmember Clark has a conflict with the bills to Allied Towing. Councilmember Clark will abstain from voting on the Allied Towing bills.

APPROVAL OF MINUTES

Mayor Pro Tem Jeremy Jones moved to approve the minutes of November 24th, 2025, Councilmember Collier seconded. Second followed by an all in favor voice vote.

APPROVAL OF BILLS

Councilmember Collier moved to approve the bills to December 8th not including the bills to Allied Towing Councilmember Pennell seconded. Second followed by an all in favor roll call vote.

Councilmember Pennel moved to approve the bills to Allied Towing. Councilmember Manifold seconded, second followed by an all in favor roll call vote with Councilmember Clark abstaining from the vote.

**PUBLIC COMMENT – SCHEDULED
UNSCHEDULED PUBLIC COMMENT**

PRESENTATION

Gary Moore from COMBA presented the City of Idaho Springs City Council with a check for \$135,000.00 that they were to get by fund raising. Mr. Moore stated that there has been under 2 million spent on the trails and 80% of those funds have come from outside the City. Mr. Moore also mentioned that they have a grant application in and they will be giving presentations for that application in the first week of January 2026 and this \$200,000.00 grant is for non-motorized trails. Mr. Moore mentioned that there are a total of 11 trails and 8 of them are for bicycles only. Councilmember Mariani asked Mr. Moore if there was a match requirement for this grant, and Mr. Moore advised that the match is \$65,000.00. Mr. Moore also mentioned that the seasonal closure starts December 1st for the South end of the park and that this closure leaves about 5-6 trails open all season and the seasonal closure will last until April 1st, 2026. Councilmember Pennell mentioned that more literature and blockading could help with the seasonal closure. Councilmember Collier asked Mr. Moore if there were any hiking trails open during the seasonal closure, Mr. Moore advised that there are 3 trails open to hikers.

**LIQUOR LICENSING AUTHORITY
FINANCE OFFICER**

MINUCIPAL JUDGE

Judge Michael Goodbee presented his annual report to council. Mr. Goodbee thanked staff and council for allowing him to serve this community.

RESOLUTIONS

1.Public Hearing: Resolution #32, Series 2025 A Resolution summarizing expenditures and revenues and adopting a budget for the City of Idaho Springs, Colorado for the calendar year 2026 and appropriating sums of money for said year.

OPEN: Mayor Harmon opened the public hearing at 7:28 pm.

STAFF: City Administrator Andrew Marsh presented the resolution to council for approval. Mr. Marsh mentioned that this budget process starts in June/July and that the City is going into a transition year. Mr. Marsh thanked Council and department heads for their help in finding savings and this is formal adoption of the budget.

PUBLIC COMMENT: There was no comment on this public hearing.

CLOSE: Mayor Harmon closed the public hearing at 7:29 pm

MOTION: Councilmember Collier moved to approve Resolution #32, Series 2025 A Resolution summarizing expenditures and revenues and adopting a budget for the City of Idaho Springs, Colorado for the calendar year 2026 and appropriating sums of money for said year. Mayor Pro Tem Jeremy Jones seconded second followed by an all in favor roll call vote.

2. Councilmember Mariani moved to approve Resolution #33, Series 20205 A Resolution levying general property taxes for the year 2025 to help defray the costs of government for the City of Idaho Springs, Colorado for the 2026 budget year. Councilmember Pennell seconded, second followed by an all in favor roll call vote.

3. Councilmember Manifold moved to approve Resolution #34, Series 2025 A Resolution approving a Senior Housing Restrictive Covenant and Agreement between the city and Alfred E. Brown for property known as 839 CO-103, Idaho Springs CO 8052. Councilmember Mariani seconded, second followed by an all in favor roll call vote.

4. Mayor Pro Tem Jeremy Jones moved to approve Resolution #35, Series 2025 A Resolution approving and adopting the City Council Rules of Conduct and Procedure. Councilmember Manifold seconded, second followed by an all in favor roll call vote.

**ORDINANCE FIRST READING
CITY ATTORNEY**

CITY ADMINISTRATOR

ADMINISTRATIVE DEPARTMENT

Assistant City Administrator – No staff report submitted.

Community Development Planner- No Staff report submitted.

Deputy City Clerk – Staff report submitted with no requests for action.

POLICE DEPARTMENT

Staff report submitted with no requests for action.

PUBLIC WORKS DEPARTMENT

Staff report submitted with no requests for action

COMMITTEE REPORTS**CITY CLERK/TREASURER****MAYOR/COUNCIL**

Appointments for City Council Ward 1 and City Clerk vacancies – Letters of interest due to the Deputy City Clerk by January 7th, 2026 for consideration of appointments at the City Council regular meeting on January 12th, 2026.

The Regular Meeting for City Council on December 22nd, 2025 is cancelled.

Councilmember Manifold mentioned that the Virginia Canyon Mountain Park is supposed to be a park, not a Mountain Bike Park, that she does not feel that comfortable in providing a grant match until there are designated hiking trails for residents, including our elderly population. Councilmember Manifold stated that these groups of hikers don't feel comfortable sharing the trails with the mountain bikes and that hiking trails should be priority. Councilmember Pennell asked about the study regarding the bike park that was supposed to be done by the Business and Community Promotions Board director as that study will show how much of the bike park attendees are coming downtown.

Councilmember Mariani stated that she is now the Chair of the Housing Authority and things are picking up, and they are currently looking for members.

EXECUTIVE SESSION**ADJOURN**

Mayor Harmon adjourned the regular meeting at 7:40 pm.

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
AmeriGas (1478)								
3184326595								
3184326595	Invoice	Propane	12/09/2025	01/08/2026	1,822.15	Open	12/25	10-10-6001
Total 3184326595:					1,822.15			
3184467278								
3184467278	Invoice	Propane	12/13/2025	01/12/2026	1,212.73	Open	11/25	10-10-6001
Total 3184467278:					1,212.73			
Total AmeriGas (1478):					3,034.88			
Black Lab Digital Marketing (2190)								
3790								
3790	Invoice	Google fees and click manageme	12/09/2025	01/08/2026	125.06	Open	11/25	10-21-5037
Total 3790:					125.06			
Total Black Lab Digital Marketing (2190):					125.06			
Blackwell Oil (284)								
11/30/2025								
11/30/2025	Invoice	Fleet Fuel Streets	11/30/2025	12/30/2025	223.36	Open	11/25	10-10-6191
11/30/2025	Invoice	Fuel - Parks	11/30/2025	12/30/2025	3.14	Open	11/25	10-60-6191
11/30/2025	Invoice	Red Diesel - Streets	11/30/2025	12/30/2025	442.68	Open	11/25	10-10-6012
Total 11/30/2025:					669.18			
Total Blackwell Oil (284):					669.18			
Browns Hill Engineering & Cont (1416)								
30936								
30936	Invoice	August Invoice starlink	08/01/2025	12/30/2025	287.00	Open	11/25	51-00-5335
Total 30936:					287.00			
31664								
31664	Invoice	Service WWTP	12/11/2025	01/10/2026	2,622.60	Open	11/25	52-00-5108
Total 31664:					2,622.60			
Total Browns Hill Engineering & Cont (1416):					2,909.60			
Caselle Inc. (287)								
13712								
13712	Invoice	Contract Support - admin	12/04/2025	01/03/2026	442.00	Open	01/26	10-20-5108
13712	Invoice	Contract Support - pd	12/04/2025	01/03/2026	442.00	Open	01/26	10-30-5108
13712	Invoice	Contract Support - streets	12/04/2025	01/03/2026	442.00	Open	01/26	10-10-5108
13712	Invoice	Contract Support - waste water	12/04/2025	01/03/2026	221.00	Open	01/26	52-00-5108
13712	Invoice	Contract Support - water	12/04/2025	01/03/2026	221.00	Open	01/26	51-00-5108
Total 13712:					1,768.00			
Total Caselle Inc. (287):					1,768.00			
CenturyLink (569)								
333637776-112225								
333637776-112225	Invoice	WTP	11/22/2025	12/15/2025	142.73	Open	12/25	51-00-5303
Total 333637776-112225:					142.73			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
333710092-112525								
333710092-112525	Invoice	PW Internet	11/25/2025	12/15/2025	235.88	Open	12/25	10-10-5335
Total 333710092-112525:					235.88			
333469199-112825								
333469199-112825	Invoice	WWTP	11/28/2025	12/17/2025	102.94	Open	12/25	52-00-5303
Total 333469199-112825:					102.94			
Total CenturyLink (569):					481.55			
Certified Languages International (2112)								
334110113025								
334110113025	Invoice	Translator	11/30/2025	12/30/2025	129.90	Open	11/25	10-30-5108
Total 334110113025:					129.90			
Total Certified Languages International (2112):					129.90			
Chicago Creek Sanitation (434)								
2025-24								
2025-24	Invoice	Maintenance Fee	11/28/2025	12/28/2025	197.00	Open	12/25	51-00-5206
Total 2025-24:					197.00			
Total Chicago Creek Sanitation (434):					197.00			
CIRSA (1511)								
1000834								
1000834	Invoice	Workers Comp - Morrow	12/03/2025	01/17/2026	669.14	Open	11/25	10-30-5314
Total 1000834:					669.14			
Total CIRSA (1511):					669.14			
Clear Creek County Clerk & Rec (61)								
2025-11/4/25								
2025-11/4/25	Invoice	Shared Cost of coordinated electi	12/11/2025	01/10/2026	5,047.66	Open	11/25	10-20-5220
Total 2025-11/4/25:					5,047.66			
Total Clear Creek County Clerk & Rec (61):					5,047.66			
Clear Creek Supply (291)								
16464								
16464	Invoice	batteries	12/04/2025	12/31/2025	8.00	Open	12/25	51-00-6007
Total 16464:					8.00			
6230								
6230	Invoice	fuel line hose	12/05/2025	12/31/2025	4.98	Open	12/25	10-10-6007
Total 6230:					4.98			
16704								
16704	Invoice	waterline and fittings for library	12/11/2025	12/31/2025	56.43	Open	11/25	21-00-7042
Total 16704:					56.43			
Total Clear Creek Supply (291):					69.41			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Colorado Analytical Lab (945)								
251202045								
251202045	Invoice	E-coli Testing	12/03/2025	01/02/2026	24.30	Open	12/25	52-00-5201
Total 251202045:					24.30			
251202047								
251202047	Invoice	TSS/testing	12/03/2025	12/31/2025	14.40	Open	12/25	51-00-5201
Total 251202047:					14.40			
251202076								
251202076	Invoice	total coliform P/A compl	12/03/2025	12/31/2025	103.50	Open	12/25	51-00-5201
Total 251202076:					103.50			
251202044								
251202044	Invoice	bod-5	12/08/2025	12/31/2025	66.60	Open	12/25	52-00-5201
Total 251202044:					66.60			
251202058								
251202058	Invoice	Water Testing	12/10/2025	12/31/2025	368.10	Open	12/25	52-00-5201
Total 251202058:					368.10			
Total Colorado Analytical Lab (945):					576.90			
Colorado Barricade Co. LLC (79)								
65168869								
65168869	Invoice	parking blocks	11/21/2025	12/20/2025	4,128.00	Open	11/25	59-70-7901
Total 65168869:					4,128.00			
Total Colorado Barricade Co. LLC (79):					4,128.00			
Core Planning Group LLC (2234)								
002-D								
002-D	Invoice	Affordable Senior Housing Develo	12/01/2025	12/31/2025	3,531.00	Open	11/25	10-20-5108
Total 002-D:					3,531.00			
Total Core Planning Group LLC (2234):					3,531.00			
Denver KWGN (2255)								
4890910								
4890910	Invoice	Broadcast	06/25/2025	12/30/2025	1,000.00	Open	11/25	10-21-5430
Total 4890910:					1,000.00			
Total Denver KWGN (2255):					1,000.00			
Diversified Body & Paint Shop (2254)								
10603								
10603	Invoice	Repair Bailor's Car	11/24/2025	12/23/2025	7,750.14	Open	11/25	10-30-6100
Total 10603:					7,750.14			
10495								
10495	Invoice	Tow and labor - Romo's Car	12/04/2025	01/03/2026	1,602.65	Open	12/25	10-30-6100
Total 10495:					1,602.65			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total Diversified Body & Paint Shop (2254):					9,352.79			
Dulaney Architecture (2122)								
DEC-2023-61								
DEC-2023-61	Invoice	Design Development New PD	12/10/2025	01/09/2026	14,995.00	Open	11/25	21-00-7045
Total DEC-2023-61:					14,995.00			
DEC-2023-61-ADD								
DEC-2023-61-ADD	Invoice	Additional Services for PD	12/10/2025	01/09/2026	3,000.00	Open	11/25	21-00-7045
Total DEC-2023-61-ADD:					3,000.00			
Total Dulaney Architecture (2122):					17,995.00			
Effort Driven Solutions (2253)								
12.8.25								
12.8.25	Invoice	Repair Main Valve Key	12/08/2025	01/06/2026	150.00	Open	11/25	51-00-5207
12.8.25	Invoice	Repair snow plow	12/08/2025	01/06/2026	150.00	Open	11/25	10-10-5207
Total 12.8.25:					300.00			
Total Effort Driven Solutions (2253):					300.00			
Flowpoint Environmental System (1442)								
2512095								
2512095	Invoice	Hauled water station upgrade	09/11/2025	12/30/2025	14,938.15	Open	11/25	51-72-7320
Total 2512095:					14,938.15			
Total Flowpoint Environmental System (1442):					14,938.15			
Foothills Auto & Truck Parts (1021)								
133206								
133206	Invoice	transmission fluid	11/25/2025	12/24/2025	6.49	Open	11/25	10-10-6150
Total 133206:					6.49			
133421								
133421	Invoice	Battery	12/02/2025	01/01/2026	218.56	Open	12/25	52-00-6150
Total 133421:					218.56			
Total Foothills Auto & Truck Parts (1021):					225.05			
Goodyear Auto Service Center (131)								
46363								
46363	Invoice	oil change 2025 ford	10/17/2025	11/16/2025	112.96	Open	11/25	10-30-6100
Total 46363:					112.96			
46711								
46711	Invoice	alignment 2023 ford	11/03/2025	12/02/2025	182.31	Open	11/25	10-30-6100
Total 46711:					182.31			
45594-D								
45594-D	Invoice	double payment of invoice 45594	12/17/2025	12/17/2025	1,038.77-	Open	11/25	51-00-6192
Total 45594-D:					1,038.77-			
Total Goodyear Auto Service Center (131):					743.50-			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Hayes Poznanovic Korver LLC (214)								
1907								
1907	Invoice	Legal services	12/02/2025	12/31/2025	74.68	Open	11/25	51-00-5101
Total 1907:					74.68			
Total Hayes Poznanovic Korver LLC (214):					74.68			
Home Depot Credit Services (578)								
8025214								
8025214	Invoice	crc and city hall lights	10/30/2025	11/30/2025	108.37	Open	10/25	10-60-6010
Total 8025214:					108.37			
Total Home Depot Credit Services (578):					108.37			
IC Group (2180)								
1021360								
1021360	Invoice	Tickets	12/12/2025	01/11/2026	1,471.65	Open	12/25	10-30-5325
Total 1021360:					1,471.65			
Total IC Group (2180):					1,471.65			
JVA Incorporated (1110)								
27192								
27192	Invoice	montane park water storage repla	11/30/2025	12/30/2025	9,949.80	Open	11/25	51-72-7320
Total 27192:					9,949.80			
27279								
27279	Invoice	Site application review - Argo	11/30/2025	12/30/2025	324.00	Open	11/25	10-00-2401
Total 27279:					324.00			
27328								
27328	Invoice	Hwy 103 Waterline Design	11/30/2025	12/30/2025	300.00	Open	11/25	51-72-7320
Total 27328:					300.00			
Total JVA Incorporated (1110):					10,573.80			
Language Line Services (2102)								
11772679								
11772679	Invoice	Interpreter Services	11/30/2025	12/30/2025	41.00	Open	11/25	10-40-5320
Total 11772679:					41.00			
Total Language Line Services (2102):					41.00			
Milo's Speed Shop (2157)								
1075								
1075	Invoice	2016 Ford - Oil change and Front	12/15/2025	01/14/2026	1,073.22	Open	12/25	10-30-6100
Total 1075:					1,073.22			
Total Milo's Speed Shop (2157):					1,073.22			
Mountain View Woodworking & Garage (1597)								
12.4.25								
12.4.25	Invoice	Tire Repair	12/04/2025	12/30/2025	35.00	Open	12/25	52-00-6150

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total 12.4.25:					35.00			
12.15.25								
12.15.25	Invoice	Ignition COil	12/15/2025	01/14/2026	301.19	Open	11/25	10-10-6150
Total 12.15.25:					301.19			
Total Mountain View Woodworking & Garage (1597):					336.19			
Murray Dahl Beery & Renaud (806)								
DEC 3 2025								
DEC 3 2025	Invoice	legal services	12/03/2025	12/31/2025	7,580.90	Open	11/25	10-20-5101
Total DEC 3 2025:					7,580.90			
Total Murray Dahl Beery & Renaud (806):					7,580.90			
Peak Digital Office Solutions (409)								
73401								
73401	Invoice	Meter Rental	12/04/2025	12/19/2025	136.50	Open	12/25	10-20-5309
Total 73401:					136.50			
73404								
73404	Invoice	Meter Bill	12/04/2025	12/19/2025	248.37	Open	11/25	10-20-5309
Total 73404:					248.37			
Total Peak Digital Office Solutions (409):					384.87			
Peakline Holiday Lighting (2256)								
11112506								
11112506	Invoice	Garland Installation	12/08/2025	12/31/2025	1,500.00	Open	12/25	10-21-5039
Total 11112506:					1,500.00			
Total Peakline Holiday Lighting (2256):					1,500.00			
Phil Long Ford of Denver (2163)								
200186								
200186	Invoice	2025 Ford Explorer	10/31/2025	12/30/2025	102,354.40	Open	10/25	21-00-6012
Total 200186:					102,354.40			
Total Phil Long Ford of Denver (2163):					102,354.40			
Pitney Bowes (1758)								
09861563-1292025								
09861563-1292025	Invoice	Postage	12/09/2025	01/05/2026	214.99	Open	11/25	10-20-5310
Total 09861563-1292025:					214.99			
Total Pitney Bowes (1758):					214.99			
Professional Management Solutions (1833)								
85150								
85150	Invoice	Financial Services - admin	11/26/2025	12/25/2025	1,080.63	Open	10/25	10-20-5104
85150	Invoice	Financial Services - PD	11/26/2025	12/25/2025	1,080.63	Open	10/25	10-30-5108
85150	Invoice	Financial Services - PW	11/26/2025	12/25/2025	1,080.62	Open	10/25	10-10-5108
85150	Invoice	Financial Services - Water	11/26/2025	12/25/2025	540.31	Open	10/25	51-00-5104
85150	Invoice	Financial Services - WW	11/26/2025	12/25/2025	540.31	Open	10/25	52-00-5104

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total 85150:					4,322.50			
Total Professional Management Solutions (1833):					4,322.50			
Ramey Environmental Compliance, INC (898)								
30553								
30553	Invoice	Grease Trap Inspections/McDonal	11/30/2025	12/30/2025	77.00	Open	11/25	52-00-5000
Total 30553:					77.00			
Total Ramey Environmental Compliance, INC (898):					77.00			
Ross Brier (2172)								
12.4.25								
12.4.25	Invoice	Photography - Tree lighting and M	12/04/2025	12/31/2025	662.50	Open	11/25	10-21-5037
Total 12.4.25:					662.50			
Total Ross Brier (2172):					662.50			
S&B Carwash (534)								
12								
12	Invoice	Car Wash	12/08/2025	01/07/2026	174.83	Open	11/25	10-30-6100
Total 12:					174.83			
Total S&B Carwash (534):					174.83			
The Key People (2202)								
32144								
32144	Invoice	City Hall Janitorial	12/01/2025	12/31/2025	225.00	Open	12/25	10-20-5108
Total 32144:					225.00			
32145								
32145	Invoice	PW Janitorial	12/01/2025	12/31/2025	145.00	Open	12/25	10-10-5108
Total 32145:					145.00			
32146								
32146	Invoice	PD Janitorial	12/01/2025	12/31/2025	125.00	Open	12/25	10-30-5108
Total 32146:					125.00			
Total The Key People (2202):					495.00			
Thrive 4 Corp. (2173)								
7950								
7950	Invoice	Commission	12/01/2025	12/31/2025	1,000.00	Open	11/25	10-21-5108
Total 7950:					1,000.00			
Total Thrive 4 Corp. (2173):					1,000.00			
Timberline Disposal (1467)								
5936678V324								
5936678V324	Invoice	Hwy 103 toilet	12/15/2025	12/31/2025	305.83	Open	12/25	51-00-5202
Total 5936678V324:					305.83			
Total Timberline Disposal (1467):					305.83			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Travis Marcin (2257)								
12.15.25								
12.15.25	Invoice	Refund balance on developer agr	12/15/2025	12/31/2025	250.00	Open	12/25	10-20-6060
Total 12.15.25:					250.00			
Total Travis Marcin (2257):					250.00			
USA Blue Book (376)								
00900126								
00900126	Invoice	Pvc adapter	12/03/2025	01/02/2026	22.70	Open	12/25	52-00-5204
Total 00900126:					22.70			
00900197								
00900197	Invoice	Pvc pipe and ball valve	12/03/2025	01/02/2026	382.53	Open	12/25	52-00-5204
Total 00900197:					382.53			
00908491								
00908491	Invoice	Socket t	12/12/2025	12/31/2025	63.90	Open	12/25	52-00-5204
Total 00908491:					63.90			
Total USA Blue Book (376):					469.13			
VISA (1827)								
ADMIN-11302025								
ADMIN-11302025	Invoice	beaujos - benefits meeting	11/30/2025	12/25/2025	125.48	Open	12/25	10-20-5210
ADMIN-11302025	Invoice	DU - affordable housing program -	11/30/2025	12/25/2025	1,000.00	Open	12/25	10-20-5212
ADMIN-11302025	Invoice	mt princeton hot springs - schultz t	11/30/2025	12/25/2025	518.00	Open	12/25	10-20-5305
ADMIN-11302025	Invoice	smokin yards - budget meeting	11/30/2025	12/25/2025	56.96	Open	12/25	10-20-5210
ADMIN-11302025	Invoice	wix - marketing	11/30/2025	12/25/2025	29.00	Open	12/25	10-21-5108
ADMIN-11302025	Invoice	wix - marketing	11/30/2025	12/25/2025	36.00	Open	12/25	10-21-5108
Total ADMIN-11302025:					1,765.44			
PD-11302025								
PD-11302025	Invoice	blue360 peace officers handbook	11/30/2025	12/25/2025	670.68	Open	11/25	10-30-5108
PD-11302025	Invoice	fuel Lewis	11/30/2025	12/25/2025	52.00	Open	11/25	10-30-6191
PD-11302025	Invoice	galls - pants	11/30/2025	12/25/2025	150.49	Open	11/25	10-30-6030
PD-11302025	Invoice	istock subscription	11/30/2025	12/25/2025	89.52	Open	11/25	10-30-5108
PD-11302025	Invoice	notary renwal Paige	11/30/2025	12/25/2025	10.00	Open	11/25	10-30-5108
PD-11302025	Invoice	postage	11/30/2025	12/25/2025	7.70	Open	11/25	10-30-5310
Total PD-11302025:					980.39			
PW-11302025								
PW-11302025	Invoice	amazon - christmas bows	11/30/2025	12/25/2025	26.97	Open	11/25	10-21-5039
PW-11302025	Invoice	amazon - dot stickers	11/30/2025	12/25/2025	31.98	Open	11/25	10-10-6193
PW-11302025	Invoice	amazon - parking signs	11/30/2025	12/25/2025	39.98	Open	11/25	59-70-7901
Total PW-11302025:					98.93			
WATER-11302025								
WATER-11302025	Invoice	moore lumber - ice melt	11/30/2025	12/25/2025	647.50	Open	11/25	10-60-6099
WATER-11302025	Invoice	mountain view garage - radiator 2	11/30/2025	12/25/2025	976.97	Open	11/25	51-00-6150
WATER-11302025	Invoice	pulsar - pw internet	11/30/2025	12/25/2025	210.00	Open	11/25	10-10-5335
Total WATER-11302025:					1,834.47			
Total VISA (1827):					4,679.23			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
W.E. O'Neil (2192)								
14-1425508-5								
14-1425508-5	Invoice	Police Station Construction	11/30/2025	12/30/2025	92,337.76	Open	12/25	21-00-7045
Total 14-1425508-5:					92,337.76			
Total W.E. O'Neil (2192):					92,337.76			
Wilson Williams Fellman Dittman (2160)								
2200								
2200	Invoice	comcast franchise agreement	11/30/2025	12/30/2025	102.00	Open	11/25	10-20-5101
Total 2200:					102.00			
Total Wilson Williams Fellman Dittman (2160):					102.00			
Grand Totals:					296,994.62			

Report GL Period Summary

GL Period	Amount
11/25	83,690.03
10/25	106,785.27
01/26	1,768.00
12/25	104,751.32
Grand Totals:	296,994.62

Vendor number hash:0

Vendor number hash - split:0

Total number of invoices:0

Total number of transactions:0

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Alsco - Denver Linen (13)								
3215468								
3215468	Invoice	Carpets	12/16/2025	12/30/2025	91.40	Open	12/25	10-30-5108
Total 3215468:					91.40			
3222172								
3222172	Invoice	Carpets	12/30/2025	01/15/2026	105.27	Open	12/25	10-30-5108
Total 3222172:					105.27			
Total Alsco - Denver Linen (13):					196.67			
American Water Works Associati (14)								
SO262251								
SO262251	Invoice	membership renewal	10/03/2025	12/31/2025	443.00	Open	01/26	51-00-5304
Total SO262251:					443.00			
Total American Water Works Associati (14):					443.00			
AmeriGas (1478)								
3184858200								
3184858200	Invoice	Propane Water Plant	12/24/2025	01/23/2026	1,717.11	Open	12/25	51-00-6001
Total 3184858200:					1,717.11			
Total AmeriGas (1478):					1,717.11			
AT&T Mobility (283)								
287246995984X12212025								
287246995984X12212025	Invoice	Water - Cell Phone	12/21/2025	01/08/2026	108.44	Open	12/25	51-00-5335
287246995984X12212025	Invoice	WW - Cell Phone	12/21/2025	01/08/2026	108.44	Open	12/25	52-00-5335
Total 287246995984X12212025:					216.88			
Total AT&T Mobility (283):					216.88			
AV-TECH Electronics (1941)								
0100769								
0100769	Invoice	decomission 2502	12/17/2025	01/16/2026	1,730.00	Open	12/25	10-30-5108
Total 0100769:					1,730.00			
Total AV-TECH Electronics (1941):					1,730.00			
Axon Enterprise (1731)								
403629								
403629	Invoice	bwc license bundle	12/15/2025	01/15/2026	11,658.72	Open	01/26	10-30-7011
Total 403629:					11,658.72			
411690								
411690	Invoice	Fleet 3 Advanced	01/01/2026	01/30/2026	30,548.40	Open	01/26	10-30-7011
Total 411690:					30,548.40			
Total Axon Enterprise (1731):					42,207.12			
Browns Hill Engineering & Cont (1416)								
31697								
31697	Invoice	Service WWTP	12/18/2025	01/18/2026	914.80	Open	12/25	52-00-5108

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total 31697:					914.80			
31747								
31747	Invoice	Starlink Service	01/02/2026	01/30/2026	287.00	Open	01/26	51-00-5335
Total 31747:					287.00			
1731								
1731	Invoice	WTP SCADA Leasing Agreement	01/05/2026	02/05/2026	1,620.00	Open	02/26	51-00-5000
Total 1731:					1,620.00			
1732								
1732	Invoice	WWTP SCADA Leasing Agreeeme	01/05/2026	02/05/2026	1,620.00	Open	02/26	52-00-5000
Total 1732:					1,620.00			
Total Browns Hill Engineering & Cont (1416):					4,441.80			
Caselle Inc. (287)								
15184								
15184	Invoice	Contract Support - admin	01/05/2026	02/04/2026	442.00	Open	02/26	10-20-5108
15184	Invoice	Contract Support - pd	01/05/2026	02/04/2026	442.00	Open	02/26	10-30-5108
15184	Invoice	Contract Support - streets	01/05/2026	02/04/2026	442.00	Open	02/26	10-10-5108
15184	Invoice	Contract Support - waste water	01/05/2026	02/04/2026	221.00	Open	02/26	52-00-5108
15184	Invoice	Contract Support - water	01/05/2026	02/04/2026	221.00	Open	02/26	51-00-5108
Total 15184:					1,768.00			
Total Caselle Inc. (287):					1,768.00			
CenturyLink (569)								
333637776-122225								
333637776-122225	Invoice	Internet service Water Plant	12/22/2025	01/12/2026	71.36	Open	01/26	51-00-5335
333637776-122225	Invoice	WWTP Internet	12/22/2025	01/12/2026	71.37	Open	01/26	52-00-5335
Total 333637776-122225:					142.73			
333710092-122525								
333710092-122525	Invoice	WTP	12/25/2025	01/14/2026	234.74	Open	01/26	51-00-5303
Total 333710092-122525:					234.74			
333469199-122825								
333469199-122825	Invoice	PW Internet	12/28/2025	01/20/2026	102.94	Open	01/26	10-10-5335
Total 333469199-122825:					102.94			
Total CenturyLink (569):					480.41			
Chicago Creek Sanitation (434)								
2025-25								
2025-25	Invoice	Maintenance Fee	12/31/2025	01/30/2026	197.00	Open	01/26	51-00-5206
Total 2025-25:					197.00			
Total Chicago Creek Sanitation (434):					197.00			
City of Idaho Springs (289)								
1.1.26								
1.1.26	Invoice	Payroll Transfer	01/01/2026	01/15/2026	300,000.00	Open	01/26	10-00-1580

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total 1.1.26:					300,000.00			
Total City of Idaho Springs (289):					300,000.00			
CivicPlus LLC (2039)								
358947								
358947	Invoice	Full service supplementation subs	01/12/2026	02/11/2026	3,437.59	Open	01/26	10-20-5108
Total 358947:					3,437.59			
Total CivicPlus LLC (2039):					3,437.59			
Clear Creek County Clerk & Rec (61)								
0047967								
0047967	Invoice	Lien Recording	12/30/2025	01/30/2026	43.00	Open	12/25	10-20-5050
Total 0047967:					43.00			
Total Clear Creek County Clerk & Rec (61):					43.00			
Clear Creek County Road & Bridge (1278)								
JAN 5, 2026								
JAN 5, 2026	Invoice	Fleet fuel/Parks	01/05/2026	01/30/2026	82.35	Open	12/25	10-60-6191
JAN 5, 2026	Invoice	Fleet fuel/Police	01/05/2026	01/30/2026	1,547.97	Open	12/25	10-30-6191
JAN 5, 2026	Invoice	Fleet fuel/Streets	01/05/2026	01/30/2026	953.59	Open	12/25	10-10-6191
JAN 5, 2026	Invoice	Fleet fuel/WasteWater	01/05/2026	01/30/2026	130.87	Open	12/25	52-00-6191
JAN 5, 2026	Invoice	Fleet fuel/Water	01/05/2026	01/30/2026	130.87	Open	12/25	51-00-6191
Total JAN 5, 2026:					2,845.65			
Total Clear Creek County Road & Bridge (1278):					2,845.65			
Clear Creek Supply (291)								
16409								
16409	Invoice	washer fluid and wipers	12/02/2025	01/01/2026	100.46	Open	12/25	10-30-6193
Total 16409:					100.46			
Total Clear Creek Supply (291):					100.46			
Cogent Technology Group (1422)								
5647046								
5647046	Invoice	pmp vit cafm 12rjc	01/05/2026	01/30/2026	27,392.68	Open	13/25	51-72-7320
Total 5647046:					27,392.68			
Total Cogent Technology Group (1422):					27,392.68			
Colorado Analytical Lab (945)								
251216139								
251216139	Invoice	total coliform P/A compl	12/17/2025	01/16/2026	103.50	Open	12/25	51-00-5201
Total 251216139:					103.50			
251216137								
251216137	Invoice	Water - Drinking	12/31/2025	01/30/2026	792.00	Open	12/25	51-00-5201
Total 251216137:					792.00			
Total Colorado Analytical Lab (945):					895.50			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Colorado Community Media (1981)								
145855								
145855	Invoice	Notice of Election Advertisement	12/31/2025	01/30/2026	804.00	Open	12/25	10-20-5313
Total 145855:					804.00			
Total Colorado Community Media (1981):					804.00			
Colorado Mountain Bike Association (1835)								
80847								
80847	Invoice	VCMP Trail Construction & Manag	12/17/2025	12/31/2025	60,499.64	Open	11/25	21-00-6024
Total 80847:					60,499.64			
Total Colorado Mountain Bike Association (1835):					60,499.64			
Comcast (1486)								
257992709								
257992709	Invoice	New High speed internet for WTP	12/01/2025	12/30/2026	2,375.05	Open	11/25	52-00-5335
Total 257992709:					2,375.05			
0197295-12232025								
0197295-12232025	Invoice	City Hall Internet	12/23/2025	01/17/2026	475.09	Open	01/26	10-20-5335
Total 0197295-12232025:					475.09			
260482454								
260482454	Invoice	New High speed internet for WTP	01/01/2026	01/30/2026	2,375.05	Open	12/25	52-00-5335
Total 260482454:					2,375.05			
0194987-12052025								
0194987-12052025	Invoice	Pd internet	12/05/2026	12/30/2026	268.69	Open	12/25	10-30-5335
Total 0194987-12052025:					268.69			
Total Comcast (1486):					5,493.88			
Common Knowledge Technology, Inc (1549)								
69016								
69016	Invoice	Micro desktop	12/18/2025	01/17/2026	1,735.00	Open	12/25	51-72-7320
Total 69016:					1,735.00			
69108								
69108	Invoice	Internation shipping	12/29/2025	01/28/2026	57.06	Open	12/25	51-00-6007
Total 69108:					57.06			
69226								
69226	Invoice	laptop	12/31/2025	01/30/2026	1,890.00	Open	12/25	10-30-7010
Total 69226:					1,890.00			
69155								
69155	Invoice	IT Services - Admin	01/02/2026	02/01/2026	1,393.75	Open	01/26	10-20-5106
69155	Invoice	IT Services - PD	01/02/2026	02/01/2026	1,393.75	Open	01/26	10-30-5108
69155	Invoice	IT Services - Streets	01/02/2026	02/01/2026	1,393.74	Open	01/26	10-10-5108
69155	Invoice	IT Services - Water	01/02/2026	02/01/2026	696.88	Open	01/26	51-00-5106
69155	Invoice	IT Services - WW	01/02/2026	02/01/2026	696.88	Open	01/26	52-00-5106

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total 69155:					5,575.00			
Total Common Knowledge Technology, Inc (1549):					9,257.06			
Compression Leasing Svcs Inc. (1211)								
262388								
262388	Invoice	Repair Compressor	07/16/2025	01/30/2026	11,537.00	Open	12/25	51-00-5108
Total 262388:					11,537.00			
Total Compression Leasing Svcs Inc. (1211):					11,537.00			
Core & Main LP (959)								
X427292								
X427292	Invoice	set screw and safety sleeve	12/23/2025	01/22/2026	109.20	Open	12/25	51-15-5206
Total X427292:					109.20			
X436311								
X436311	Invoice	hydrant parts	12/23/2025	01/22/2026	1,080.87	Open	12/25	51-15-5206
Total X436311:					1,080.87			
Total Core & Main LP (959):					1,190.07			
Core Planning Group LLC (2234)								
004								
004	Invoice	Affordable Senior Housing Develo	01/06/2026	01/30/2026	3,531.00	Open	12/25	10-20-5108
Total 004:					3,531.00			
Total Core Planning Group LLC (2234):					3,531.00			
Dietzler Construction Corp. (2154)								
2025.070.6								
2025.070.6	Invoice	Montane Park Water Tank Replac	01/05/2026	01/30/2026	79,776.68	Open	12/25	51-72-7320
Total 2025.070.6:					79,776.68			
Total Dietzler Construction Corp. (2154):					79,776.68			
Dolan Consulting Group, LLC (2258)								
L2387102500700071								
L2387102500700071	Invoice	event registration - sonnenberg	11/19/2025	12/19/2025	250.00	Open	12/25	10-30-5212
Total L2387102500700071:					250.00			
Total Dolan Consulting Group, LLC (2258):					250.00			
Doyle Disposal (380)								
35274								
35274	Invoice	Trash Service Sewer Plant	12/25/2025	01/25/2026	453.00	Open	01/26	52-00-5202
Total 35274:					453.00			
Total Doyle Disposal (380):					453.00			
Dulaney Architecture (2122)								
JAN-2023-61-ADD								
JAN-2023-61-ADD	Invoice	Additional Services for PD	01/06/2026	01/30/2026	500.00	Open	12/25	21-00-7045

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total JAN-2023-61-ADD:					500.00			
JAN-202-61								
JAN-202-61	Invoice	Design Development New PD	01/06/2026	01/30/2026	21,889.81	Open	12/25	21-00-7045
Total JAN-202-61:					21,889.81			
Total Dulaney Architecture (2122):					22,389.81			
Galls (527)								
033474786								
033474786	Invoice	hat - robinson	12/15/2025	01/14/2026	84.76	Open	12/25	10-30-6030
Total 033474786:					84.76			
Total Galls (527):					84.76			
Hach Company (138)								
14813482								
14813482	Invoice	Service Contract	01/01/2026	01/30/2026	25,450.00	Open	01/26	52-00-5209
Total 14813482:					25,450.00			
Total Hach Company (138):					25,450.00			
Hayes Poznanovic Korver LLC (214)								
2207								
2207	Invoice	Legal services	01/06/2026	01/30/2026	224.03	Open	12/25	51-00-5101
Total 2207:					224.03			
Total Hayes Poznanovic Korver LLC (214):					224.03			
Historical Society of I S (149)								
Q4 2025								
Q4 2025	Invoice	4th QTR Operating expenses	12/31/2025	01/30/2026	15,000.00	Open	12/25	10-21-5030
Total Q4 2025:					15,000.00			
Total Historical Society of I S (149):					15,000.00			
HRS Water Consultants (851)								
31238								
31238	Invoice	Engineering Services	12/11/2025	01/10/2026	838.50	Open	11/25	52-00-5104
Total 31238:					838.50			
Total HRS Water Consultants (851):					838.50			
Jeffcom 911 (2119)								
ISPD-2026-1								
ISPD-2026-1	Invoice	1st Quarter Fees Contribution	01/02/2026	02/02/2026	48,487.50	Open	01/26	10-30-5105
ISPD-2026-1	Invoice	Q4 Contributions	01/02/2026	02/02/2026	47,212.75	Open	01/26	10-30-5105
Total ISPD-2026-1:					95,700.25			
Total Jeffcom 911 (2119):					95,700.25			
JVA Incorporated (1110)								
27583								
27583	Invoice	Police Station	11/30/2025	01/30/2026	990.00	Open	11/25	21-00-7045

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total 27583:					990.00			
Total JVA Incorporated (1110):					990.00			
Keystone Roofing INC (2259)								
25IDSP-00115								
25IDSP-00115	Invoice	Refund of Roofing permit	12/29/2025	01/28/2026	568.50	Open	12/25	10-20-6060
Total 25IDSP-00115:					568.50			
Total Keystone Roofing INC (2259):					568.50			
Language Line Services (2102)								
11801968								
11801968	Invoice	Interpreter Services	12/31/2025	01/30/2026	57.40	Open	12/25	10-40-5320
Total 11801968:					57.40			
Total Language Line Services (2102):					57.40			
Law Firm Of Suzanne Rogers PC (737)								
1.1.2026								
1.1.2026	Invoice	Mileage	01/01/2026	01/31/2026	63.37	Open	01/26	10-40-5115
1.1.2026	Invoice	Prosecutor	01/01/2026	01/31/2026	1,500.00	Open	01/26	10-40-5115
Total 1.1.2026:					1,563.37			
Total Law Firm Of Suzanne Rogers PC (737):					1,563.37			
Lexipol (1506)								
11264182								
11264182	Invoice	Policy Manua and daily training I I	01/01/2026	01/30/2026	4,687.64	Open	01/26	10-30-5108
Total 11264182:					4,687.64			
Total Lexipol (1506):					4,687.64			
Liberty Communications (1547)								
3982919								
3982919	Invoice	phone service admin	12/30/2025	01/29/2026	144.81	Open	01/26	10-20-5303
3982919	Invoice	phone service police	12/30/2025	01/29/2026	144.81	Open	01/26	10-30-5303
3982919	Invoice	phone service public works	12/30/2025	01/29/2026	144.81	Open	01/26	10-10-5303
3982919	Invoice	phone service wastewater	12/30/2025	01/29/2026	72.41	Open	01/26	52-00-5303
3982919	Invoice	phone service water	12/30/2025	01/29/2026	72.41	Open	01/26	51-00-5303
Total 3982919:					579.25			
Total Liberty Communications (1547):					579.25			
Michael Goodbee (1940)								
1.1.26								
1.1.26	Invoice	Judge	01/01/2026	01/30/2026	1,600.00	Open	01/26	10-40-5110
Total 1.1.26:					1,600.00			
Total Michael Goodbee (1940):					1,600.00			
Murray Dahl Beery & Renaud (806)								
JAN 06, 2026								
JAN 06, 2026	Invoice	legal services	01/06/2026	01/30/2026	7,924.00	Open	12/25	10-20-5101

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total JAN 06, 2026:					7,924.00			
Total Murray Dahl Beery & Renaud (806):					7,924.00			
Nick's Evergreens (2166)								
128669								
128669	Invoice	Down Town Garland and Wreaths	11/28/2025	01/28/2026	1,626.05	Open	11/25	10-21-5040
Total 128669:					1,626.05			
Total Nick's Evergreens (2166):					1,626.05			
Peak Digital Office Solutions (409)								
73618								
73618	Invoice	Meter Bill	01/01/2026	01/16/2026	158.87	Open	12/25	10-20-5309
Total 73618:					158.87			
73651								
73651	Invoice	Meter Rental	01/04/2026	01/19/2026	136.50	Open	01/26	10-20-5309
Total 73651:					136.50			
Total Peak Digital Office Solutions (409):					295.37			
Professional Management Solutions (1833)								
85164								
85164	Invoice	Financial Services - admin	12/26/2025	01/26/2026	857.81	Open	11/25	10-20-5104
85164	Invoice	Financial Services - PD	12/26/2025	01/26/2026	857.81	Open	11/25	10-30-5108
85164	Invoice	Financial Services - PW	12/26/2025	01/26/2026	857.81	Open	11/25	10-10-5108
85164	Invoice	Financial Services - Water	12/26/2025	01/26/2026	428.91	Open	11/25	51-00-5104
85164	Invoice	Financial Services - WW	12/26/2025	01/26/2026	428.91	Open	11/25	52-00-5104
Total 85164:					3,431.25			
Total Professional Management Solutions (1833):					3,431.25			
Quill Corporation (230)								
47074595								
47074595	Invoice	Annual Membership	12/19/2025	01/30/2026	69.99	Open	01/26	10-20-6010
Total 47074595:					69.99			
47100255								
47100255	Invoice	coffee, creamer, misc office suppli	12/22/2025	01/21/2026	216.61	Open	12/25	10-20-6010
47100255	Invoice	folders binders ink	12/22/2025	01/21/2026	202.16	Open	12/25	10-10-6010
47100255	Invoice	folders binders ink	12/22/2025	01/21/2026	202.14	Open	12/25	51-00-6010
47100255	Invoice	folders binders ink	12/22/2025	01/21/2026	202.14	Open	12/25	52-00-6010
47100255	Invoice	lables	12/22/2025	01/21/2026	39.89	Open	12/25	10-40-6010
Total 47100255:					862.94			
Total Quill Corporation (230):					932.93			
Ross Brier (2172)								
JAN 2 2026								
JAN 2 2026	Invoice	Website Design and Build	01/02/2026	01/30/2026	2,500.00	Open	12/25	10-21-5108
Total JAN 2 2026:					2,500.00			
Total Ross Brier (2172):					2,500.00			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
S&T Greenhouses (2083)								
3155								
3155	Invoice	Flowers	06/05/2025	06/20/2026	6,436.90	Open	12/25	10-21-5039
Total 3155:					6,436.90			
3164								
3164	Invoice	Flowers	06/05/2025	06/20/2025	2,201.60	Open	12/25	10-21-5039
Total 3164:					2,201.60			
Total S&T Greenhouses (2083):					8,638.50			
Sadie Schultz (2152)								
12.31.25								
12.31.25	Invoice	Director of Business Promotion	01/05/2026	01/30/2026	5,500.00	Open	12/25	10-21-5108
12.31.25	Invoice	Reimbursements	01/05/2026	01/30/2026	200.00	Open	12/25	10-21-5038
Total 12.31.25:					5,700.00			
Total Sadie Schultz (2152):					5,700.00			
Saela Pest Control (2027)								
11755854								
11755854	Invoice	Pest watch service	12/18/2025	01/17/2026	130.00	Open	12/25	10-30-5108
Total 11755854:					130.00			
Total Saela Pest Control (2027):					130.00			
SAFEbuilt, LLC Lockbox #88135 (1041)								
3047292								
3047292	Invoice	Building Permits	12/31/2025	01/30/2026	7,191.86	Open	12/25	10-22-5000
Total 3047292:					7,191.86			
Total SAFEbuilt, LLC Lockbox #88135 (1041):					7,191.86			
Safeguard Business Systems (821)								
9009585817								
9009585817	Invoice	Checks	12/22/2025	01/22/2026	206.55	Open	12/25	10-10-5325
9009585817	Invoice	Checks	12/22/2025	01/22/2026	206.55	Open	12/25	10-20-5325
9009585817	Invoice	Checks	12/22/2025	01/22/2026	206.55	Open	12/25	10-30-5325
9009585817	Invoice	Checks	12/22/2025	01/22/2026	103.28	Open	12/25	51-00-5325
9009585817	Invoice	Checks	12/22/2025	01/22/2026	103.28	Open	12/25	52-00-5325
Total 9009585817:					826.21			
Total Safeguard Business Systems (821):					826.21			
T Mobile (2040)								
211680251-12212025								
211680251-12212025	Invoice	mobile internet	12/21/2025	01/20/2026	53.93	Open	12/25	51-00-5335
Total 211680251-12212025:					53.93			
995996113-12212025								
995996113-12212025	Invoice	Admin - Cell Phones	12/21/2025	01/13/2026	127.35	Open	12/25	10-20-5335
995996113-12212025	Invoice	Parks - Cell Phone	12/21/2025	01/13/2026	42.45	Open	12/25	10-60-5335
995996113-12212025	Invoice	Streets - Cell Phones	12/21/2025	01/13/2026	241.44	Open	12/25	10-10-5335
Total 995996113-12212025:					411.24			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
Total T Mobile (2040):					465.17			
The Key People (2202)								
33233								
33233	Invoice	City Hall Janitorial	01/01/2026	01/30/2026	225.00	Open	01/26	10-20-5108
Total 33233:					225.00			
33234								
33234	Invoice	PW Janitorial	01/01/2026	01/30/2026	145.00	Open	01/26	10-10-5108
Total 33234:					145.00			
33235								
33235	Invoice	PD Janitorial	01/01/2026	01/30/2026	125.00	Open	01/26	10-30-5108
Total 33235:					125.00			
Total The Key People (2202):					495.00			
Timberline Disposal (1467)								
5957468V324								
5957468V324	Invoice	200 W. Colorado Blvd Trash	01/01/2026	01/15/2026	501.86	Open	01/26	10-60-5202
5957468V324	Invoice	VCMP Portalet	01/01/2026	01/15/2026	558.43	Open	01/26	10-10-5202
Total 5957468V324:					1,060.29			
Total Timberline Disposal (1467):					1,060.29			
TK Elevator Corporation (1578)								
3009139493								
3009139493	Invoice	Elevator Maintenance - Visitor's C	01/01/2026	01/30/2026	737.46	Open	01/26	10-21-5430
Total 3009139493:					737.46			
Total TK Elevator Corporation (1578):					737.46			
Treatment Technology (1078)								
196430								
196430	Invoice	caustic soda	12/16/2025	01/15/2026	452.65	Open	12/25	51-00-6216
196430	Invoice	Drum, Delivery and Cleaning Char	12/16/2025	01/15/2026	170.30	Open	12/25	51-00-6201
196430	Invoice	Sodium hypochlorite solution	12/16/2025	01/15/2026	1,678.60	Open	12/25	51-00-6201
Total 196430:					2,301.55			
Total Treatment Technology (1078):					2,301.55			
Tritech Software Systems (2113)								
453465								
453465	Invoice	Dispatch Software	12/16/2025	01/15/2026	5,468.40	Open	01/26	10-30-5105
Total 453465:					5,468.40			
Total Tritech Software Systems (2113):					5,468.40			
Tryba Architects (2250)								
2522.00-2								
2522.00-2	Invoice	Wayfinding Strategy	11/30/2025	01/30/2026	10,549.16	Open	12/25	10-21-5108
Total 2522.00-2:					10,549.16			
Total Tryba Architects (2250):					10,549.16			

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
USA Blue Book (376)								
00910168								
00910168	Invoice	Grease Control Bacteria	12/15/2025	01/15/2026	468.18	Open	12/25	52-16-5205
Total 00910168:					468.18			
Total USA Blue Book (376):					468.18			
USDA Forest Service (264)								
BF021007AG128								
BF021007AG128	Invoice	Special Uses Permit Storage Tank	01/01/2026	01/30/2026	233.60	Open	01/26	51-72-7320
Total BF021007AG128:					233.60			
BF021007AG157								
BF021007AG157	Invoice	Special Use Chicago Creek Water	01/01/2026	01/30/2026	184.22	Open	01/26	51-15-6003
Total BF021007AG157:					184.22			
Total USDA Forest Service (264):					417.82			
Utility Notification Center of Colorado (1984)								
225120756								
225120756	Invoice	Locates - Water	12/31/2025	01/30/2026	27.66	Open	12/25	51-00-5108
225120756	Invoice	Locates - WW	12/31/2025	01/30/2026	27.67	Open	12/25	52-00-5108
Total 225120756:					55.33			
Total Utility Notification Center of Colorado (1984):					55.33			
W.E. O'Neil (2192)								
14-1425508-6								
14-1425508-6	Invoice	Police Station Construction	12/31/2025	01/30/2026	205,364.73	Open	12/25	21-00-7045
Total 14-1425508-6:					205,364.73			
Total W.E. O'Neil (2192):					205,364.73			
WEX BANK (1459)								
109397263								
109397263	Invoice	Fleet fuel - Police	12/23/2025	01/14/2026	610.93	Open	12/25	10-30-6191
Total 109397263:					610.93			
Total WEX BANK (1459):					610.93			
Wilson Williams Fellman Dittman (2160)								
2271								
2271	Invoice	comcast franchise agreement	12/31/2025	01/30/2026	39.00	Open	12/25	10-20-5101
Total 2271:					39.00			
Total Wilson Williams Fellman Dittman (2160):					39.00			
Xcel Energy (540)								
12.31.25								
12.31.25	Invoice	10 Montane	12/31/2025	01/30/2026	56.49	Open	12/25	51-00-6001
12.31.25	Invoice	103 14th	12/31/2025	01/30/2026	120.89	Open	12/25	10-20-6001
12.31.25	Invoice	1101 Soda Creek	12/31/2025	01/30/2026	137.05	Open	12/25	51-00-6001
12.31.25	Invoice	1744 Miner Street	12/31/2025	01/30/2026	143.37	Open	12/25	10-30-6001
12.31.25	Invoice	1744 Miner Street	12/31/2025	01/30/2026	56.09	Open	12/25	10-30-6001
12.31.25	Invoice	1801 miner a	12/31/2025	01/30/2026	17.44	Open	12/25	52-00-6001
12.31.25	Invoice	200 Colorado	12/31/2025	01/30/2026	496.66	Open	12/25	10-10-6001

Invoice	Type	Description	Invoice Date	Due Date	Total Cost	Terms	Period	GL Account
12.31.25	Invoice	960 CR 314 New PW Facility	12/31/2025	01/30/2026	598.59	Open	12/25	10-10-6001
12.31.25	Invoice	City Hall	12/31/2025	01/30/2026	538.20	Open	12/25	10-20-6001
12.31.25	Invoice	New WWTP	12/31/2025	01/30/2026	3,243.50	Open	12/25	52-00-6001
12.31.25	Invoice	Parks	12/31/2025	01/30/2026	766.75	Open	12/25	10-60-6001
12.31.25	Invoice	PD	12/31/2025	01/30/2026	353.68	Open	12/25	10-30-6001
12.31.25	Invoice	street lights	12/31/2025	01/30/2026	5,627.64	Open	12/25	10-10-6001
12.31.25	Invoice	Water Treatment Plant	12/31/2025	01/30/2026	5,657.81	Open	12/25	51-00-6001
12.31.25	Invoice	Wwtp	12/31/2025	01/30/2026	3,696.98	Open	12/25	52-00-6001
Total 12.31.25:					21,511.14			
Total Xcel Energy (540):					21,511.14			
Grand Totals:					1,019,379.04			

Report GL Period Summary

GL Period	Amount
12/25	425,696.69
11/25	69,760.49
13/25	27,392.68
02/26	5,008.00
01/26	491,521.18
Grand Totals:	1,019,379.04

Vendor number hash:0

Vendor number hash - split:0

Total number of invoices:0

Total number of transactions:0

**CITY OF IDAHO SPRINGS
Clear Creek County, Colorado**

Resolution No. 1, Series 2026

**A RESOLUTION DESIGNATING THE PUBLIC PLACE FOR POSTING OF
NOTICE OF REGULAR AND SPECIAL MEETING OF LOCAL PUBLIC
BODIES OF THE CITY OF IDAHO SPRINGS.**

WHEREAS, Section 24-6-402(2)(c) C.R.S., requires the annual designation of a public place or places for posting of meeting notices.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF
THE CITY OF IDAHO SPRINGS, COLORADO** as follows:

Section 1. Notices of regular and special meetings of the local public bodies of the City named below, and of all committees thereof, shall be posted in a public place at the front door of the City Hall, 1711 Miner Street, in the City of Idaho Springs, Colorado and the City of Idaho Springs Website:

City Council
Local Liquor Licensing Authority
Local Marijuana Licensing Authority
Governing Body of Idaho Springs Water Activity Enterprise
Planning Commission
Historic Preservation Review Commission
Board of Adjustment
Historic Sites and Facilities Board
Business and Community Promotions Board

Section 2. Specific agenda information for all such meetings, if available, will be posted at the same place stated in Section 1 above not less than 24 hours before the commencement of such meetings.

RESOLVED, APPROVED and ADOPTED this 12th day of January, 2026

CITY OF IDAHO SPRINGS

By: _____
Chuck Harmon, Mayor

ATTEST:

Diane Breece, City Clerk

CITY OF IDAHO SPRINGS
Clear Creek County, Colorado

Resolution No. 2, Series 2026

A RESOLUTION REPEALING THE EXISTING THREE-MILE AREA PLAN AND ADOPTING A NEW 2026 THREE-MILE AREA PLAN FOR THE CITY OF IDAHO SPRINGS

WHEREAS, the State of Colorado requires Cities to prepare and annually update a plan addressing development in areas within three-miles of the city that the city may consider annexing; and

WHEREAS, having, maintaining and updating a three-mile plan reflects good planning practices; and

WHEREAS, Resolution No. 9, Series 2001 originally adopted the Three Mile Plan for the City of Idaho Springs on May 29, 2001; and

WHEREAS, the Three Mile Plan was updated and amended by Resolution 10, Series 2002; Resolution 10, Series 2003; Resolution 11, Series 2004, Resolution 22, Series 2005; Resolution No. 11, Series 2007; Resolution No. 11 , Series 2008; and Resolution No. 2, Series 2025 (the “Three-Mile Plan, as Amended”); and

WHEREAS, the Three-Mile Plan, as Amended, was adopted as the plan described and provided for by Section 31-12-105(1) (e), C.R.S.; and

WHEREAS, the Planning Commission made recommendation to the City Council at their regular meeting of January 8, 2026, to adopt the 2026 Three Mile Area Plan; and

WHEREAS, the City Council is now prepared to adopt the City of Idaho Springs, Colorado, Three Mile Plan, dated January 12, 2026 (the “2026 Three-Mile Area Plan”);

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Idaho Springs, Colorado, as follows:

Section 1. The above and foregoing Recitals are incorporated herein by reference and are adopted as findings and determinations of the City Council.

Section 2. The Three Mile Plan, as Amended, is hereby repealed in its entirety and the 2025 Three-Mile Area Plan, is hereby adopted in its place.

Section 3. Should any one or more sections or provisions of the Resolution be judicially determined invalid or unenforceable, such judgment shall not affect, impair or invalidate the remaining provisions of this Resolution, the intention being that the various sections and provisions are severable.

PASSED, ADOPTED AND APPROVED this 12th day of January, 2026.

CITY OF IDAHO SPRINGS

Chuck Harmon, Mayor

ATTEST:

By:_____
Diane Breece, City Clerk

City of Idaho Springs, Colorado



Three Mile Area Plan

January 12, 2026

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Introduction

In 1987, the state legislature made changes to annexation law limiting municipal annexations to no more than three miles beyond the current municipal boundary in any given year. Further, municipalities in Colorado are required to prepare and adopt a three-mile plan prior to annexing property into their territorial boundaries per Colorado Revised Statute (CRS) 31-12-105 et. seq. The three-mile plan is a long-range plan that outlines where municipalities may annex property and describes how they will ensure the adequate provision of services within the newly annexed territory and the remainder of the existing municipality.

The City of Idaho Springs Three Mile Area Plan provides direction concerning land use issues and infrastructure needs for lands within three miles of the current boundaries of the City. The plan identifies issues that should be addressed prior to any parcel of land being annexed but does not propose the annexation of any lands near the City. Annexation of any land into Idaho Springs remains an individual landowner decision.

The City of Idaho Springs is required to evaluate annexation opportunities through careful consideration of both the current and future interests and needs of the community. The Idaho Springs Comprehensive Plan, adopted in 2017, has identified a desire to annex lands in an orderly manner that balances both the short- and long-term fiscal needs of the community. The Comprehensive Plan states that the City should develop, update, and implement an annexation policy. Annexation proposals should also balance business, residential and industrial land use to the greatest extent possible with parks and open space to help maintain a balanced, healthy community. Analysis of the long-term costs and benefits of any annexation is another goal of the City's Comprehensive Plan, with support for annexation of developments that provide a net long-term benefit to the community. Successful annexation applications to the City should focus on how any particular annexation will meet the goals of the Idaho Springs community as identified in the Comprehensive Plan. Annexation is a discretionary act available to the City of Idaho Springs; the submittal of an annexation petition is no guarantee that the subject property will be annexed into the community.

The City of Idaho Springs wishes to continue to work with Clear Creek, Gilpin and Jefferson Counties as appropriate to ensure that there is a smooth transition of land uses in the Idaho Springs area. This plan was developed using a visual survey of the area, mapping information from the Clear Creek, Gilpin and Jefferson County Planning & GIS Departments, public meetings in Idaho Springs and review by the Idaho Springs Planning Commission and City Council. No land in unincorporated areas is specifically designated for annexation in this plan. The analysis that follows will only identify areas that may be considered desirable for future uses, can be served by current services and facilities, are existing residential subdivisions, are needed to provide open space for the community, or will be logical for the expansion of the Idaho Springs urban area. Much of the land within three miles of the corporate boundaries of the City is unsuitable for annexation due to distance, topography and the potential costs to provide

services to widely scattered homes and businesses. Subject to little exception, no land, regardless of suitability, can be annexed into City Limits without the consent of the property owner(s) in question.

Thanks are due to the Planning Commission, City Council, and staff of the City of Idaho Springs for their thorough review of this document.

Methodology

Criteria to be considered when determining which lands near Idaho Springs might be desirable for annexation include:

- Areas which will broaden the range of housing types and home ownership opportunities in the City,
- Areas that have enough buildable land so that desired City land uses can be accommodated,
- Areas that are, or can easily be, served by utilities with no negative physical or economic impact on the community,
- Areas that help strengthen the economy of Idaho Springs,
- Areas that promote infill development, and
- Areas that share a community of interest with Idaho Springs.

Study Area

This plan will address the land within a three-mile area of the City of Idaho Springs by **Section** of land. A section of land is one mile square (640 acres). The complete system used to identify a particular parcel of land begins with identification of the Township (36 square miles), proceeds to the Range (east or west from the Principal Meridian) within that Township, and moves into each section of land found within that Township. Land can further be identified by portions of half-sections and quarter sections. The section – township – range method of identifying land areas is common across the United States.

The location of each of the Sections within the Three Mile area is identified on the Three Mile Area Plan Map (page 5). The one-square-mile sections of land have been combined into 6 larger Areas for the purposes of this plan to make the discussion more manageable. The general character of each of these six Areas is described and classified according to the following categories:

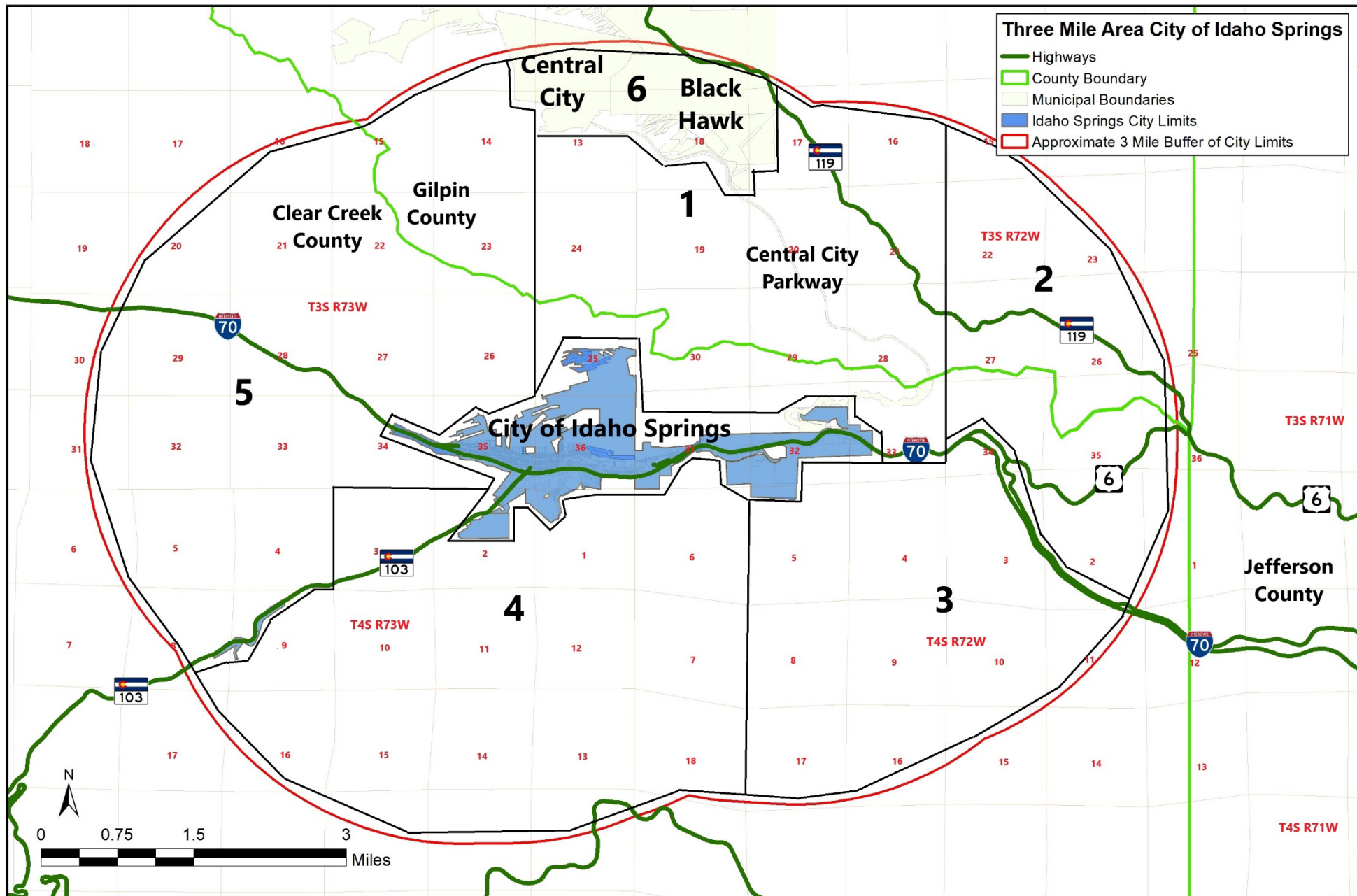
- Description
- Land Use
- Community Services
- Transportation
- Utility Provisions
- Open Space, Parks, and Recreation
- Summary

The six (6) Areas included within the City of Idaho Springs Three Mile Area Plan are generally eligible for annexation to Idaho Springs under the provisions of the Colorado Revised Statutes. Inclusion in this plan does not assume properties will be annexed into the City or guarantee a successful annexation should it be requested by property owners.

Study area boundaries for Area #6 are limited in scope due to the proximity to the incorporated municipal limits of Central City and Black Hawk. The division of the lands within three miles of the corporate limits of Idaho Springs into these six (6) Areas was based on the professional judgment of the City of Idaho Springs staff, building upon previous versions of the Three Mile Area Plan. Area boundaries were developed using topography and the general nature of the land as a guide.

Three Mile Area Cooperation

This plan helps define the cooperative relationship between Clear Creek, Gilpin, and Jefferson counties and the City of Idaho Springs by formally identifying the referral area and outlining the issues that should be addressed the any applicants and the City before annexation and development of lands within the Three Mile Area.



Area 1

Description:

Township: 3 South, Range: 72 West, Sections: 16 (partial), 17 (partial), 18 (partial), 19, 20, 21, 28, 29, 30, 31 (partial), 32 (partial) & 33 (partial) **and** Township: 3 South, Range: 73 West, Sections: 13 (partial), 24 & 25 (partial)

This area lies between the Cities of Idaho Springs, Central City and Black Hawk. The area includes portions of both Gilpin and Clear Creek counties.

Land Use:

The lands in this area are currently zoned for single family residential (MR-1), preservation/conservation district (NR-PC) and mining (M-1) by Clear Creek County. That portion of the area that lies within Gilpin County is zoned resource residential (RR) or residential subdivision (RS), both of which allow one primary residential dwelling per unit, one accessory dwelling, and other accessory structures. The Gilpin County Master Plan shows this as a resource area suited for low density residential development (one unit per 20 acres).

Transportation:

Interstate 70, US Highways 40 & 6 and Colorado State Highway 119 provide primary access to the southern portion of this area. The Central City Parkway crosses the area beginning near the southeast corner and connects I-70 in Idaho Springs at Hidden Valley to Central City. A handful of drives and roads are located throughout the northern portion of this area. Virginia Canyon Road, located near the western edge of the area, provides another connection to this Area and Central City.

Utility Provisions:

Individual well and septic systems serve the residents of this area. The City's services extend to the Water Resource Recovery Facility (wastewater treatment plant) on East Idaho Springs Road and extend up Virginia Canyon Road to Two Brothers Road. There may be potential for extension of those services should an annexation be considered, since road and other infrastructure is available, but service lines would need to be extended.

Community Services:

This section lies within the Clear Creek Fire Authority and Gilpin and Clear Creek RE-1 school districts, and emergency medical services are provided by Clear Creek County. Some portions of the area (south of Central City and Blackhawk)

are not located within Fire Protection Districts and are served by Central City, Gilpin and Clear Creek Fire Authority Districts on an as-needed basis. Police protection is currently provided by the Gilpin and Clear Creek County Sheriffs and Idaho Springs Police Department. Fire protection and the school district boundaries would remain the same in the event of any annexation. Police protection, however, would be provided exclusively by the City of Idaho Springs upon any annexation. It is anticipated that mutual aid agreements for law enforcement would be maintained or established in these areas.

Open Space, Parks & Recreation:

The Clear Creek County Master Plan proposes Open Space and a natural conservation buffer along the northern boundary of the City of Idaho Springs. Much of this land is evergreen forest land or shrub and brush rangeland. Should the City develop to the point of annexation, every effort should be made to include as much of this area as open space as possible to preserve the rugged natural backdrop of these south-facing slopes. The Virginia Canyon Mountain Park (VCMP) serves as the northern City boundary in this area, and adjacent properties could be used to expand recreation and park space in this area over time.

The area also includes a portion of the historic hard rock mining district so the suitability of this area for open space, parks and trails would require careful assessment.

Summary:

There is some potential for annexation in Area 1. Except for those areas that abut the current city limits, the area would be difficult to serve with utilities and other community services. Opportunities for annexation may exist near the Central City Parkway, though with Central City has recently completed significant annexations in this area, including the developing Young Quarry and annexations abutting the current Idaho Springs city limit at Hidden Valley, they may be limited. Should development occur, every effort must be made to protect the historic landscape as identified in the 1041 Regulations as adopted by the City of Idaho Springs. Development in the vicinity of VCMP may be possible but would require the expansion of services in this area.

Area 2

Description:

Township: 3 South, Range: 72 West, Sections 14 (partial), 15 (partial), 22, 23 (partial), 25 (partial), 26, 27, 34 (partial), 35 & 36 (partial) **and** Township: 4 South, Range: 72 West, Sections: 1 (partial), 2 (partial), 3 (partial)

This area includes portions of Gilpin and Clear Creek Counties. It ends just west of the Jefferson County western boundary.

Land Use:

That portion of the area located within Gilpin County is zoned for forestry and is shown in the Gilpin County Master Plan as a resource area suited for low density residential (one unit per 20 acres) development.

The lands within Clear Creek County are zoned for planned development (PD), large tract single family residences (MR-LT), single family residences (MR-1) and mining (M-1). Along I-70 and generally across from Floyd Hill, a small parcel has been zoned for planned development (PD). Development in this area, other than the large gravel operation at the base of Floyd Hill, is limited. This area includes Clear Creek as it flows into Jefferson County at the eastern edge of the Three Mile Area Plan area. Residential single-family neighborhoods are located on the eastern edge of Area 2 at Floyd Hill.

Transportation:

U.S. Highways 40 and 6 and Interstate 70 serve this area. State Highway 119, Jefferson County Road 60 and various local roads and drives also provide access to the area. Interstate 70 narrows from 3 to 2 lanes in each direction as it extends westward into Clear Creek County at the top of Floyd Hill. CDOT is currently undertaking the I-70 Floyd Hill project to address congestion and safety concerns in the Floyd Hill area, including recreational improvements, better drive lanes, and a dedicated express lane through the corridor in this Area. Sections of Interstate 70 will be elevated through this area, and a frontage road will be added along Clear Creek between the base of Floyd Hill and Hidden Valley with the extension of U.S. Highways 40 and 6. These infrastructure changes will improve local traffic circulation and create more recreational access to Clear Creek.

Utility Provisions:

Individual well and septic systems serve the residents of this area.

Community Services:

This area lies within the Clear Creek, Evergreen, and Golden Gate Fire Districts and within the Gilpin and Clear Creek County RE-1 and Jefferson County School Districts. Emergency medical services are provided by Clear Creek County. Police protection is currently provided by the Gilpin, Clear Creek and Jefferson County Sheriffs and by the City of Idaho Springs. Fire protection and school district boundaries would remain the same in the event of any annexation. Police protection, however, would be provided by the City of Idaho Springs upon any annexation. It is anticipated that mutual aid agreements for law enforcement would be maintained or established in these areas.

Open Space, Parks & Recreation:

Much of the land in this area is shrub and brush rangeland. Clear Creek and North Clear Creek run through the area, and the Clear Creek County Master Plan proposes that the area north of US Highway 6 and south of the Gilpin County line be used for recreation. Should the City of Idaho Springs develop to the point of annexation in this area, this use should be considered. Substantial rafting use of Clear Creek is experienced in this Area. Hiking and mountain bike recreation has been developed at the top of Floyd Hill, at the very edge of this Area.

Summary:

There is low potential for the annexation of lands in Area 2 north of Highway U.S. Highway 6. This land has limited accessibility and would be difficult to serve with utilities and other community services. Large lot residential and open spaces seem to be the best and most appropriate uses for this area.

Between I-70 and U.S. 6, the potential for annexation of property increases. Substantial land areas exist at Floyd Hill north of I-70 for development of businesses, tourist and travel amenities, and residential development. The provision of utilities and infrastructure may be possible in this portion of Area 2.

Area

3

Description:

Township: 3 South, Range: 72 West, Sections: 32 (partial), 33 (partial), and 34 (partial), **and** Township: 4 South, Range: 72 West, Sections: 1 (partial), 2 (partial), 3 (partial), 4, 5 (partial), 8, 9, 10 (partial), 11 (partial), 12 (partial), 15 (partial), 16 (partial), and 17 (partial)

This area lies entirely within Clear Creek County and includes the Lower Beaver Brook watershed.

Land Use:

Lands within this area have been zoned by Clear Creek County to allow the following types of development: single family residential (MR-1), large tract single family residential (MR-LT), planned development (PD) and commercial (C-1). The commercial zone district is located at Floyd Hill. The remainder of the area is zoned for preservation/conservation (NR-PC).

The area contains the Floyd Hill, Saddleback and Hyland Hills residential subdivisions. The Clear Creek High School is located at Floyd Hill and some retail opportunities exist in the area, as well.

Transportation:

U.S. Highway 40 and Interstate 70 border this area to the north and east. There are no major thoroughfares within Area 3 and the area is served by local streets and Clear Creek County Roads 182 and 183. The divided interchanges at I-70 and Homestead Road and I-70 and County Road 65 constitute the only manner for residents, emergency services or others to access Floyd Hill, the High School and other lands. CDOT is currently undertaking the I-70 Floyd Hill project to address congestion and safety concerns in the Floyd Hill area, including recreational improvements, roundabouts on U.S. Highway 40, better drive lanes, and a dedicated express lane through the corridor in this Area. This may also improve access at the Floyd Hill exit for existing and future uses and developments.

Utility Provisions:

Individual well and septic systems serve the residents of this area. In the past, the provision of water and sewer services from the City of Idaho Springs was considered. To date, utility provisions have not extended to this area.

Community Services:

This area lies within the Clear Creek Fire Authority District and Clear County RE-1 school district, and emergency medical services are provided by Clear Creek County. Police protection is currently provided by the Clear Creek County Sheriff. Fire protection and the school district would remain the same in the event of annexation. Police protection, however, would be provided by the City of Idaho Springs upon any annexation. It is anticipated that mutual aid agreements for law enforcement would be maintained or established in this area.

Open Space, Parks & Recreation:

If annexed, park, recreation, open space and trails opportunities should be developed in accordance with the City of Idaho Springs Comprehensive Plan, as adopted. The Floyd Hill Open Space area is in the vicinity but there is limited additional recreational or trail opportunities in this Area.

Summary:

There is excellent potential for the annexation of lands in Area 3 in proximity to Interstate 70. This area includes the lower elevations at Floyd Hill and features adequate space for new commercial, business and residential development. Already developed large lot residential areas have a lower potential for annexation due to the difficulty of providing utility services in an efficient manner. Provision of utility services and access may be difficult given the constraints in this area, as no water or sewer services exist currently. Provision of these utilities would be necessary to feasibly annex lands in this area. The remainder of Area 3 is substantially developed in large lot rural subdivisions and could not be efficiently served by the Idaho Springs municipality.

Area 4

Description:

Township: 4 South, Range: 72 West, Section: 6, 7, 18 (partial), **and** Township: 4 South, Range: 73 West, Sections: 1 (partial), 2 (partial), 3 (partial), 9 (partial), 10, 11, 12, 13, 14, 15, 16 (partial), 21 (partial), 22 (partial), 23 (partial), 24 (partial), and 25 (partial).

The entire area is located within the boundaries of Clear Creek County and contains the Upper Beaver Brook Reservoir. The area also contains the Homestead Hideaway, Pine Valley and Beaver Brook subdivisions. It also includes Echo Mountain Park ski and snowboarding facility. Nearly the entire area is part of the Roosevelt Arapahoe National Forest.

Land Use:

This area is currently zoned primarily for preservation/conservation (NR-PC), with much of the land owned by the U.S. Forest Service. The area also includes scattered zoning for single family residential development (MR-1), large tract single family residential development (MR-LT), planned development (PD) and mining (M-1). Residential development is concentrated on the eastern side of the area and along the Highway 103 corridor. Campgrounds and trails are found in the National Forest, interspersed through the area.

Transportation:

This area is served primarily by county and local access roads such as Beaver Brook Canyon Road, Hidden Wilderness Road, Jeep Trail and Little Bear Creek Road.

Colorado Highway 103 crosses the southwest corner of the area. Primary access in this area is from I-70 and Colorado Highway 103. Local streets include Soda Creek and Little Bear Creek Roads.

Utility Provisions:

Most of the homes along Colorado Highway 103 between the City limits and the City's Water Treatment Plant are connected to the City's water and sewer mains and the Clear Creek Sanitation District's sewer main. Individual well and septic systems serve the other residents of this area. A small portion of the area along Soda Creek Road is connected to existing water and sewer lines.

Community Services:

This section lies within the Clear Creek Fire Authority and Clear Creek RE-1 school districts, and emergency medical services are provided by Clear Creek County. Police protection is currently provided by the Clear Creek County Sheriff. Fire protection and the school district would remain the same in the event of

annexation.

Police protection, however, would be provided by the City of Idaho Springs upon any annexation. It is anticipated that mutual aid agreements for law enforcement would be maintained or established in this area.

Open Space, Parks & Recreation:

This area contains substantial national forest land that provides recreational opportunities along Highway 103. If annexed, additional park, recreation, open space and trails opportunities should be developed in accordance with the City of Idaho Springs Comprehensive Plan, as adopted. The Barbour Fork trails exist in this area currently, and there is potential for park development in this area along Soda Creek or Little Bear Road.

Summary:

The proximity of this area to the City of Idaho Springs along the Highway 103 corridor and the Chicago Creek Annexation Area enhances the potential for annexation. However, as this area is almost entirely contained within a national forest, and includes a significant number of mining claims, the provision of utility and community services could be difficult. The area surrounding the existing Chicago Creek annexed areas could be suitable for annexation as there is existing water and sewer access in this area and there would be potential for contiguity with existing City parcels.

Area 5

Description:

Township: 3 South, Range: 73 West, Sections: 14 (partial), 15 (partial), 16 (partial), 20 (partial), 21, 22, 23, 26, 27, 28, 29, 30 (partial), 31 (partial), 32, 33, 34 & 35 (partial) **and** Township: 4 South, Range: 73 West, Sections: 4, 5, 6 (partial), 8 (partial) & 9 (partial). This area includes lands in Clear Creek and Gilpin Counties.

Land Use:

Clear Creek County zoning in this area includes: mining (M-1 & M-2), preservation/conservation (NR-PC), planned development (PD), single family residential (MR-1), large lot single family residential (MR-5) and large tract single family residential (MR-LT) development. The area also includes a buffer (B) zone to protect wildlife, natural resources, scenic views and open space.

The lands contained within Gilpin County are considered as forest land and have been targeted for low density (1 single family unit per 20 acres) residential development by the County.

Residential development is found along Fall River Road and along Colorado 103 headed south towards the summit of Mt. Blue Sky and Echo Park.

Transportation:

This area is accessed by Colorado Highway 103 and Interstate 70. Travel within the area utilizes a local road network that includes the Two Brothers, Stanley and Bellevue Mountain Roads.

Utility Provisions:

Individual well and septic systems serve the majority of the residents of this area. Limited properties are served by the City utility system in cooperation with the Chicago Creek Sanitation District along Highway 103.

Community Services:

This section lies primarily within the Clear Creek Fire Authority and Clear Creek County RE-1 school districts, and emergency medical services are provided by Clear Creek County. Police protection is currently provided by the Clear Creek County Sheriff but would be provided by the City of Idaho Springs upon any annexation.

It is anticipated that mutual aid agreements for law enforcement would be maintained or established in this area.

Areas in Gilpin County are currently served by the Central City Fire Department, Gilpin County Ambulance Services, Gilpin County RE-1 School District, and the Gilpin County Sheriff.

Open Space, Parks & Recreation:

If annexed, park, recreation, open space and trails opportunities should be developed in accordance with the City of Idaho Springs Comprehensive Plan, as adopted. Along I-70 and Stanley Road, there may be opportunities for additional Clear Creek access in the CDOT I-70 Right-of-Way.

Summary:

Much of this area has low potential for annexation. Much of the area north of Interstate 70 is included in Clear Creek County's historical mining district and lands west along I-70 would be difficult to serve with utilities. The potential for annexation does exist along Colorado 103 where utility lines are already in place. Additionally, the City has annexed approximately ½-mile of Right-of-Way to the west of the Exit 239 interchange along Stanley Road. The private land adjacent to Stanley Road has reasonable annexation potential. A water main currently exists in this area, but a sewer main would need to be added.

Area 6

Description:

Township: 3 South, Range: 73 West, Sections: 11 (partial), 12 (partial), 13 (partial), and 14 (partial); and Township: 3 South, Range: 72 West, Sections: 7 (partial), 8 (partial), 17 (partial), and 18 (partial).

Land Use:

This area is nearly all part of the incorporated cities of Central City and Black Hawk, with essentially no annexation potential. Zoning includes resource district (RCE) for residential and mining uses, low density residential, medium density residential, high density residential, gaming districts, and commercial zoning. Recreation zoning is also permitted in these municipalities.

Transportation:

This area is accessed by Highway 119, the Central City Parkway, or Virginia Canyon Road.

Utility Provisions:

Central City and Black Hawk provide utility services to properties in their city boundaries.

Community Services:

The Central City Fire Department and the Black Hawk Fire Department provide services to this area. The Gilpin Ambulance Authority provides EMS services. The Gilpin County RE-1 school district serves the area. Central City and Black Hawk each provide police services in their respective areas.

Open Space, Parks & Recreation:

Maryland Mountain Trails in the City of Black Hawk provide recreational opportunities to the area. National Forest and Bureau of Land Management lands are found in the area.

Summary:

The opportunity for annexation in this area is very low, as nearly all land in the area is already annexed into Central City or the City of Black Hawk.



TO: Idaho Springs City Council
FROM: Dylan Graves, Community Development Planner
SUBJECT: City of Idaho Springs Three-Mile Plan
ATTACHMENTS: Three-Mile Area Plan Document and Map
MEETING DATE: January 12, 2026 Regular Meeting

The scope of this item is to present for adoption an updated City of Idaho Springs Three-Mile Area Plan for the 2026 calendar year, in accordance with state statute that requires annual update of such a plan.

BACKGROUND

A three-mile plan is required to be updated regularly according to Colorado Revised Statutes (CRS) 31-12-105 (1) (e), as amended. Per the CRS, the plan is supposed to be updated annually. The CRS further states, “Prior to completion of any annexation within the three-mile area, the municipality shall have in place a plan for that area that generally describes the proposed location, character, and extent of streets, subways, bridges, waterways, waterfronts, parkways, playgrounds, squares, parks, aviation fields, other public ways, grounds, open spaces, public utilities, and terminals for water, light, sanitation, transportation, and power to be provided by the municipality and the proposed land uses for the area.”

We are not proposing any changes from the previous Three Mile Area Plan that was adopted in January 2025. One annexation occurred in 2025. This was the 1.99-acre parcel located at 839 CO 103. As it is directly adjacent to existing city lands (Idaho Springs Cemetery), this has had no material impact on the Three Mile Area Plan or Plan map. No infrastructure updates have occurred in 2025 that would impact any of the Plan areas included in the document.

Staff propose that the 2026 Three Mile Area Plan be adopted with no changes. The Planning Commission reviewed the proposed Plan on January 8, 2026 and recommended adoption unanimously.

PROPOSED MOTION

Motion to approve Resolution #2, Series 2026, a resolution adopting the Idaho Springs Three Mile Area Plan for 2026.

ATTACHMENTS

1. **Draft Resolution**
2. **Proposed Three-Mile Area Plan**

CITY OF IDAHO SPRINGS
Clear Creek County, Colorado

Resolution No. 3, Series 2026

A RESOLUTION APPROVING AN ACCESS AND MAINTENANCE EASEMENT AGREEMENT BETWEEN THE CITY OF IDAHO SPRINGS AND MIGHTY ARGO METROPOLITAN DISTRICT NO. 2 CONCERNING APPROXIMATELY 71 SQUARE FEET OF CITY PROPERTY OCCUPIED BY A DISTRICT WASTE WATER TREATMENT PLANT

WHEREAS, the City of Idaho Springs, Colorado (“City”) is the owner of that certain real property further described in the legal description attached to the easement document approved hereby, located in the vicinity of the property commonly known as the Virginia Canyon Mountain Park parcel within the City of Idaho Springs, Colorado (the “Property”); and

WHEREAS, the Mighty Argo Metropolitan District No. 2 (“District”) is a Colorado Title 32 special district formed, in part, to fund, construct and maintain certain public improvements related to a gondola project in and around the Virginia Canyon Mountain Park; and

WHEREAS, one such public improvement is a waste water treatment plant (WWTP) in the area; and

WHEREAS, the constructed WWTP encroaches approximately 71 square feet onto the Property, due in part to the non-traditional shapes and orientations of mining parcels, lodes and ownership interests in this mountainous area; and

WHEREAS, the Idaho Springs City Council finds that granting an easement to the District to permit the WWTP’s relatively minimal encroachment would not compromise the City’s interests in the Property nor frustrate any current purpose to which the Property is put; and

WHEREAS, the City Council further finds that the granting of the requested easement would assist in providing necessary waste water processing to users of the District’s publicly accessible recreational facilities in the area and, thus, contribute to a public benefit; and

WHEREAS, the City Council therefore wishes to approve the requested easement.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Idaho Springs, Colorado, as follows:

The Access and Maintenance Easement Agreement Between the City of Idaho Springs and Mighty Argo Metropolitan District No. 2, dated December 10, 2025, attached hereto and incorporated herein by this reference, is hereby approved.

The Mayor and City Clerk are authorized to execute the same and to perform such other acts as are necessary to accomplish its effectiveness.

RESOLVED, APPROVED, and ADOPTED this 12th day of January, 2026.

Chuck Harmon, Mayor

ATTEST:

Diane Breece, City Clerk

EXHIBIT A

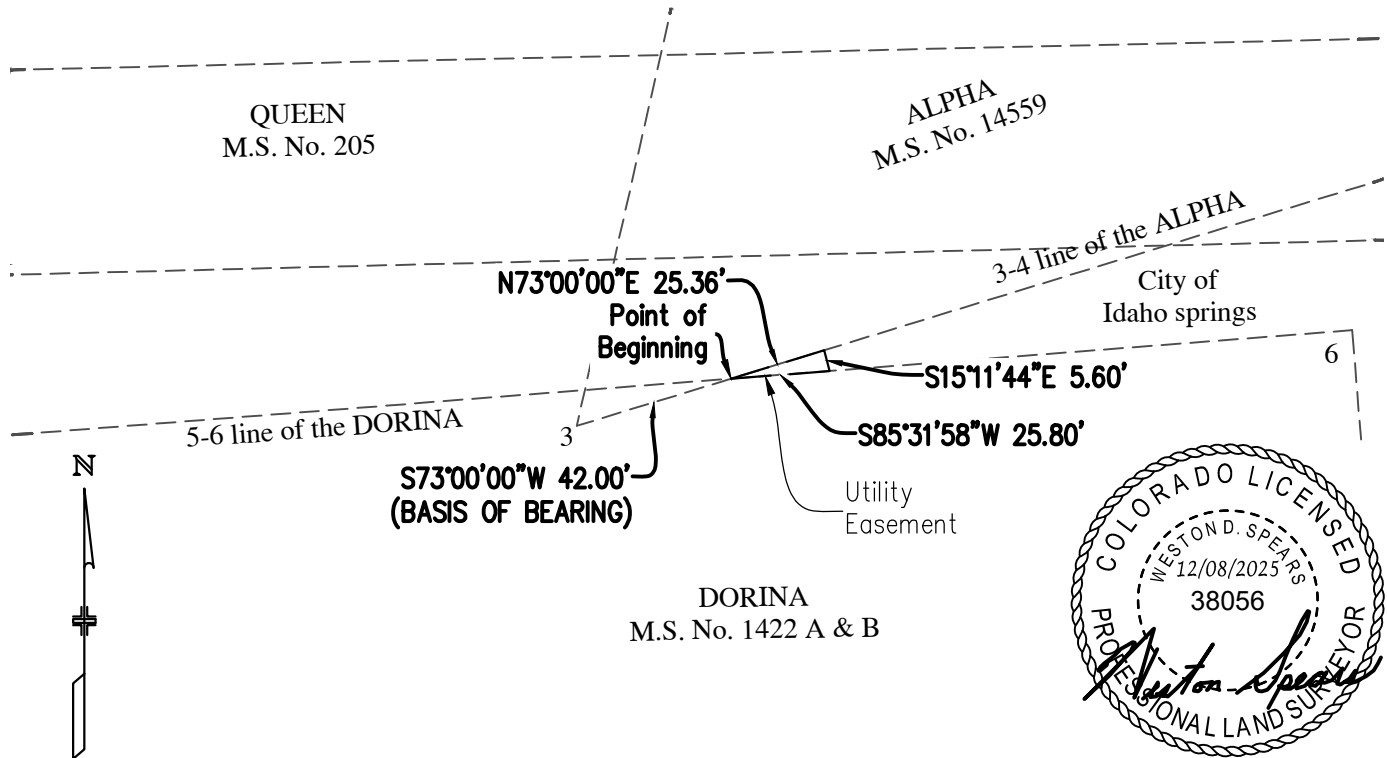
A PART OF SECTION 25, RANGE 3 SOUTH, RANGE 73 WEST OF THE 6TH P.M.,
County of Clear Creek, State of Colorado
SHEET 1 OF 1

DESCRIPTION:

A Utility Easement being part of the City of Idaho Springs located within Section 25, Township 3 South, Range 73 West of the Sixth Principal Meridian, County of Clear Creek, State of Colorado,

BEGINNING at a point on the 3-4 line of the Alpha Lode M.S. No. 14559 whence Corner No. 3 of said Alpha Lode M.S. No. 14559 bears S73°00'00"W, a distance of 42.00 feet with all bearings contained herein relative thereto; thence along said line N73°00'00"E, a distance of 25.36 feet; thence S15°11'44"E, a distance of 5.60 feet to a point on the 5-6 line of the Dorrina Lode M.S. No. 1422 A & B; thence along said line S85°31'58"W, a distance of 25.80 feet to the POINT OF BEGINNING.

Containing 70.98 square feet or 0.0016 acres, more or less.



THE ABOVE DESCRIBED PARCEL CONTAINS 70.98 SQUARE FEET OR 0.0016 ACRES, MORE OR LESS.

This illustration does not represent a monumented survey. It is intended only to depict the attached legal description.

DRAWN BY: CJD

SCALE:
1" = 50'

JOB NUMBER:

CHECKED BY: WDS

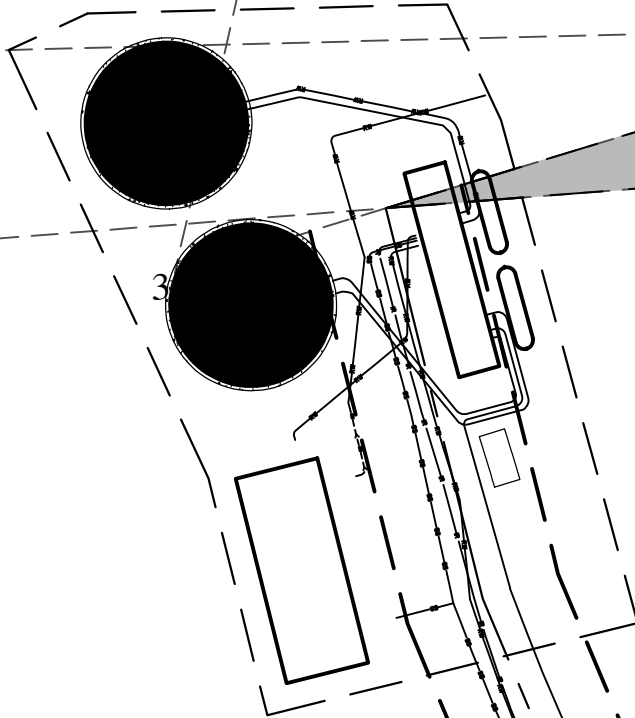
DATE:
12/08/2025

20GEN02

CLEAR CREEK SURVEYING
P.O. BOX 3184
IDAHO SPRINGS, CO 80452
(303) 567-4755

QUEEN
M.S. No. 205

ALPHA
M.S. No. 14559



DORINA
M.S. No. 1422 A & B

City of
Idaho springs

6

1

ACCESS AND MAINTENANCE EASEMENT AGREEMENT
(Wastewater Treatment Plant)

This ACCESS AND MAINTENANCE EASEMENT AGREEMENT (this “**Agreement**”) is made and entered into as of the 10th day of December, 2025, by and between **THE CITY OF IDAHO SPRINGS, COLORADO** (the “**City**”) and **MIGHTY ARGO METROPOLITAN DISTRICT NO. 2**, a quasi-municipal corporation and political subdivision of the State of Colorado (the “**District**”).

RECITALS

WHEREAS, the District was formed, inter alia, for the purpose of acquiring, operating and maintaining public improvements within the boundaries of the District, as more fully provided in the Service Plan for Mighty Argo Metropolitan District Nos. 1-3; and

WHEREAS, in accordance with § 32-1-1001(1)(f), C.R.S., the District has the power to acquire real and personal property, including rights and interests in property necessary to its functions or operations; and

WHEREAS, the City is the fee owner of the real property located in the City of Idaho Springs, Clear Creek County, Colorado, described and shown on Exhibit A, attached hereto and incorporated herein (the “**Property**”); and

WHEREAS, the District and the City have agreed to enter into this Agreement to create an easement over and across the Property for the purpose of allowing the District to operate, maintain, repair and replace the any portion of the waste water treatment plant constructed by the District on the Property (the “**WWTP**”), which benefits the District and the public in general; and

WHEREAS, the City desires to grant to the District a non-exclusive, perpetual easement for such purposes, subject to the terms and conditions set forth herein.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual promises and agreements set forth in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the City and the District covenant and agree as follows:

1. **Grant of Easement.** The City hereby grants, declares, bargains and conveys to the District a perpetual, non-exclusive easement (the “**Easement**”), together with all rights and privileges as are incidental to the District’s full use and enjoyment of its easement rights, on, over, above, across, under, and through the Property, for the continued existence of the WWTP on the Property, for the purpose of accessing, maintaining, operating, reconstructing, replacing and repairing the WWTP, and for the benefit of the public. It is hereby acknowledged that the Easement constitutes a servitude upon the land and runs with the land.

2. Insurance. The District shall, at the District's sole cost and expense, insure the WWTP at full replacement value. In addition, the District shall, from and after the date hereof, at the District's sole cost and expense, maintain insurance covering the risks that are reasonable and customary in the District's business, consistent with applicable risk management parameters and in compliance with Colorado law, and, at a minimum, shall insure the District against claims, demands, or actions for loss, damage or injury arising out of use of the WWTP, in amounts not less than \$1,000,000 per occurrence for bodily injury and property damage liability.

3. Mutual Indemnification. Subject to Section 6 below, the District, the City and their successors and assigns, to the extent permitted by law, shall each indemnify, defend and hold harmless the other, and their respective members, officers, directors, managers, agents, and employees against and from any and all claims, damages, actions, loss, cost and expense (including but not limited to attorneys' fees) resulting directly or indirectly from their own respective negligent and/or willful acts or omissions or the negligent or willful acts or omissions of their respective contractors, employees or agents (acting within the scope of their engagement, employment or agency) with respect to the Property.

4. Reservation of Rights. The City reserves the right to use, and to grant to others the right to use, the Property for any and all purposes not inconsistent with the use of the Easement by the District, pursuant to the terms of this Agreement.

5. Restoration. The District will promptly repair any damage to the Property caused by the District and/or the District's contractors, subcontractors, or agents, and the District will restore the Property to a condition that is reasonably similar to that which existed prior to such damage by the District or the District's contractors, subcontractors, or agents.

6. Governmental Immunity. Nothing in this Agreement shall be construed to limit, modify or otherwise constitute a waiver, in whole or in part, of any governmental immunity that may be available by law to the District or the City, or any of their officials, employees, contractors or agents, and in particular, the District's or the City's rights and protections under the Colorado Governmental Immunity Act, §§ 24-10-101, *et seq.*, C.R.S., as amended from time to time.

7. Inurement. This Agreement shall run with the land and each and every one of the benefits and burdens of this Agreement shall inure to and be binding upon the parties, their respective legal representatives, heirs, successors and assigns.

8. No Third-Party Beneficiaries. This Agreement is not intended nor shall it be construed to create any third-party beneficiary rights in any person who is not expressly referenced herein as a party benefited or burdened hereby.

9. No Joint Venture, Partnership, Agency, Etc. This Agreement will not be construed as in any way establishing a partnership, joint venture, express or implied agency, or employer-employee relationship between the City and the District.

10. Subjacent and Lateral Support. The District shall have and exercise the right of subjacent and lateral support to whatever extent is necessary or convenient for the District's full use and enjoyment of the Easement.

11. Subject to Matters of Record. This Agreement and the rights granted hereunder shall be subject to any existing liens and/or encumbrances affecting the Property.

12. Captions. The captions of this Agreement are for convenience and reference only and in no way define, describe, extend, or limit the scope, meaning, or intent of this Agreement.

13. Entire Agreement. This Agreement (including the exhibits attached hereto, which are incorporated herein) constitutes the entire understanding and agreement between the parties with respect to the subject matter hereof, and supersedes all negotiations or previous understandings or agreements between the parties with respect to all or any part of the subject matter hereof.

14. Modification: Waiver. This Agreement may not be modified or discharged in any respect, except by a further agreement in writing duly executed by the City and the District or their successors and assigns. However, any consent, waiver, approval, or authorization will be effective if signed by the party granting or making such consent, waiver, approval, or authorization. No waiver shall be deemed a continuing waiver with respect to any breach or default, whether of similar or different nature, unless expressly stated in writing.

15. Governing Law. This Agreement and all claims or controversies arising out of or relating to this Agreement shall be governed and construed in accordance with the law of the State of Colorado, without regard to conflict of law principles that would result in the application of any law other than the law of the State of Colorado. Venue for all actions arising from this Agreement shall be in the District Court in and for the county in which the District is located. The Parties expressly and irrevocably waive any objections or rights which may affect venue of any such action, including, but not limited to, *forum non-conveniens* or otherwise.

16. Severability. If any portion of this Agreement is declared by any court of competent jurisdiction to be void or unenforceable, such decision shall not affect the validity of any remaining portion of this Agreement, which shall remain in full force and effect. In addition, in lieu of such void or unenforceable provision, there shall automatically be added as part of this Agreement a provision similar in terms to such illegal, invalid or unenforceable provision so that the resulting reformed provision is legal, valid and enforceable.

17. Recording. This Agreement shall be recorded in the real property records of Clear Creek County, Colorado.

18. City Authority. The City covenants and agrees with the District that the City has full power and lawful authority to grant, bargain, declare and convey the Easement to the District. The City further promises and agrees to warrant and forever defend the District in the exercise of the District's rights hereunder against any defect in the City's title to the Property and the City's right to make the grant herein described, except matters of record.

19. Construction. The language used in this Agreement will be deemed to be the language chosen by the parties hereto to express their mutual intent, and no rule of strict construction will be applied against any party hereto. This Agreement shall be given a reasonable construction so that the intention of the parties can be carried out. The parties hereby acknowledge they have both participated substantially in the negotiation, drafting and revision of this Agreement with representation by counsel and/or such other advisers as they have deemed appropriate. Accordingly, this Agreement shall be deemed to have been prepared jointly by the parties and shall not be construed against any party as the drafter hereof.

20. Counterparts. This Agreement may be executed in several counterparts, each of which may be deemed an original, but all of which together shall constitute one and the same instrument. Executed copies hereof may be delivered by facsimile or email of a PDF document, and, upon receipt, shall be deemed originals and binding upon the signatories hereto, and shall have the full force and effect of the original for all purposes, including the rules of evidence applicable to court proceedings.

IN WITNESS WHEREOF, the City and the District have executed this Agreement as of the date first set forth above.

THE CITY:

CITY OF IDAHO SPRINGS, COLORADO

By: _____

Name: _____

Title: _____

STATE OF COLORADO)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me this ____ day of December, 2025,
by _____, as the _____ of the City.

Witness my hand and official seal.

My commission expires: _____

Notary Public

[Signature page to Access and Maintenance Easement Agreement]

MIGHTY ARGO METROPOLITAN DISTRICT NO. 2, a quasi-municipal corporation and political subdivision of the State of Colorado

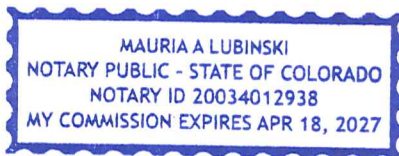
President

STATE OF COLORADO)
)
COUNTY OF Beaver Creek) ss.

Witness my hand and official seal.

My commission expires: 4/18/27

Manuela J. Lubinski
Notary Public



[Signature page to Access and Maintenance Easement Agreement]

EXHIBIT A

The Property

EXHIBIT A

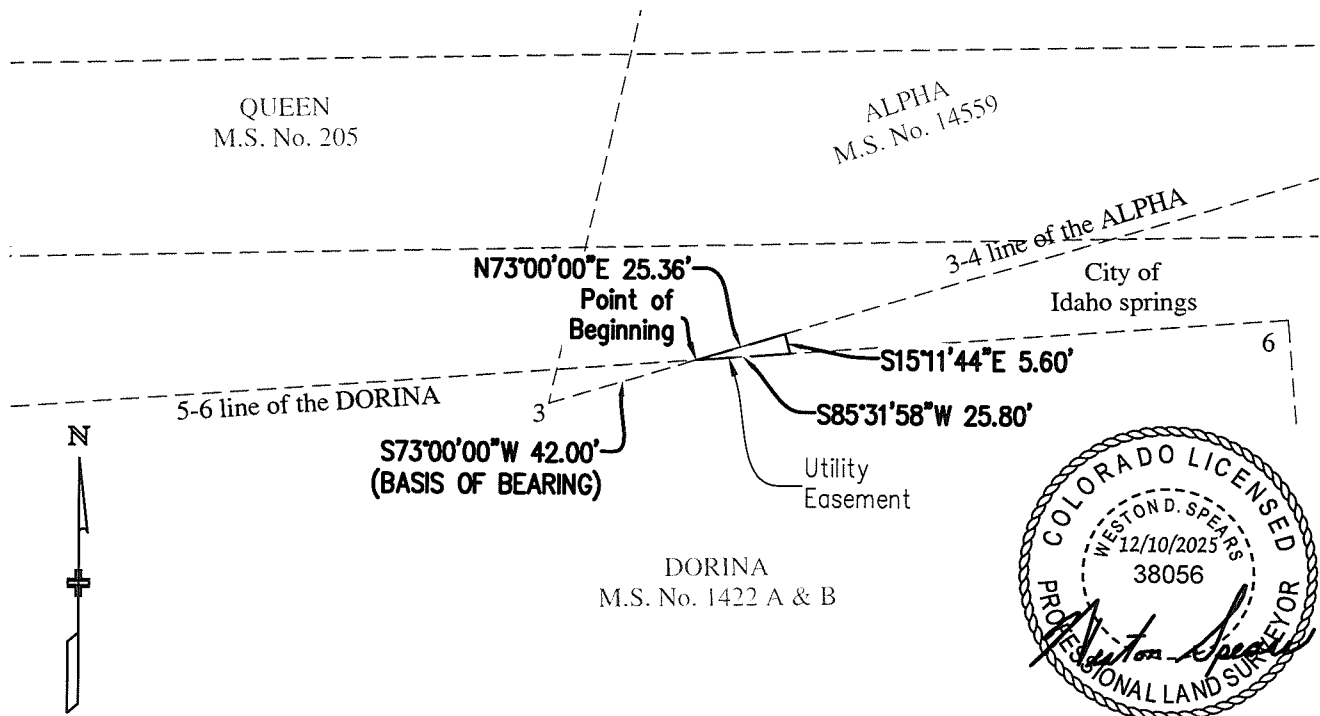
A PART OF SECTION 25, RANGE 3 SOUTH, RANGE 73 WEST OF THE 6TH P.M.,
County of Clear Creek, State of Colorado
SHEET 1 OF 1

DESCRIPTION:

A Utility Easement being part of the City of Idaho Springs located within Section 25, Township 3 South, Range 73 West of the Sixth Principal Meridian, County of Clear Creek, State of Colorado,

BEGINNING at a point on the 3-4 line of the Alpha Lode M.S. No. 14559 whence Corner No. 3 of said Alpha Lode M.S. No. 14559 bears S73°00'00"W, a distance of 42.00 feet with all bearings contained herein relative thereto; thence along said line N73°00'00"E, a distance of 25.36 feet; thence S15°11'44"E, a distance of 5.60 feet to a point on the 5-6 line of the Dorrina Lode M.S. No. 1422 A & B; thence along said line S85°31'58"W, a distance of 25.80 feet to the POINT OF BEGINNING.

Containing 70.98 square feet or 0.0016 acres, more or less.



THE ABOVE DESCRIBED PARCEL CONTAINS 70,98 SQUARE FEET OR 0.0016 ACRES, MORE OR LESS.

This illustration does not represent a monumented survey. It is intended only to depict the attached legal description.

DRAWN BY: CJD

SCALE:
1" = 50'

JOB NUMBER:

CHECKED BY: WDS

DATE:
12/10/2025

20GEN02

CLEAR CREEK SURVEYING
P.O. BOX 3184
IDAHO SPRINGS, CO 80452
(303) 567-4755

PROJECT NO.: C:\Users\dulin\OneDrive\Desktop\lot from weston 11-24-25\20gen02-UTILITY EASEMENT-CITY.dwg

**CITY OF IDAHO SPRINGS
WATER ACTIVITY ENTERPRISE
Clear Creek County, Colorado**

Ordinance No. 1, Series 2026

AN ORDINANCE AMENDING RATES AND CHARGES FOR WATER AND SEWER SERVICE AND MAKING CONFORMING AMENDMENTS TO THE IDAHO SPRINGS MUNICIPAL CODE

WHEREAS, pursuant to Chapter 12 of the Idaho Springs Municipal Code (“Code”), the City maintains its water and wastewater facilities as an enterprise known as the Idaho Springs Water Activity Enterprise (the “Enterprise”); and

WHEREAS, the City Council, acting as the governing body of the Enterprise, periodically reviews the rates and charges imposed for water and sewer services and evaluates the adequacy of the same to provide safe and reliable service to existing and projected future users; and

WHEREAS, voters approved on November 8, 2022 City Ballot Question 2B to enact a one percent (1%) sales tax increase to be fully dedicated to water and wastewater improvements and to reduce the impact of rate increases on users; and

WHEREAS, as a result of this new sales tax effective January 1, 2023 and in accordance with the recommendations of the Water and Wastewater Financial Plan, Cost of Service and Rates presentation previously provided to City Council by JVA Consulting Engineers and Raftelis Financial Consultants, the Council finds that a proposed three percent (3%) increase in water rates and a proposed two percent (2%) increase in sewer rates in 2026 is necessary to reasonably and responsibly keep pace with the projected demands on the City’s water and sewer systems; and

WHEREAS, the Council therefore wishes to amend the Code to implement such increases and changes, as further set forth herein; and

WHEREAS, the Council finds and determines that the rate and charge increases enacted by this Ordinance are a fair, equitable and non-discriminatory means of raising sufficient revenues to pay the costs of providing service to customers of the Enterprise.

NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Idaho Springs, acting also as the governing body of the Enterprise, as follows:

Section 1. The above and foregoing recitals are expressly adopted as findings of the City Council.

Section 2. Subsections (B) and (C) of Section 12-122 of the Code are hereby amended as follows:

(B) The consumption charge is based upon the amount of water taken during the billing period, as shown by the meter. The consumption charge for all services, prorated to the date of meter reading, is an amount set forth below.

Customer Class	Charges per Gallon	
	Inside City & Chicago Creek	Outside City Limits
Residential Tier 1 (0 to 10,000 gallons)	\$0.00545 <u>\$0.00561</u>	\$0.01091 <u>\$0.01124</u>
Residential Tier 2 (10,001 to 30,000 gallons)	\$0.00683 <u>\$0.00703</u>	\$0.01363 <u>\$0.01404</u>
Residential Tier 3 (Over 30,000 gallons)	\$0.00818 <u>\$0.00843</u>	\$0.01636 <u>\$0.01685</u>
Commercial (per gallon)	\$0.00914 <u>\$0.00941</u>	\$0.01826 <u>\$0.01881</u>
Municipal (per gallon)	\$0.01118 <u>\$0.01152</u>	n/a

(C) The bimonthly service charge is based upon the size and type of the meter and applies to all services connected to the City system at any time during the billing period. The bimonthly service charge for all services (not including fire services) is an amount set forth below, multiplied by the multiplier established for such premises pursuant to Section 12-61 of this Chapter. The bimonthly service charge shall be imposed upon each active tap regardless of whether any water is taken from the City system during the billing period.

Bi-Monthly Base Rate	Inside City & Chicago Creek	Outside City
Residential	\$85.34 <u>\$87.90</u>	\$170.69 <u>\$175.81</u>
Commercial	\$131.29 <u>\$135.23</u>	\$262.55 <u>\$270.43</u>

Section 3. Subsections (B) and (C) of Section 12-182 of the Code are hereby amended as follows:

(B) The volumetric use charge is based upon the water consumption for each service. During the months of November of one (1) year through April of the following year, the charge is applied to actual water consumption. For the months of May through October of each year, the charge is applied to the *lower* of: (1) average winter water use (November through April); or (2) actual water consumption.

Notwithstanding the foregoing, if the City receives reliable evidence that the actual use of the City sewer system at a location significantly exceeds the average winter water use at

that location, the use charge shall be applied to actual sewer system use, and the winter averaging method shall not be available.

Prior to applying the charge to actual sewer system use, the City shall issue a notice of its decision to do so, which notice shall include the reliable evidence in support of the decision and the process by which the customer may request a hearing on the same. The hearing shall be conducted by either the City Administrator or a hearing officer appointed by the City Administrator. At the hearing, the burden shall be on the City to establish by a preponderance of the evidence that the premises' actual sewer system use significantly exceeds the premises' average winter water use.

The volumetric charge for any premises not served by the City water system, and therefore not metered for water, shall be applied to an assumed water consumption of twenty thousand (20,000) gallons per bimonthly billing period.

Customer Class	Charge per Gallon	
	Inside City & Chicago Creek	Outside City
Residential	\$0.00724-\$0.00738	\$0.01447-\$0.01476
Commercial Low Strength	\$0.00975-\$0.00995	\$0.01946-\$0.01985
Commercial Medium Strength	\$0.01727-\$0.01762	\$0.03455-\$0.03524
Commercial High Strength	\$0.02592-\$0.02644	None accepted

(C) The bi-monthly service charge for all services (not including fire services) is an amount set forth below, multiplied by the multiplier established for such premises pursuant to Section 12-61 of this Chapter. The bi-monthly service charge shall be imposed upon each active tap regardless of whether any wastewater is discharged from the premises to the City system during the billing period.

Customer Class	Bi-Monthly Base Rate		
	Inside City	Outside City	Chicago Creek Sanitation District
Residential	\$66.95-\$68.29	\$133.87-\$136.55	\$66.95-\$68.29
Commercial Low Strength	\$133.87-\$136.55	\$267.73-\$270.43	\$133.87-\$136.55
Commercial High Strength	\$133.87-\$136.55	None accepted	\$133.87-\$136.55

Section 4. The rates enacted by this Ordinance shall be invoiced for the service period commencing on April 1, 2026 after the effective date of this Ordinance and subsequently invoiced by the City in July of 2026.

Section 5. Should any one or more sections or provisions of this Ordinance, or Code provisions enacted hereby, be judicially determined invalid or unenforceable, such judgment shall not affect, impair or invalidate the remaining provisions thereof, the intention being that the various sections and provisions are severable.

Section 6. Any and all Ordinances or Code provisions or parts thereof in conflict or inconsistent herewith are, to the extent of such conflict or inconsistency, hereby repealed; provided, however, that the repeal of any such Ordinance or Code or part thereof shall not revive any other section or part of any Ordinance or code provision heretofore repealed or superseded.

INTRODUCED, READ AND ORDERED PUBLISHED at a regular meeting of the City Council of the City of Idaho Springs, Colorado, held on the 12th day of January, 2026.

Charles Harmon, Mayor

ATTESTED AND CERTIFIED:

Diane Breece, City Clerk

PASSED, ADOPTED AND APPROVED, after publication, at a Regular Meeting of the City Council of the City of Idaho Springs, Colorado, held on the 9th day of February, 2026.

Charles Harmon, Mayor

ATTESTED AND CERTIFIED:

Diane Breece, City Clerk

Office of the City Administrator

To: Mayor and City Council
From: Andrew Marsh
Date: January 12, 2026
Subject: City Administrator Update

Requests for Action:

- Motion to approve a proposal and engagement letter from DMC Auditing and Consulting, LLC in the amount of \$22,200 to audit the City's financial statements for the year ending December 31, 2025.

Updates:

- Ed, Guy and I attended on November 20 a Wildfire Forecasting presentation sponsored by Xcel Energy.
- The Mayor, staff and I attended on November 20 a Community Conversation sponsored by the Business and Community Promotion Board at Yards' Tap House.
- Staff and I attended on November 24 a progress meeting with HDR Engineering and the Federal Highway Administration regarding the Mobility Hub project.
- Staff and I attended on November 24 a check-in meeting with the Colorado Mountain Bike Association (COMBA) regarding Virginia Canyon Mountain Park (VCMP).
- Staff and I met on November 24 with Safebuilt and the Clear Creek Fire Authority regarding life safety matters for the motel licensing program.
- The Mayor and I attended on November 25 a check-in meeting with Congressman Neguse's office.
- The Mayor and I attended on November 29 the annual holiday tree lighting and caroling event at Citizens Park.
- The Mayor, staff and I met on December 1 with the developer under contract for the former Carlson Elementary School property to preview plans for the developer's community meeting regarding the project.
- Attended on December 5 the Colorado Municipal League Policy Committee meeting in Denver.
- Attended on December 8 the Clear Creek County Town Hall with State legislators at the United Center.
- The Mayor, Guy and I attended on December 10 the quarterly Community Partnership Panel sponsored by the Henderson Mine at The Old School in Georgetown.
- The Mayor and I met on December 11 with a private entity conceptually proposing passenger rail service along the I-70 corridor through Idaho Springs.
- Staff and I attended on December 11 a check-in meeting regarding water billing.
- The Mayor, Guy and I attended on December 11 the annual board meeting of the Clear Creek Economic Development Corporation.
- Staff and I attended on December 11 a check-in meeting with HDR Engineering regarding the Mobility Hub project.

- Guy and I attended on December 12 a Community Breakfast with the board and staff of Greater Outdoors Colorado (GOCO).
- Staff and I attended a planning meeting on December 15 with the organizers of the Blue Sky Hill Climb.
- The Mayor, staff and I attended on December 15 the monthly meeting of the Business and Community Promotion Board.
- The Mayor, staff and I attended on December 16 with HDR Engineering and the Colorado Department of Transportation (CDOT) a check-in meeting regarding the Mobility Hub project.
- Attended on December 16 the City's annual Holiday Party at Yards Tap House.
- Lorraine, Guy and I participated on December 17 in interviews of the top four firms proposing audit services for the City.
- Staff and I attended on December 18 a Wayfinding Work Session with a consultant to review design concepts.
- The Mayor and I attended on December 18 a meeting with Congressman Neguse's office and the Bureau of Land Management regarding the land exchange at Virginia Canyon Mountain Park.
- The Mayor, staff and I attended on December 22 a meeting with COMBA to finalize the presentation for the Colorado Parks & Wildlife (CPW) Non-Motorized Trails grant application for trail construction at VCMP.
- Staff and I attended on December 23 and January 6 the periodic progress meetings with HDR Engineering regarding the Mobility Hub project.
- The Mayor, Guy and I attended on December 30 a check-in meeting with Interstate Parking and Sadie regarding parking management.
- Lorraine, Guy and I met on January 5 with the recommended firm for audit services.
- The Mayor and I presented with COMBA on January 6 in Littleton the City's Non-Motorized Trails grant application to CPW.
- The Mayor, staff and I attended on January 7 a meeting with CDOT regarding an agreement to commit the State funds for the Mobility Hub project.

Upcoming Events:

- City Offices will be closed on Monday, January 19 in observance of Martin Luther King, Jr. Day.

Office of the City Administrator

To: Mayor and City Council
From: Andrew Marsh
Date: January 12, 2026
Subject: Audit Services Recommendation

Staff issued a request for proposals (RFP) for auditing services and received responses from the following seven firms:

- Atlas CPAs & Advisors PLLC
- CBX, Inc.
- DMC Auditing and Consulting, LLC
- Haynie & Company
- Hinkle & Company, PC
- Mayberry & Company LLC
- Ronny R. Farmer, LLC

Staff and the City's financial consultant Lorraine Trotter reviewed the proposals and decided to interview the following firms:

- DMC Auditing and Consulting, LLC
- Hinkle & Company, PC
- Mayberry & Company LLC
- Ronny R. Farmer, LLC

Based on the proposals and interviews, we recommend engaging DMC Auditing and Consulting, LLC of Bailey, Colorado to perform the City's 2025-2029 audits. The other interviewees were strong candidates, but we believe that DMC is currently the best match for the City of Idaho Springs for the following reasons:

- DMC's partners have exceptional knowledge and experience in municipal auditing and municipal operations that will serve the City well;
- DMC has sufficient in-house depth of staff to provide good service should something happen to the principal auditor;
- Lorraine has worked with DMC in the past and had very positive experiences;
- DMC's bid was in the competitive range with the other bidders.
- DMC's proposal, approach, and track record gives us confidence that they will complete the audit on a timely basis and provide a thorough, high-quality work product.

Attached is the Proposal and Engagement Letter from DMC to audit the City's financial statements for the year ended December 31, 2025. The gross fee for these services, including expenses, will not exceed \$22,200. Any required single audits will incur an additional fee of \$3,500 for each major federal compliance audit (Single Audit).

Staff requests that City Council approve the attached proposal from DMC along with the Engagement letter for 2025.



Idaho Springs

CITY OF IDAHO SPRINGS, COLORADO

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2025

PROPOSED BY:

DMC AUDITING AND CONSULTING, LLC

DMITRIY CHERNYAK, CPA

720-422-1352

BAILEY, CO 80421

dchernyak@dmccpas.net

December 15, 2025

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TRANSMITTAL LETTER

City of Idaho Springs, Colorado
1711 Miner Street
Idaho Springs, Colorado 80452

Honorable Mayor Harmon and the City Council, Andrew Marsh, Guy Patterson, and the Selection Committee:

DMC Auditing and Consulting, LLC is pleased to submit a proposal for audit services to the City of Idaho Springs, Colorado (the "City") for the year ending December 31, 2025, and additional years. We are proposing to provide audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), as set forth by the American Institute of Certified Public Accountants and, if necessary, the standards for financial audits set forth in the U.S. General Accounting Office's *Government Auditing Standards*.

We will issue an independent auditor's report on the City's financial statements and, if required, issue a similar report on the *Government Auditing Standards* (Yellow Book), and compliance audit under the Uniform Guidance and the Single Audit Act of 1984, as amended 1996, as of and for the year ending December 31, 2025. We will present a governance communications letter to management and the Mayor and City Council after the audit is completed. If necessary, we will present any issues and findings to management in a timely manner. Our goal is to perform the audit services, communicate effectively, and establish an audit and client relationship with the City administration, staff, and the Mayor and the City Council.

The professionals at DMC Auditing and Consulting, LLC understand the importance of a timely and quality audit service that is provided at a fair price. We also believe in serving our clients and having effective communication with our clients. We feel that our clients should receive more than just an audit opinion. We strive to be a resource for our clients year-round. We believe that auditors should be helpful and provide guidance to clients throughout the year related to various changes in the accounting guidance and compliance. The goal is to help our clients achieve compliance with GASBs, federal grants, and other compliance requirements without compromising our independence.

We work closely with Professional Management Solutions (Lorraine Trotter) with other clients and have an established working relationship.

Our firm partners and some of our staff have many years of experience working in the finance departments at large cities, counties, and other government organizations. This allows us to understand city operations and the transactions behind the operations in great detail, which would allow us to complete the audit and test the compliance requirements smoothly as well as provide guidance to you, if needed. We have a great understanding on the resources and processes necessary to run a city. Our firm uses this experience to adjust to each entity and relate to each organization individually to understand each unique situation.

We are a licensed Colorado CPA firm – license number FRM.5000708. Our firm specializes in audits and consulting for counties, cities, school districts, and local governments in the State of Colorado. Our partner, manager, and staff are experts in governmental accounting standards (GASB), Single Audit Act, Uniform Guidance, and Governmental Auditing Standards (Yellow Book) among others. Our firm partner, audit manager, and staff have many years of experience auditing cities and various types of local governments in the State of Colorado. Dmitriy Chernyak, Firm Partner, and David Gallagher, Senior Audit Manager, are CPAs in the State of Colorado and have been auditing local governments in the State of Colorado for over a decade. Our staff are trained and focused on performing audits, and we are members of the AICPA and the Colorado Society of CPAs.

We have some of the most dedicated staff with years of audit and accounting experience. We continue to successfully maintain qualified staff by hiring hard-working individuals and by creating a positive working environment. We have been very fortunate to maintain the excellent staff at our firm. This helps our clients maintain consistency, comfort, and familiarity during the audit process.

We intend to have constant and effective communications with the City and provide consistent updates regarding the audit process.

DMC Auditing and Consulting, LLC is a professional CPA firm. Dmitriy Chernyak, Firm Partner, and David Gallagher, Senior Audit Manager, are CPAs in the State of Colorado. Our firm is a member of the AICPA and the GAQC (Governmental Audit Quality Center). The firm partner and staff have over 30 years of local government audit and accounting experience in the State of Colorado. We have extensive knowledge of GASB and other accounting requirements.

We believe that our firm is large enough to provide the necessary high-quality audit services and financial statement preparation. However, we are small enough to recognize the City's needs and provide that one-on-one attention during and after the audit. We pride ourselves on providing strong communication and keeping our clients informed of our progress as well as any issues we discover.



Dmitriy Chernyak, CPA
Firm Partner
145 Bristlecone Circle
Bailey, CO 80421
Phone: 720-422-1352
Email: dchernyak@dmccpas.net

FIRM QUALIFICATIONS AND EXPERIENCE

FIRM INFORMATION AND QUALIFICATIONS

DMC Auditing and Consulting, LLC is a boutique firm that specializes in providing quality audit and consulting services for local governments in the State of Colorado, including cities, counties, towns, school districts, charter schools, other types of local governments, and nonprofit organizations. Our firm separates itself from other firms by focusing only on government and nonprofit organizations. In addition, we establish a trusted relationship with our clients by providing expertise in local government auditing and accounting. We provide professional audit services, establish effective communication, implement efficient processes, and offer professional guidance to generate a positive audit experience for our clients. As a result of our size and efficient operations, we are able to maintain reasonable fees for our clients.

DMC Auditing and Consulting, LLC is managed by the Partner/Owner, Dmitriy Chernyak, Senior Audit Manager, David J. Gallagher, and Audit Manager, Tyson Lund, who are licensed CPAs and professionals with expertise in auditing and accounting for local governments. Our firm consists of a partner, senior audit manager, an audit manager, two senior auditors, and three staff auditors that specialize in governmental audits. Dmitriy, David, and Tyson have over 50 years of auditing and accounting experience with local governments in the State of Colorado. We are specialists in governmental audits, financial statement preparation, governmental accounting standards board (GASB) pronouncements, Single Audits, and compliance audits. In addition, we work with specialists for certain areas of higher risk, including an information technology specialist. These specialists are experts in their area, address high-risk assertions, and offer our clients added value in unique areas and a comprehensive audit, which is something other firms may not provide. Our management and staff have expert knowledge of the constantly changing GAAP, GASB, GAAS, Yellow Book, FASB, Uniform Guidance, and certain IRS requirements to provide our clients with comprehensive and knowledgeable audit services through years of working for CPA firms in the State of Colorado.

In addition, our staff have worked in the local government side in management roles, such as accounting manager and finance director, at various local governments, including cities and counties. This distinctively separates us from other auditors and gives us a unique understanding of our clients and the challenges that our clients face. We are members of the national AICPA, Government Audit Quality Center (GAQC), and Colorado Society of CPAs.

We are uniquely able to stay up to date with developments within the Colorado Revised Statutes (C.R.S.) and local government and nonprofit industries to assist our clients with technical issues throughout the year. In addition, as part of our services, we will be available throughout the year to provide guidance to the City on new accounting pronouncements and best practices.

We understand that timing in meeting requested audit timelines and deadlines is especially important to all of our clients. Therefore, we will collaborate with your staff to provide a quality and timely audit on or before the City's preferred deadline or prior to July 31, 2026. We plan to complete the audit fieldwork based on coordination with City's Administration and Professional Management Solutions (Lorraine Trotter) and when the accounting records are ready and available for audit.

ORGANIZATIONAL STRUCTURE

We consist of a partner, senior audit manager, audit manager, and five experienced and professional staff focused on providing exceptional audit services for local governments, including cities, counties, school districts, charter schools, other types of local governments, and nonprofit organizations in the State of Colorado. Our firm's office is located at 145 Bristlecone Circle, Bailey, Colorado 80421. However, majority of the work is performed remotely by our staff.

The firm is large enough to have the experience and resources available to provide excellent service to our clients and small enough to provide the personal service and partner access that is rarely available from larger firms. The staff perform the audit fieldwork and Single Audit Act compliance audits, which are reviewed by the audit manager and audit partner. Financial statements are generally audited by staff or audit manager and reviewed by the audit partner. A second/quality control review may be performed by another experienced CPA in the firm.

We plan the audit, establish timelines, and set up regular meetings with staff and the client to provide a timely and quality audit. We design our audits to have the partner, audit manager, senior auditor, and staff auditor available for every audit. Our goal is to keep the same audit team from year-to-year to provide continuity for our clients and maintain efficient audits. Our audit partner and audit manager are heavily involved in the planning of the audit, risk assessment, and design and selection of audit procedures, because our firm understands that this allows each audit to be specifically designed to meet the individual needs of our clients. We will notify and request approval of the client regarding any staffing changes.

INDEPENDENCE / LEGAL DISCLOSURES

DMC Auditing and Consulting, LLC is fully independent from City of Idaho Springs, Colorado (the "City"), and all of its component units in all matters, whether in fact or in appearance. Our firm does not have any relationships, whether personal or professional, with the City, any of its component units, or personnel.

LICENSED TO PRACTICE IN THE STATE OF COLORADO

The firm of DMC Auditing and Consulting, LLC is a licensed CPA firm in the State of Colorado – license number FRM.5000708. Dmitriy Chernyak, Partner / Owner, and David J. Gallagher, Senior Audit Manager, listed in this proposal are licensed to practice public accounting in the State of Colorado. Dmitriy Chernyak's active CPA license number in the State of Colorado is 29527.

PEER REVIEW

Our latest peer review was completed and approved with the highest designation of "pass" as of December 19, 2024, and available upon request. DMC Auditing and Consulting, LLC has not received any federal or state desk reviews during the past three years. The peer review process included a review of local governments.

AUDIT PERSONNEL

Dmitriy Chernyak, Firm Partner/Owner, is a CPA licensed in the State of Colorado and has performed auditing and consulting services for various types of local governments such as cities, counties, towns, school districts, charter schools, various types of local governments, and nonprofit organizations in the State of Colorado for over 16 years. In addition, Dmitriy has over seven years of experience working in upper management and finance director roles at local governments and understands the financial, administrative, and political complexities of local governments and nonprofit organizations.

Dmitriy has vast experience and expertise in accounting principles generally accepted in the United State of America, financial statement preparation, GASB implementation, evaluation and implementation of internal controls, the Single Audit Act, and compliance with federal and state requirements. Dmitriy graduated from the University of Colorado at Denver in 2007 with two degrees: a Bachelor of Science in Accounting and a Bachelor of Science in Financial Management.

Dmitriy has worked as a finance director at a city and understands the intricacies and unique processes of cities.

David J. Gallagher, Senior Audit Manager, is a CPA licensed in the State of Colorado and has performed auditing and consulting services for various local governments, including cities, counties, towns, school districts, charter schools, other types of local governments, and nonprofit organizations in the State of Colorado for over five years. David also brings local government and nonprofit accounting experience to our clients. David is highly experienced in accounting principles generally accepted in the United State of America, financial statement preparation, GASB implementation, evaluation and implementation of internal controls, single audits, and compliance with federal and state requirements. David graduated from the University of Colorado at Denver in 2013 with a Master of Science in Accounting.

Tyson Lund, Audit Manager, is a licensed CPA that has over 15 years of local government accounting experience in addition to his several years of audit experience with a state auditor's office. Tyson has expertise in governmental accounting, preparation of financial statements and annual comprehensive financial reports (ACFRs), GASB implementation, establishing internal controls and processes, and federal and state grant management and compliance. Tyson has worked for almost two decades in local government, implemented various GASB pronouncements, solved complex accounting situations, and understands various situations and complexities of day-to-day operations of local governments. Tyson graduated from North Dakota State University with a Master of Business Administration in 2019.

Nicholas Bozzo, Senior Auditor, has five years of accounting experience in local government and the private sector. Nicholas has proven that he is an adaptive learner, able to grasp complex accounting concepts, expert knowledge in Excel, and works efficiently to meet client's deadlines. Nicholas graduated with a Bachelor of Science in Accounting from Bemidji State University in 2017 with a 3.9 GPA.

Stasia Popov, Senior Auditor, has five years of auditing and accounting experience in local government and the private sector. Stasia is very detail-oriented and understand complex accounting concepts. Stasia is proficient in various GASB pronouncements and various account aspects that provide our clients with the best service and support. Stasia graduated with a Bachelor of Science in Accounting.

Tandra Kraft, IT Audit Consultant, is the owner of Aud-IT Consulting, which is a subcontractor that we hire to perform IT-related audit procedures and provide value-added report to our clients. Tandra has over 20 years of IT experience in local government and private sector. Tandra graduated with a Master of Science in Information Systems from Minot State University in 2017.

Our firm is committed to continuing education. All professional staff have met or exceeded the continuing professional education requirements established by Government Auditing Standards. All members of the firm have participated in numerous hours of training through the Colorado Society of CPAs and American Institute of CPAs. Because the firm performs audits exclusively of government and nonprofit entities, most of our continuing education relates to these industries. We will obtain permission from the City if any changes occur with the assigned audit staff prior to assigning other audit staff to the City's audit.

EQUAL OPPORTUNITY EMPLOYER DISCLAIMER

DMC Auditing and Consulting, LLC is an equal opportunity employer. We consider all qualified applicants for employment without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, veteran, or disability status. All employment decisions are made based on merit and qualifications.

AUDIT APPROACH

We would perform the audit fieldwork based on an agreed-upon schedule between our firm and management. During the audit process, we will perform the following: 1) schedule and conduct a meeting with Andrew Marsh, Guy Patterson, and Lorraine Trotter (Professional Management Solutions) to introduce the audit partner, audit manager, and key staff, and discuss the audit process; 2) establish an audit timeline and discuss the audit list (PBC list) and a Dropbox link to upload requested information; 3) Follow-up with a status email or teleconference each week or every other week to discuss progress and update timelines; 4) communicate any audit findings or material audit adjustments within a reasonable time after they are identified or discovered; and 5) an exit conference will be conducted to discuss the results of the audit as well as the format of presentation to the City Council.

Interim audit fieldwork will be performed remotely several months prior to final fieldwork. Final fieldwork may include some days on-site and the remainder performed remotely with communications via email and Dropbox. As mentioned previously, the first year of the audit may require more days on-site and additional testing. We will communicate with management to determine the audit schedule and determine when the accounting records are complete, and the necessary information is available for the audit. In addition, we will visit some of the site(s) each year that maintain financial processes in order to evaluate internal controls. We will work diligently to meet the City's deadlines. We will assist with the implementation of new GASB pronouncements and be a resource for the City during the year.

We will provide lists of information in advance of conducting the audit fieldwork for management's use in preparing for the audit. This information will primarily include schedules and reconciliations, supporting amounts presented in the financial statements, and general information that is readily available by the City. We have reviewed the City's budget, prior year audited financial statements, and other relevant documents to plan the audit. In addition, we will work with management to contact the prior year auditor to review the necessary workpapers and information from the prior year audit. If necessary, we will perform procedures on the prior year financial statements in accordance with auditing standards generally accepted in the United States of America (GAAS).

Audit information prepared by the City may be provided electronically. We understand that certain documents are easier to provide than hard copies. Therefore, if necessary, certain information may be reviewed and tested on-site during fieldwork. Audit procedures will be performed remotely and on-site (hybrid method). A manager and partner of the firm will be available during the audit fieldwork. The main communications will be maintained by the Audit Partner and Audit Manager and not lower-level staff to avoid miscommunications and provide professional recommendations. Any potential adjusting entries will be discussed with management during our fieldwork. The firm partner and managers will perform the final review of the audit workpapers and the financial statements.

Significant areas of the City's accounting system, such as cash and investments, payroll, accounts payable, capital assets, debt, treasurer's reports, human services accounting, and single audit will be audited using the most efficient and effective methods possible. Some segments will be audited using a substantive approach, including confirmation with third parties. Sampling will be used to verify expected results where applicable. Sampling used during fieldwork will be based on the GAAS and AICPA requirements. We will perform various analytical procedures in order to gain audit evidence for various accounts, including reasonableness tests, trend analysis, and year-to-year comparisons.

New accounting standards and requirements will be discussed with management prior to fieldwork and necessary information such as contract agreements and certain calculations will be requested. This information will be used to assist and guide the City in implementing the new accounting pronouncement(s).

We will provide guidance to assist the client with new GASB or compliance requirements, if necessary. For example, the upcoming implementation of GASB 103 (in 2026) will require the City to identify and provide certain information in the management discussion and analysis and other reporting changes.

Internal controls will be documented primarily in a narrative format based on discussions with the City's personnel and other observations. Sampling for tests of compliance with specific laws and regulations will be utilized depending on the resources available at the City.

Any deficiencies in internal control or other operating efficiency issues discovered during our audit work will be communicated to management during the audit fieldwork. The draft management letter and financial statements will be provided to management for review. The method of reporting to the governing board will be discussed with management before the final documents are distributed. Our presentations will focus on the results of the audit and the information presented in the management letter. We will be available for the audit presentation to the Mayor and City Council at a scheduled meeting.

We would expect the City to provide us with the necessary financial information during audit fieldwork in order to audit the accounting records and audit the financial statements. We would also expect that the accounting records will be ready and completed on an accrual basis along with supporting worksheets and calculations necessary for audit as of the start of fieldwork, as agreed upon by the City and DMC Auditing and Consulting, LLC several months prior to start of fieldwork.

Partner, manager, and staff are available throughout the year to discuss and assist with accounting guidance and best practices. This service is performed at no additional cost to the City because we believe this is an important service that we can provide for our clients to best serve their needs.

Estimated schedule and hours are as follows for the City:

Phase I – Interim Audit Fieldwork (30-40 hours) 1-2 staff
• Planning and risk assessment
• Understanding of internal controls
• Elementary and secondary school reviews
• Single audits (if necessary)
• Workpaper Review
Phase II – Final Audit Fieldwork (140-200 hours) 3-4 staff
• Risk-based substantive testing of various funds and accounts
• Single audit – follow-up and completion (if required)
• Workpaper Review
• Financial statement preparation
Phase III – Completion of Audit and Financial Statements (20-30 hours) Partner and Manager
• Final reviews and communications
• Review of the draft financial statements
• Review of governance communications letter
• Issuance of audit opinions and audit presentation to the Mayor and City Council

SCOPE OF WORK / SERVICES TO BE PROVIDED

DMC Auditing and Consulting, LLC will perform professional audit services, including the audit of the City's financial statements. The audit will be performed in accordance with auditing standards generally accepted in the United States of America (GAAS) as established by the American Institute of Certified Public Accountants. We will issue the Independent Auditor's Report on the financial statements and provide a governance communications letter that will identify deficiencies, if any.

If necessary, we will also perform the Single Audit Act procedures on major federal programs and issue the required reports, as follows:

- Independent Auditor's Report on Compliance for Each Major Federal Program, Internal Control over Compliance, and the Schedule of Expenditures of Federal Awards as Required by the Uniform Guidance
- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

We will audit the financial statements and the schedule of expenditures of federal awards (SEFA). The financial statements and the SEFA for the City are the responsibility of the City. It is our responsibility to express an opinion on the financial statements based on our audit. In addition, if necessary, we will assist with the preparation of the required reports in connection with the audit services.

Our audit will include tests of the accounting records and other auditing procedures we consider necessary to express an opinion on the financial statements. We will perform a risk assessment on the City and its financial statements and accounting records. As a normal part of the auditing process, we will document and test internal controls and review compliance with applicable laws and regulations.

Additional procedures are required to be performed based on the generally accepted auditing standards (GAAS) on the prior year's financial statements. This will include a review of material balance sheet items and review of the prior year auditor's workpapers if they are available. If the prior year auditor's workpapers are not available, then we may need to perform certain procedures on prior year balances to gain comfort over those amounts.

Our audit will include tests of the accounting records and other auditing procedures we consider necessary to express an opinion on the financial statements. We will perform a risk assessment on the City and its financial statements and accounting records. As a normal part of the auditing process, we will document and test internal controls and review compliance with applicable laws and regulations.

We will perform limited procedures on management's discussion and analysis, if provided, and the required supplementary information. Other supplementary information will be audited to ensure it is fairly stated in relation to the basic financial statements as a whole. We do not contemplate a detailed examination of all transactions, nor do we expect that we will necessarily discover fraud, should any exist. We will, however, inform you of anything that we discover that appears in error, unusual, or fraudulent.

We will audit the City's financial statements and, if necessary, provide assistance with new GASB implementation, provide suggestions on best practices, and provide other accounting guidance, as necessary. The financial statements for the City are the responsibility of the governing board. It is our responsibility to express an opinion on the financial statements based on our audit. In addition, we will assist with the preparation of the financial statements and required reports in connection with the audit services.

We will evaluate the City's schedule of expenditures of federal awards, other federal award information, and work with management to determine potential Single Audit Act and federal compliance requirements that need to be audited based on *Government Auditing Standards* and Compliance with the Uniform Guidance (2 CFR 200). If required, we will perform compliance audits in accordance with Uniform Guidance and the Single Audit Act based on federal award expenditures in excess of \$1,000,000. We will perform certain procedures to understand the finance and compliance-related internal controls at the City's and verify certain cash and investment balances as of year-end.

Our IT consultant will review and evaluate the City's IT-related risks and provide recommendations as they relate to the City's financial systems and reporting. In addition, Aud-IT will provide a report to the City with evaluation results and recommendations, if any, as a value-added service.

Lastly, we will be available to counsel our clients throughout the year beyond the audit on any new accounting pronouncements, compliance requirements, or new related developments. Our firm strongly believes that this is a particularly important part of our services to our clients. We will retain our workpapers for a minimum of five years.

Information Technology Reporting

We contract with an IT professional, Tandra Kraft with Aud-IT, who will perform the necessary procedures with City staff and provide the required summary of information technology assessment as it relates to financial reporting and internal controls.

Communications

We will communicate with Professional Management Solutions and City Administration the as well as the Mayor and City Council, if required, throughout the audit process, from planning to final presentations. Any issues we encounter will be discussed with management during our audit fieldwork.

As discussed previously, we will perform the following: 1) schedule and conduct a meeting with the City staff to introduce ourselves and discuss the audit process; 2) establish an audit timeline and discuss the audit list (PBC list) and a Dropbox link to upload requested information; 3) Follow-up with a status email or teleconference each week or every other week to discuss progress and update timelines; 4) communicate any audit findings or material audit adjustments within a reasonable time after they are identified or discovered; and 5) an exit conference will be conducted to discuss the results of the audit as well as well as the format of presentation to the Mayor and City Council.

We pride ourselves on effective and continuous communications with our clients. It is one of the most important values that our firm maintains. We will maintain constant communications with the City Administration and Professional Management Solutions and make sure that timelines are constantly updated through regular meetings and communications.

After the audit is completed, we will provide a governance communications letter that we will submit to the City Administration and Mayor and City Council. This letter will discuss issues that arose during the audit and will address significant deficiencies in internal controls identified during the audit process, if any. We will attend any City Council meetings, as requested.

PROPOSED TIMELINE

The firm is available and committed to meeting the required timeline established by the City. We will work with the City Administration and Professional Management Solutions to establish a timeline that works best for the City to perform the interim and audit fieldwork between March 1, 2026, through May 15, 2026, to complete the audit within the established timeline and prior to the July 31, 2026, deadline set by the Colorado Office of the State Auditor. In addition, we plan to have the draft financial statements prepared within three weeks of audit fieldwork.

We intend to meet every date set by the City in the RFP document, especially if the City has all the necessary audit information prepared and available at the start of fieldwork.

At this point, our firm has the availability and capacity to complete the audit prior to the City's expected date of completion. In addition, Firm Partner / Owner, Dmitriy Chernyak, CPA, will be available to present the audit report to the Honorable Mayor and City Council when preferred.

DOCUMENTATION OF EXPERIENCE

The following are a sample of our clients that provide relevant experience and additional information to the City about our firm.

CLIENT NAME / SERVICE TYPE (YEARS)	LOCATION	HOURS	CONTACT
CITIES, COUNTIES, AND LOCAL GOVERNMENTS			
<i>City of Cañon City (2023 - Current) (ACFR)</i>	Cañon City, CO	290	Tammy Nordyke
<i>City of Dacono (2024 - Current)</i>	Dacono, CO	270	Jennifer Krieger
<i>Town of Poncha Springs (2023 - Current)</i>	Poncha Springs, CO	195	Lance Hostetter
<i>Chaffee County (2024 - Current)</i>	Salida, CO	300	Dan Short
<i>Town of Mead (2023 - Current)</i>	Mead, CO	280	Helen Migchelbrink
<i>Town of Monument (2024 - Current)</i>	Monument, CO	240	Steve Murray
<i>Pueblo City-County Library District (ACFR) (2023 - Current)</i>	Pueblo, CO	285	Sherri Baca
<i>Lake County (2023 - Current)</i>	Leadville, CO	295	Candace Bryans
<i>Las Animas County (2023 - Current)</i>	Trinidad, CO	270	Kristee Coberly
<i>Huerfano County (Consulting) (2022-2023)</i>	Walsenburg, CO	277	Carl Young
<i>Allenspark Fire Protection District (2023, 2024)</i>	Allenspark, CO	185	Rachel Barkworth
SCHOOL DISTRICTS			
<i>Eaton School District (2022-2024)</i>	<i>Eaton, CO</i>	230	Luke Gonzales
<i>Delta School District (2023-2024)</i>	<i>Delta, CO</i>	260	Michael Madden
<i>West End School District (2023-2024)</i>	<i>Nucla, CO</i>	180	Candelera Franklin
<i>Norwood School District (2023-2024)</i>	<i>Norwood, CO</i>	155	Elisha Morris
<i>North Park School District (2023-2024)</i>	<i>Walden, CO</i>	155	Ryen Russell
<i>Hinsdale School District (2023-2024)</i>	<i>Lake City, CO</i>	145	Susan Thompson
<i>Morgan County School District (2024)</i>	<i>Fort Morgan, CO</i>	200	Toni Miller
<i>Alamosa School District (2024)</i>	<i>Alamosa, CO</i>	220	Amanda Hensley

FIRM REFERENCES

City of Cañon City, Colorado	Tammy Nordyke – 719-240-5273
Town of Mead, Colorado	Mary Strutt, Administrative Services Director
City of Dacono, Colorado	Kelly Stroh – 303-833-2317 x122
Las Animas County, Colorado	Kristee Coberly – 719-845-2564
Eaton School District (Weld County SD RE-2)	Luke Gonzales – 970-590-2221
Delta County Joint School District 50J	Michael Madden – 970-874-4438
Hinsdale County School District RE-1	Susan Thompson – 970-944-2314

GENERAL FEE STATEMENT / SCHEDULE

Firm Name: DMC Auditing and Consulting, LLC

Certification of Signature: Dmitriy Chernyak, CPA is the partner / owner of DMC Auditing and Consulting, LLC and has full authority to sign a contract with the City.

Fees for the audit services and any single audits for the year ending December 31, 2025, including out-of-pocket expenses (excluding single audit), will not exceed \$22,500 with a fee of \$3,500 for each single audit program required to be tested based on the Single Audit Act, as Amended 1996, and Uniform Guidance. The following tables provide fee schedules for a five-year period by services and staff, as requested.

FEES BY ENTITY	Contract Years			Options	
	2025	2026	2027	2028	2029
Annual Audit Services	\$ 17,200	\$ 18,060	\$ 18,963	\$ 19,911	\$ 20,907
Financial Statement Preparation	5,000	5,250	5,513	5,788	6,078
Total Fees by Service (All-Inclusive Fee)	\$ 22,200	\$ 23,310	\$ 24,476	\$ 25,699	\$ 26,985

Progress payments will be made based on the hours of work completed during the audit fieldwork.

Should our firm be selected for audit services, we would be honored to provide the City of Idaho Springs, Colorado with audit services. We are looking forward to hearing from you.

Respectfully,



Dmitriy Chernyak, CPA

DMC Auditing and Consulting, LLC

Phone: 720-422-1352

Email: dchernyak@dmccpas.net

145 Bristlecone Circle

Bailey, CO 80421

APPENDIX A



Report on the Firm's System of Quality Control

July 6, 2024

To the Partner of DMC Auditing and Consulting, LLC. and the Peer Review Committee of the Colorado Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of DMC Auditing and Consulting, LLC. (the firm) in effect for the year ended November 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of DMC Auditing and Consulting, LLC in effect for the year ended November 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. DMC Auditing and Consulting, LLC has received a peer review rating of *pass*.

CHD Prot. LLC



Colorado Society of Certified Public Accountants
7887 E. Belleview Ave., Suite 200
Englewood, CO 80111-6076
303-800-9190 | 800-523-9082



Peer Review
Program

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

December 19, 2024

Dmitriy Chernyak
DMC Auditing and Consulting, LLC
4133 Ranch Loop
Bismarck, ND 58503-9061

Dear Dmitriy Chernyak:

It is my pleasure to notify you that on December 19, 2024, the Colorado Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is May 31, 2027. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

Barbara Lewis
COCPA Peer Review Committee Chair
peerreview@cocpa.org
303-800-9190

cc: Jay Tolsma

Firm Number: 900256000579

Review Number: 606128

APPENDIX B



AICPA PROFESSIONAL LIABILITY INSURANCE PROGRAM

The Experience To Protect Your Future

1100 Virginia Drive, Suite 250
Fort Washington, PA 19034-3278
Phone: (800) 221-3023
Fax: (800) 853-5227
www.cpai.com

October 08, 2024

Client No.: 0513008000

Policy No.: APL 713742174

Policy Period: 10/04/24 To 10/04/25

DMC Auditing and Consulting, LLC
Dmitriy Chernyak
145 Bristlecone Cir
Bailey, CO 80421

Dear Dmitriy Chernyak:

Thank you for your firm's participation in The Premier Plan, underwritten by a CNA member Company, one of the CNA insurance companies. Your policy is enclosed and is effective as of the date listed above.

Please remember to notify us if you plan to merge, acquire or otherwise materially affect the present composition of your firm (including areas of practice and professional staff) during the policy period. You may be required to submit a new application in advance of the change for underwriting analysis and coverage amendments.

As compensation for providing insurance services on your behalf under the AICPA Professional Liability Insurance Program, Aon Insurance Services, a division of Affinity Insurance Services, Inc., received a total of **\$499.56** in commission for the most recently completed policy year. Services provided include program marketing, underwriting, policy management, billing, risk management and other client services.

Should you have any questions about your coverage, please don't hesitate to call us toll free at 1-800-221-3023. We look forward to serving your professional liability insurance needs now and in the future.

Sincerely,

Dana Gregory

Aon Insurance Services
AICPA Program Administrator
PPOLRN

Aon Insurance Services is a division of Affinity Insurance Services, Inc.; in CA, MN & OK, (CA License #0795465) Aon Insurance Services is a division of AIS Affinity Insurance Agency, Inc.; and in NY, AIS Affinity Insurance Agency. ©2007

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DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

PRODUCER BRANCH PREFIX POLICY NUMBER

003613 970 APL 713742174

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

1. Named Insured and Mailing Address

DMC Auditing and Consulting, LLC
145 Bristlecone Cir
Bailey, CO 80421

* * * * * NOTICE * * * * *

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

2. POLICY PERIOD: FROM: 10/04/24 TO: 10/04/25 at 12:01 A.M.
Standard time at your address shown above.

3. PRIOR ACTS DATE: 10/04/22 at 12:01 A.M.

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

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

\$1,000,000 PER CLAIM
\$1,000,000 AGGREGATE

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

7. PRINTED ENDORSEMENTS ATTACHED AT POLICY ISSUANCE INCLUDE:

G-127136-A(1/16) Policy	CNA87510XX CPA NetProtect Endorsement
G-127137-A(7/12) Declarations Page	CNA87547XXC Sole Owner Death / Disability ECRP
G-127157-A(6/97) Nuclear Energy & Pollution Excl.	
G-127164-A05(6/97) Amend. Termination Provisions - CO	
G-41512-C05(1/90) Colorado Disclosure Form	
G-127156-A99(6/97) Right to Claim Information	
G-141584-A(6/03) Policyholder Notice	
CNA90673XX-(11/17) Amend Limits of Liability Endorsement	
CNA86549ND CPA Net Protect Prime Endorsement ND	

8. \$3,223.00 ANNUAL PREMIUM

9. WHO TO CONTACT TO REPORT A CLAIM OR POTENTIAL CLAIM:

Director of Claims
Accountants Professional Liability
CNA Insurance Companies
151 N. Franklin Street
Chicago, IL 60606
APLNewLoss@CNA.com

THIS POLICY IS NOT VALID UNTIL SIGNED BY OUR AUTHORIZED REPRESENTATIVE.



Authorized Representative

CONTINENTAL CASUALTY COMPANY

ACCOUNTANTS PROFESSIONAL LIABILITY POLICY

Amendatory Endorsement Nuclear Energy and Pollution Exclusion

We agree with **you** that the following EXCLUSIONS are added to **your** Policy:

We will not defend or pay under this Policy any **claim** based upon or arising out of any loss, cost or expense:

1. under any circumstances, due to nuclear reaction, radiation, or contamination, regardless of cause.
2. which would not have happened in whole or in part, but for the actual, alleged or threatened discharge, dispersal, seepage, migration, release or escape of **pollutants** at any time.
3. arising out of any:
 - a. Request, demand or order that any insured or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of **pollutants**; or
 - b. **Claim** or suit by or on behalf of a governmental authority for damage because of testing for, monitoring, cleaning up, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of **pollutants**.

"Pollutants" means any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapor, soot, fumes, acids, alkalis, chemicals and waste. Waste includes materials to be recycled, reconditioned or reclaimed.

ALL OTHER PROVISIONS OF THIS POLICY REMAIN UNCHANGED.

This endorsement is a part of your policy and takes effect on the effective date of your policy, unless another effective date is shown below.

Must Be Completed	
ENDT. NO.	POLICY NO.
001	APL 713742174

Complete Only When This Endorsement Is Not Prepared with the Policy Or Is Not to be Effective with the Policy	
ISSUED TO	EFFECTIVE DATE OF THIS ENDORSEMENT
DMC Auditing and Consulting, LLC	10/04/2024

Countersigned by


Authorized Representative

CONTINENTAL CASUALTY COMPANY

ACCOUNTANTS PROFESSIONAL LIABILITY POLICY
AMENDMENT OF TERMINATION PROVISIONS
COLORADO

We agree with **you** that any cancellation or non-renewal provisions contained in the Policy to which this endorsement is attached are deleted and replaced by the following:

I. Cancellation

A. This Policy can be canceled by either the **Named Insured** or us.

1. The **Named Insured** can cancel this Policy at any time. To do so, the **Named Insured** must:

- a. return the Policy to us or any of our authorized representatives; or
- b. mail a written notice to us;
stating when the cancellation is to be effective. We must receive the Policy or written notice before the cancellation date.

2. We can cancel this Policy by giving written notice to the **Named Insured** at least:

- a. 10 days, if cancellation is for nonpayment of premium. However, **you** may continue the coverage by payment in full at any time prior to the date the cancellation is effective; or
- b. 30 days, if cancellation is for any other reason provided that the Policy has been in effect for 60 days or less; or;
- c. 45, days, if the Policy has been in effect for more than 60 days and cancellation is for any other reason as set forth below;
before the effective date of termination.

B. We will mail or deliver notice to the **Named Insured** at the last mailing address known to us.

C. Notice of cancellation will state the effective date of cancellation. The Policy will end on that date. The grounds for such cancellation shall also be stated.

D. If notice is mailed, proof of mailing will be sufficient proof of notice.

E. If this Policy is canceled, we will send the **Named Insured** any premium refund due. If we cancel, the refund will be pro-rata. If the **Named Insured** cancels, the refund shall be less than pro-rata. The cancellation will be effective even if we have not made or offered a refund.

F. We will not cancel this Policy except for one of the following reasons:

- 1. non-payment of premium;
- 2. any:
 - a. material misrepresentation; or
 - b. non-disclosure of any fact which if known would affect insurability or cause the policy not to be issued;
by or with the knowledge of **you** or **your** representatives;
- 3. a material increase in the hazard insured against unless **you** have notified us of the change and we have accepted it.

II. Non-Renewal

If we decide not to renew this Policy, 45 days advance written notice shall be mailed or delivered to the **Named Insured** at the address shown in the Policy.

III. Renewal

If we offer to renew this Policy at less favorable terms as to the dollar amount of coverage, deductibles, higher rates or rating plans, such less favorable terms will take effect on the renewal date if we have notified the **Named Insured** of the less favorable terms at least 45 days prior to the expiration date of this Policy.

We will mail or deliver notice to the **Named Insured** at the last mailing address known to us.

If we have not given the **Named Insured** such advance notice, the **Named Insured** may cancel the renewal policy within 45 days after receiving notice, and any earned premium shall be calculated on a pro-rata basis of the premium applicable to the existing policy.

ALL OTHER TERMS AND CONDITIONS OF THE POLICY REMAIN UNCHANGED.

This endorsement is a part of your policy and takes effect on the effective date of your policy, unless another effective date is shown below.

Must Be Completed	
ENDT. NO.	POLICY NO.
002	APL 713742174

Complete Only When This Endorsement Is Not Prepared with the Policy <u>Or</u> Is Not to be Effective with the Policy	
ISSUED TO	EFFECTIVE DATE OF THIS ENDORSEMENT
DMC Auditing and Consulting, LLC	10/04/2024

Countersigned by


Authorized Representative

COLORADO DISCLOSURE FORM

CLAIMS-MADE POLICIES

IMPORTANT NOTICE TO POLICYHOLDERS

THIS DISCLOSURE FORM IS NOT A PART OF YOUR POLICY. IT DESCRIBES SOME OF THE MAJOR FEATURES OF OUR "CLAIMS-MADE" POLICY FORM. PLEASE READ YOUR POLICY CAREFULLY TO DETERMINE YOUR RIGHTS, DUTIES AND WHAT IS AND IS NOT COVERED. ONLY THE PROVISIONS OF YOUR POLICY DETERMINE YOUR INSURANCE PROTECTION.

Your liability coverage is written on a "claims-made" basis. This coverage applies only to **claims** arising out of **injury** or **damage** caused by an incident which happened subsequent to the prior acts date stated on the Declarations, and which are first made against **you** while this coverage is in force. A **claim** is considered first made when **you** receive notice of the **claim**. Notice of the **claim** is to be given to us immediately or within 10 days after policy expiration or termination.

Upon termination of **your** policy, for any reason other than failure to pay the premium or expiration followed by renewal, **you** have the right to purchase an **extended claim reporting period**. If **you** wish to purchase this option, you must notify us, in writing, within 60 days of the termination of the policy. No coverage will exist for **claims** first made against **you** after the end of the policy period, unless, and to the extent, an **extended claim reporting period** applies.

The principle benefits and coverages are stated in **your** "claims-made" policy. **Your** "claims-made" policy contains certain exclusions, reductions and limitations. Please read the policy form carefully and consult **your** agent about any questions **you** might have.

If any renewal policy will be subject to an increased premium, reduction of coverage, or if we decide not to renew the policy, 45 days advance written notice of such change will be mailed or delivered to **you** at the address shown in the policy.

Insurance written on a "claims-made" basis has become increasingly more common during the last few years. Writing **your** insurance on this basis allows us to price the product for the year in question. Once a "claims-made" policy is issued the prior acts date will remain constant throughout renewals. At each renewal, **you** may have the opportunity to increase **your** limits. This is an important benefit in that the policy limit in force at the time a **claim** is made applies to the **claim**, rather than the limit was in force at the time the injury or damage happened; possibly years earlier.

We urge **you** to carefully read **your** policy. If you have any questions, please contact **your** agent.

This endorsement is a part of your policy and takes effect on the effective date of your policy, unless another effective date is shown below.

Must Be Completed	
ENDT. NO.	POLICY NO.
003	APL 713742174

Complete Only When This Endorsement Is Not Prepared with the Policy Or Is Not to be Effective with the Policy	
ISSUED TO	EFFECTIVE DATE OF THIS ENDORSEMENT
DMC Auditing and Consulting, LLC	10/04/2024

CONTINENTAL CASUALTY COMPANY

ACCOUNTANTS PROFESSIONAL LIABILITY POLICY
RIGHT TO CLAIM INFORMATION ENDORSEMENT

We agree with **you** that the following Special Condition is added to the Policy:

Your Right to Claim Information

We will provide the **Named Insured** the following information relating to this and any preceding claims-made insurance we have issued to you during the previous 3 years:

1. A list or other record of each **claim**, not previously reported to any other insurer, of which we were notified. We will include the date and brief description of the claim if that information is available to us.
2. A summary by policy year, of payments made and amounts reserved, stated separately, under any applicable limit.

Amounts reserved are based on our judgment. They are subject to change and should not be regarded as ultimate settlement values.

If we cancel or elect not to renew this Policy, we will provide such information no later than 30 days before the date of policy termination. In other circumstances, we will provide this information only if we receive a written request from the **Named Insured** within 60 days after the end of the **policy period**. In this case, we will provide this information within 45 days of receipt of the request.

We compile claim information for our own business purposes and exercise reasonable care in doing so. We make no representations or warranties to **you**, or any others to whom this information is furnished by or on behalf of any of **you**. Cancellation or non-renewal will be effective even if we inadvertently provide inaccurate information.

ALL OTHER TERMS AND CONDITIONS OF THE POLICY REMAIN UNCHANGED.

This endorsement is a part of your policy and takes effect on the effective date of your policy, unless another effective date is shown below.

Must Be Completed	
ENDT. NO.	POLICY NO.
004	APL 713742174

Complete Only When This Endorsement Is Not Prepared with the Policy Or Is Not to be Effective with the Policy	
ISSUED TO	EFFECTIVE DATE OF THIS ENDORSEMENT
DMC Auditing and Consulting, LLC	10/04/2024

Countersigned by


Authorized Representative



POLICYHOLDER NOTICE

Ethics and proper business conduct has been the cornerstone of CNA since 1897. While much has changed during the last century, our commitment to these core values has not wavered. We strongly believe that proper business conduct is more than the practice of avoiding wrong; it is also a matter of choosing to do right. Nowhere is this more essential than helping in the fight against terrorism. As such, we are committed to complying with U.S. Department of Treasury Office of Foreign Asset Control (OFAC) requirements.

Through a variety of laws, OFAC administers and enforces economic sanctions against countries and groups of individuals, such as terrorists and narcotics traffickers. These laws prohibit all United States citizens (including corporations and other entities) and permanent residents from engaging in transactions with sanctioned countries and with individuals and entities on the Specially Designated Nationals (SDN) list. Because all U.S. citizens and companies are subject to this law, we wanted to be sure you were aware of its scope and restrictions. If you haven't already done so, you may want to consider discussing this issue with your legal counsel to ensure you are in compliance.

For insurance companies, accepting premium from, issuing a policy to, insuring property of, or making a claim payment to an individual or entity that is the subject of U.S.-imposed economic sanctions or trade embargoes usually are violations of these laws and regulations. Fines for violating OFAC requirements can be substantial. CNA has established an OFAC compliance program part which includes the use of exclusionary policy language. We believe this makes good business sense for CNA and you.

Our records indicate that you have insurance coverage coming up for renewal with us. The purpose of this letter is to advise you that your renewal policy includes OFAC exclusionary policy language, which may reduce or eliminate certain coverage. Specifically, if it is determined that your policy violates certain Federal or State laws or regulations, such as the U.S. list of Specially Designated Nationals or Blocked Persons (organizations or individuals associated with terrorist groups), any term or condition of your policy will be null and void to the extent it violates the applicable laws or regulations of the United States.

We're sure you share our commitment to compliance and thank you for your cooperation.

Your policy language reads as follows:

ECONOMIC AND TRADE SANCTIONS CONDITION

The following condition is added to the Policy:

ECONOMIC AND TRADE SANCTIONS CONDITION

In accordance with laws and regulations of the United States concerning economic and trade embargoes, this policy is void from its inception with respect to any term or condition of this policy that violates any laws or regulations of the United States concerning economic and trade embargoes including, but not limited to the following:

1. Any insured under this Policy, or any person or entity claiming the benefits of such insured, who is or becomes a Specially Designated National or Blocked Person or who is otherwise subject to U.S. economic or trade sanctions;
2. Any claim or suit that is brought in a Sanctioned Country or by a Sanctioned Country Government, where any action in connection with such claim or suit is prohibited by U.S. economic or trade sanctions;
3. Any claim or suit that is brought by any Specially Designated National or Blocked Person or any person or entity who is otherwise subject to U.S. economic or trade sanctions;
4. Property that is located in a Sanctioned Country or that is owned by, rented to or in the care, custody or control of a Sanctioned Country Government, where any activities related to such property are prohibited by U.S. economic or trade sanctions; or
5. Property that is owned by, rented to or in the care, custody or control of a Specially Designated National or Blocked Person, or any person or entity who is otherwise subject to U.S. economic or trade sanctions.

As used in this endorsement a Specially Designated National or Blocked Person is any person or entity that is on the list of Specially Designated Nationals and Blocked Persons issued by the U.S. Treasury Department's Office of Foreign Asset Control (O.F.A.C.) as it may be from time to time amended.

As used in this endorsement a Sanctioned Country is any country that is the subject of trade or economic embargoes imposed by the laws or regulations of the United States of America.



AMEND LIMITS OF LIABILITY ENDORSEMENT
(Risk Management Incentives - Use of Engagement Letters)

It is understood and agreed that the section entitled **LIMITS OF LIABILITY**, the sub-section entitled Risk Management Incentives, the paragraph entitled Use of Engagement Letters, the phrase "then we will reduce **your** deductible, applying to that **claim**, by 50%, up to a total amount of \$5,000" is amended to delete "\$5,000" and replace it with "\$10,000."

All other terms and conditions of the Policy remain unchanged.

This endorsement, which forms a part of and is for attachment to the Policy issued by the designated Insurers, takes effect on the effective date of said Policy at the hour stated in said Policy, unless another effective date is shown below, and expires concurrently with said Policy.



**CPA NETPROTECT PRIME ENDORSEMENT- NORTH DAKOTA
(INCLUDING FIRST PARTY LOSS)**

In consideration of the additional premium amount **\$463.00**, it is understood and agreed that the Policy is amended as follows:

- I. The Declarations are amended to add the following:

CPA NetProtect Coverage Schedule

<u>Claims for Network Damage/Extortion Demands/First Party Loss</u>	
Limit applicable to all claims for network damage in the aggregate	\$1,000,000
Sublimit applicable to all extortion demands in the aggregate	
Sublimit applicable to all first party loss in the aggregate	
Deductible applicable to each claim for network damage	\$1,000
Deductible applicable to each extortion demand	\$1,000
Deductible applicable to each network impairment	\$1,000
Business Interruption Waiting Period	10 hours
<u>Privacy Event Expenses</u>	
Limit applicable to all privacy event expenses in the aggregate	\$100,000
Deductible applicable to each privacy event	\$1,000
<u>Regulatory Proceedings</u>	
Excess Limit/ Regulatory Fines Limit	\$150,000
Deductible applicable to each Regulatory Proceeding for Excess Limit/ Regulatory Fines Limit	\$1,000
<u>CPA NetProtect Prior Acts Date:</u> 10/04/2022	

- II. The section entitled **COVERAGE AGREEMENTS** is amended as follows:

- A. Paragraph A. is amended by the addition of the following:

In accordance with all the terms and conditions of the Policy, we will also pay on **your** behalf all sums in excess of the deductible, up to our limits of liability, that **you** become legally obligated to pay as **damages** and **claim expenses** because of a **claim for network damage** that is both first made against **you** during the **policy period** by reason of any act or omission by **you** or by any person (including a **rogue employee**) for whose **wrongful acts** **you** are legally liable provided that:

- the **wrongful act** occurs on or after the **CPA NetProtect prior acts date** and before the end of the **policy period**;
- such **claim** is reported to us in accordance with the requirements of this Policy;

3. prior to the inception date of the **policy period**, **you** did not have knowledge of any such **wrongful act**;
4. the **wrongful act** or any **interrelated wrongful acts** have not been the subject of any notice given under any prior policy; and,
5. such **claim** is not covered under any other coverage agreement of this Policy or any other **coverage issued by us, or any affiliate of such Insurer**.

B. The following is added:

- Supplemental Insuring Agreements

Privacy Event Expense

1. In accordance with all the terms and conditions of the Policy, we will pay on **your** behalf any **privacy event expenses**, in excess of the deductible, up to our limits of liability, that directly respond to a **privacy event** first discovered during the **policy period**; provided, however, that all **privacy events** must be reported to us in accordance with the requirements of this Policy and all **privacy event expenses** must be:
 - a. incurred within twelve months following the date that **you** reported the **privacy event**; and,
 - b. consented to in writing by us (such consent not to be unreasonably withheld).

2. **Extortion Payments**

In accordance with all of the terms and conditions of the Policy, we will reimburse **you** for any **extortion payments** in excess of the deductible, up to our limit of liability, that directly respond to an **extortion demand** first made during the **policy period**; provided, however, that all **extortion demands** must be reported to us in accordance with the requirements of this Policy and all **extortion payments** must be:

- a. incurred within twelve months following the date that **you** reported the **extortion demand**; and,
- b. consented to in writing by us (such consent not to be unreasonably withheld).

- First Party Insuring Agreements

1. **Business Interruption and Extra Expense**

In accordance with all the terms and conditions of the Policy, we will pay **you** all sums in excess of the deductible, up to our limits of liability, that **you** incur for **business income and extra expense** resulting from an **exploit** that first causes **network impairment** during the **policy period**;

2. **Loss of or Damage to Insured Entity's Network**

In accordance with all the terms and conditions of the Policy, we will pay **you** all sums in excess of the deductible, up to our limits of liability, that **you** incur resulting from an **exploit** that first causes **network impairment** during the **policy period**, that are required to restore the **network** or information residing on the **network** to substantially the form in which it existed immediately prior to such **exploit**.

III. Solely with respect to the coverage provided by this endorsement, the section entitled **DEFINITIONS** is amended as follows:

- A. The definitions of **Claim**, **Damages**, **Interrelated claims** and **You** and **your** are deleted in their entirety and are replaced with the following:

Claim means:

- A. a written demand (other than an **extortion demand**) for monetary damages or non-monetary relief (including demands for injunctive or declaratory relief); or
B. a civil adjudicatory proceeding or arbitration against **you**, alleging a **wrongful act**.

However, a **claim** does not include any criminal proceeding or investigation or any regulatory proceeding or investigation.

Damages means civil awards, settlements and judgments (including any award of pre-judgment or post-judgment interest) which **you** are legally obligated to pay as a result of a covered **claim**.

Damages shall not include:

- A. return or restitution of **your** profits, royalties, fees, expenses, taxes or costs;
B. criminal, civil, administrative or regulatory relief, fines or penalties;
C. any amounts for which there is no legal recourse against **you**, including those which **you** are not legally obligated to pay;
D. injunctive or declaratory relief;
E. matters which are uninsurable as a matter of law; or
F. plaintiff's attorney fees or expenses associated with items A. through E. above.

Interrelated claims are all **claims** arising out of a single **wrongful act** or arising out of **interrelated wrongful acts**.

You and **your** means the **Named Insured** and any **predecessor firm** and:

- A. any person who is or becomes a partner, officer, director, associate, or employee of the **Named Insured**;
B. any person previously affiliated with the **Named Insured** or a **predecessor firm** as a partner, officer, director, associate, or employee;
C. any person or entity that is an independent contractor to the **Named Insured** provided that such person or entity is not:
1. employed by the **Named Insured** or **predecessor firm** or by any entity controlled, owned, managed or operated by the **Named Insured** or **predecessor firm**; or
2. controlled, owned, managed or operated by the **Named Insured** or **predecessor firm** or by any entity that is controlled, owned, managed or operated by the **Named Insured** or **predecessor firm**;

but only while such person is acting in the capacity as such.

- B. The definition of **Interrelated acts or omissions** is deleted in its entirety.
C. The following new definitions are added:

CPA NetProtect prior acts date means the date, if any, set forth as such in the CPA NetProtect Coverage Schedule of the Declarations.

Business income and extra expense means:

- A. the amount of net income, before interest, tax, depreciation or amortization, that **you** would have earned during the **period of restoration** but for the **network impairment**; and,
- B. **extra expense**.

However, **Business income and extra expense** does not include:

- 1. ordinary operating expenses incurred by **you** during the **period of restoration**;
- 2. costs or expenses to update, upgrade, enhance, or replace **your network** beyond that which existed prior to the occurrence of the **network impairment**;
- 3. costs or expenses **you** incur to prove or document **first party loss**; or
- 4. **privacy event expenses** and **extortion payments**.

Commerce operations means **your** income producing activities.

Exploit means **unauthorized access, electronic infection** or a **denial of service attack** or **related incidents**.

Extra expense means any reasonable and necessary expenses, in excess of **your** normal operating expenses, that **you** incur during the **period of restoration** associated with restoring and resuming **commerce operations**, including:

- A. reasonable expense incurred to minimize the interruption of **commerce operations** not covered elsewhere in this Policy;
- B. reasonable expense incurred to resume **commerce operations** on a temporary basis, including those associated with securing temporary third party Internet Service Provider services, temporary website and/or e-mail hosting services, rental of temporary **networks**, other temporary equipment or service contracts; and
- C. reasonable expense incurred to engage a third party security expert to:
 - 1. investigate, minimize and stop damage to the **network** caused by the **exploit** while such **exploit** is ongoing; and
 - 2. collect, analyze and preserve forensic evidence of an **exploit** for use in identifying the perpetrator responsible for the disruption to **commerce operations**.

Extortion demand means an incident or series of incidents or **related incidents** occurring during the **policy period** where **you** receive a threat to launch an attack on, to suspend, or to otherwise disrupt a **network**, disrupt or deface your website or release or use **protected information** in **your** care, unless monies are paid or specified action is taken, and an **you** believe there is an imminent and probable danger of such action. An **extortion demand** does not include any demand seeking monies from **you** that are allegedly due and owing pursuant to contract or operation of law.

Extortion payment means all reasonable and necessary expenses incurred by **you** with our prior consent, in order to respond to an **extortion demand**, including payment of monies demanded by an extortionist. **Extortion payments** do not include such expenses to the extent **you** have recovered such expenses or been reimbursed for them from any other source.

First party loss means all amounts which we are obligated to pay as set forth in the First Party Insuring Agreements.

Interrelated wrongful acts means any **wrongful acts** that are logically or causally connected by reason of any common fact, circumstance, situation, transaction, event, advice or decision.

Network impairment means the disruption, modification, destruction or damage to **your network** that results in the impairment of **your network** to such an extent that **you** are substantially unable to conduct **commerce operations**.

Non-public corporate information means proprietary and confidential information including trade secrets, of a third-party entity.

Period of restoration means the period of time that:

- A. begins with the date and time that **commerce operations** have first been interrupted by a **network impairment** and after application of the Business Interruption Waiting Period, as specified in the CPA NetProtect Coverage Schedule of the Declarations; and,
- B. ends with the earlier of:
 - 1. the date and time **commerce operations** are restored to substantially the level of operation that existed prior to the **network impairment**; or,
 - 2. the date and time **commerce operations** would have been restored to substantially the level of operation that existed prior to the **network impairment** if **you** exercised due diligence in remediating such **network impairment**.

Privacy event means any event or series of events or **related events** which in **your** reasonable opinion did cause or is reasonably likely to result in the disclosure or unauthorized use of **protected information** of clients of the firm or the owners, partners, officers and employees of **you**, in **your** care or custody.

Privacy event expenses means all reasonable and necessary fees, costs and expenses incurred by **you** and consented to by us:

- A. to provide voluntary notification to individuals or entities whose **protected information** may have been subject to a **privacy event**;
- B. to directly effect compliance with a **security breach notice law** including notification to individuals or entities who are required to be notified;
- C. to hire a computer forensics firm to investigate the existence and cause of a **privacy event** and to determine the extent such **protected information** has been or may have been disclosed;
- D. to hire an attorney or expert to negotiate with regulators and determine the applicability of and the actions necessary to comply with **security breach notice laws**;
- E. to minimize harm to **your** reputation from a **privacy event**, including but not limited to the costs to set up a call center or provide a credit monitoring service for those impacted by a **privacy event**;
- F. to remediate any deficiencies that gave rise to the **privacy event**.

Protected information means **non-public corporate information** or **non-public personal information**.

Regulatory fines means civil fines, sanctions or penalties insurable under applicable law and imposed under any **regulatory proceeding** for a violation of any **privacy breach notice law** or any law, statute or regulation governing **protected information**.

Related events mean all events that are logically or causally connected by any common fact, circumstance, situation, transaction, event, advice or decision.

Related incidents mean all incidents that are logically or causally connected by any common fact, circumstance, situation, transaction, event, advice or decision.

Rogue employee means any of **your** employees who act outside of their scope of employment.

Security breach notice law means any statute or regulation that requires an entity that maintains **protected information** to provide notice to specified individuals of any actual or potential unauthorized disclosure or potential disclosure of such **protected information**.

Wrongful act means any actual or alleged act, error, omission, neglect or breach of duty that results in any **security breach** of **your network**. Provided, however, **wrongful act** shall not include any act, error, omission, neglect or breach of duty in the rendering or failure to render **professional services**.

- IV. Solely with respect to the coverage provided by this endorsement, the section entitled **LIMITS OF LIABILITY**, is amended as follows:

A. Paragraphs A., B. and C. are deleted in their entirety and are replaced with the following

A. All **Claims** Aggregate Limit of Liability

The limit of our liability for **damages** and **claim expenses** for all **claims** for **network damage** shall not exceed the amount stated in the CPA NetProtect Coverage Schedule of the Declarations.

B. All **Extortion Demands** and **First Party Loss** Aggregate Sublimit of Liability

The limit of our liability for **extortion payments** for all **extortion demands**, and the limit of our liability for **first party loss** for all **network impairments**, shall not exceed the applicable amounts stated in the CPA NetProtect Coverage Schedule of the Declarations. Such amounts are sublimits of liability which are included within, and not in addition to, the limit of our liability for **damages** and **claim expenses** for all **claims** for **network damage** stated in the CPA NetProtect Coverage Schedule of the Declarations.

C. Deductibles

Our obligation to pay **damages** and **claim expenses** as a result of a **claim** for **network damage**, our obligation to pay **extortion payments** as a result of an **extortion demand**, our obligation to pay **first party loss** as a result of a **network impairment** and our obligation to pay **privacy event expenses** as a result of a **privacy event** is in excess of the amount of the applicable deductibles stated in the CPA NetProtect Coverage Schedule of the Declarations. The **Named Insured** agrees to pay all **damages**, **claim expenses**, **extortion payments**, **first party loss** and **privacy event expenses** up to the amount of such deductibles. The deductible amounts apply on a per **claim/extortion demand/network impairment/privacy event** basis. Payment of the deductibles or portions thereof shall be made by the **Named Insured** as **claim expenses/extortion payments/first party loss/privacy event expenses** are incurred or **damages** are paid.

B. The following new paragraph is added:

All **Privacy Events** Aggregate Limit of Liability

The limit of our liability for **privacy event expenses** for all **privacy events** shall not exceed the amount set forth in the CPA NetProtect Coverage Schedule of the Declarations.

V. The section entitled **SUPPLEMENTARY BENEFITS** is amended by the deletion of the paragraph entitled **Regulatory Proceeding** in its entirety which is replaced with the following:

Regulatory Proceeding

We agree to pay **your** attorney fees and other reasonable costs, fees and expenses incurred in responding to a **regulatory proceeding**, as well as all **regulatory fines** imposed under only those **regulatory proceedings** described in paragraph b. below, initiated during the **policy period** and reported to us in accordance with Section VI.C. of this Policy, provided that such **regulatory proceeding** is initiated in connection with:

- a. an act or omission in the rendering of **professional services**; or
- b. an actual or alleged violation of a **privacy breach notice law** or any law referenced under the definition of **privacy injury and identity theft**, but only if such actual or alleged violation concerns **confidential commercial information** or **non-public personal information** that was gathered in the course of rendering **professional services**;

that occurred after the **prior acts date** indicated on the Declarations.

Except as stated below, the maximum amount we will pay for such attorney fees and other reasonable costs, fees and expenses (other than **regulatory fines**) is \$25,000 regardless of the number of **regulatory proceedings** or the number of **you** who are subject to such **regulatory proceedings**. Solely with respect to those **regulatory proceedings** described in paragraph b. above, to the extent that the aforementioned \$25,000 amount is exhausted by the payment of such attorney fees and other reasonable costs, fees and expenses, or to the extent that any **regulatory fines** are imposed under a **regulatory proceeding**, the maximum amount we will pay for any additional attorney fees and other reasonable costs, fees and expenses incurred in responding to a **regulatory proceeding** or for any **regulatory fines**, or any combination of these amounts, shall not exceed the amount stated in the CPA NetProtect Coverage Schedule of the Declarations (hereafter the "Excess Limit/**Regulatory Fines** Limit") regardless of the number of **regulatory proceedings** or the number of **you** who are subject to such **regulatory proceedings**, subject to the following conditions:

- i. our obligation to pay any such additional attorney fees and other reasonable costs, fees and expenses, as well as our obligation to pay any **regulatory fines**, is in excess of the deductible in the amount stated in the CPA NetProtect Coverage Schedule of the Declarations. Such deductible amount shall apply to each **regulatory proceeding** with respect to:
 - 1) such additional attorney fees and other reasonable costs, fees and expenses;
 - 2) **regulatory fines**; or
 - 3) a combination of both.
- ii. the Excess Limit/**Regulatory Fines** Limit is a sublimit of liability which is included within, and not in addition to, the limit of our liability for **damages** and **claim expenses** for all **claims** for **network damage** stated in the CPA NetProtect Coverage Schedule of the Declarations; and
- iii. the Excess Limit/**Regulatory Fines** Limit is one aggregate limit encompassing all such additional attorney fees and other reasonable costs, fees and expenses as well as all **regulatory fines**.

VI. Solely with respect to the coverage provided by this endorsement, the section entitled **EXCLUSIONS** is amended as follows:

A. Exclusion A. is deleted in its entirety and is replaced with the following:

A. any **claim** based upon or arising out of any actual or alleged **bodily injury** (including death), sickness, disease, emotional distress, mental anguish, of any person, or property damage;

B. The following new exclusions are added:

This Policy does not apply to:

- any **claim** by or on behalf of any of **you** provided, however that this exclusion does not apply to:
 1. any **claim** that is in the form of a crossclaim, third-party claim or otherwise for contribution or indemnity which is part of and results directly from a **claim** which is not otherwise excluded under this Policy;
 2. any **claim** brought or maintained by or on behalf of a bankruptcy or insolvency trustee, examiner, liquidator, receiver or rehabilitator for **you** or any assignee of such trustee, examiner, liquidator, receiver or rehabilitator;
- any **claim** based upon or arising out of any actual or alleged discrimination, humiliation, harassment or misconduct that relate to an individual's race, creed, color, age, sex, national origin, religion, handicap, marital status or sexual preference;
- any **claim** as a direct result of any action or order by any domestic or foreign law enforcement,

administrative, regulatory or judicial body or other governmental authority;

- any **claim** based upon or arising out of any failure of:
 1. electrical infrastructure;
 2. telecommunications infrastructure; or
 3. any satellite,
 which is not under **your** operational control;
- any **claim** based upon or arising out of price discounts, prizes, awards, coupons or any other valuable consideration given in excess of the total contracted or expected amount;
- any **claim** made against **you** by any entity, if at the time of the **wrongful act** giving rise to such **claim**:
 1. **you** controlled, owned, operated or managed such entity;
 2. **you** were an owner, partner, director, officer or employee of such entity;
 For the purpose of this exclusion, a 15% or more owner of the equity interest of any such entity shall be deemed to be an owner of such entity.
- any **claim** based upon or arising out of actual or alleged infringement of patent;
- any **claim** based upon or arising out of any actual or alleged:
 1. unfair competition, dilution, deceptive trade practices, civil actions for consumer fraud or false or deceptive advertising or misrepresentation in advertising;
 2. charges of price fixing, monopolization or restraint of trade;
 3. violation of:
 - a. the Federal Trade Commission Act;
 - b. the Sherman Act, the Clayton Act, or any federal statutory provision regarding anti-trust, monopoly, price fixing, price discrimination, predatory pricing or restraint of trade;
 - c. the Racketeer Influenced and Corrupt Organizations Act;
 - d. any rules or regulations promulgated under or in connection with the above statutes, or any similar provision of any federal, state, foreign or other law (including common law) or statute.

C. The following is added:

Exclusions applicable to first party loss

This Policy does not apply to any **first party loss**, regardless of any other cause or event that contributes concurrently or in any sequence to the **first party loss**, caused by or resulting from:

- any defect of design, implementation, operation, incompatibility or any other fault of data and software or **your network**, or any part thereof where such defect or fault is introduced by **your**:
 1. use of a third party product, including but not limited to software and equipment, in a manner inconsistent with the manufacturer's intended use;
 2. modification of a third party product or integration of components in violation of the manufacturer's warranty or other license terms;
 3. integration of components in a manner inconsistent with any of the components' intended use as established by its manufacturer;
- any deliberately dishonest, fraudulent or criminal act or omission, or any willful violation of any statute or regulation, by or on behalf of **your** executive officers;
- any adverse impact on goodwill, reputation or potential future income;

- any action or order by any domestic or foreign law enforcement, administrative, regulatory or judicial body or other governmental authority;
- direct physical loss of or damage to property;
- any change in value of shares, stock or securities;
- unauthorized and deliberate malicious act or omission by a vendor or other third party authorized by **you** to perform services on **your network**.

VII. Solely with respect to the coverage provided by this endorsement, the section entitled **POLICY CONDITIONS** is amended as follows:

- A. The paragraphs entitled Duties in the event of a **claim** and Duties in the event of a potential **claim** are deleted in their entirety and are replaced with the following:

Notice of Claim, Privacy Event or Extortion Demand

As a condition precedent to our obligations, **you** shall give written notice of any **claim, privacy event or extortion demand** to us as soon as reasonably practicable after **you** learn of such **claim, privacy event or extortion demand** but in no event later than ten (10) days after termination or expiration of the **policy period or extended claim reporting period**, if applicable.

Notice of Circumstances

If during the **policy period**, **you** first become aware of any facts or circumstances which may reasonably be expected to give rise to a **claim** and during such **policy period** give written notice to us of:

1. the allegations anticipated as the basis of the potential **claim** and the names of any potential claimants;
2. the identity of any of **you** allegedly responsible for such specific facts and circumstances;
3. the consequences which have resulted or may result from such specific facts and circumstances;
4. the amount of the potential monetary damages or the nature of non-monetary relief which may be sought in consequence of such specific facts and circumstances; and
5. the circumstances by which **you** first became aware of such specific facts and circumstances,

then any such covered **claim** which is subsequently made and which arises out of such facts and circumstances shall be deemed to have been first made against **you** and reported to us by **you** at the time such written notice was received by us.

- B. The following is added:

Notice of Network Impairment

If a **network impairment** takes place or is reasonably likely to take place, **you** must do the following:

1. provide notice to us as soon as practicable;
2. such notice should include particular details as to the nature of the **network impairment**; and,
3. immediately forward to us all information **you** possess or receive in connection with the **network impairment**.

Proof, Valuation and Payment of First Party Loss

1. **Proof of First Party Loss**

You must submit a written proof of **first party loss** providing details relating to the particulars and composition of the amounts claimed in the event of a **network impairment**. The proof of loss shall be submitted with reasonable promptness, but in no event later than 6 months after the date

initial notice of **network impairment** was submitted to us. The amount of **first party loss** shall be payable by us, to you, within 60 days after our formal agreement to the amounts claimed in the proof of loss.

2. Examination of **Your** Books and Records

Solely with respect to verification of **first party loss**, **you** agree to allow us to examine and audit **your** books and records that relate to this Policy, at any time during the **policy period** and up to 180 days thereafter.

3. Inspections and Surveys

We have the right but are not obligated to do the following, on our own or through our independent contractors:

- a. make remote electronic scan inspections of all or any part of **your network** or of the **network** of any entities newly acquired by **you** at any time;
- b. give you reports on the conditions we find;
- c. recommend changes to **your network**; or,
- d. conduct loss control and prevention activity.

Any inspections, surveys, reports, or recommendations relates only to insurability and the premiums to be charged. We, by such inspections, surveys, reports, or recommendations, do not warrant that **your network** is safe or in compliance with laws, regulations, codes or standards, domestic or foreign. This condition applies not only to us, but also to any rating, advisory, rate service, or similar organization which makes insurance inspections, surveys, reports or recommendations. Such inspections or surveys will be arranged with **you** and our mutual consent.

4. **First Party Loss** and Arbitration

If **you** and we disagree on the amount of **first party loss** sustained, either may make a written demand for an appraisal of such **first party loss**. If such demand is made, each party will select an appraiser. The appraisers will state separately the amount of **first party loss** sustained. If they fail to agree, **you** and we will submit our differences to an impartial third appraiser jointly selected by both **you** and us. A decision agreed to by any two will be binding. **You** and we will each bear our own respective costs with respect to the selection and retention of our respective appraisals and any disputes arising out of the payment of **first party loss**. We and **you** shall jointly bear the costs of the third appraiser. Any appraisal of **first party loss** shall still be subject to all other terms, conditions and exclusions of this Policy.

All other terms and conditions of the Policy remain unchanged.

This endorsement, which forms a part of and is for attachment to the Policy issued by the designated Insurers, takes effect on the effective date of said Policy at the hour stated in said Policy, unless another effective date is shown below, and expires concurrently with said Policy.



CPA NETPROTECT ENDORSEMENT

In consideration of the additional premium amount **\$463.00**, it is understood and agreed that the Policy is amended as follows:

I. The Declarations are amended to add the following:

CPA NetProtect Coverage Schedule

<u>Claims for Network Damage/Extortion Demands</u>	
Limit applicable to all claims for network damage in the aggregate	\$1,000,000
Sublimit applicable to all extortion demands in the aggregate	\$150,000
Deductible applicable to each claim for network damage	\$1,000
Deductible applicable to each extortion demand	\$1,000
<u>Privacy Event Expenses</u>	
Limit applicable to all privacy event expenses in the aggregate	\$100,000
Deductible applicable to each privacy event	\$1,000
<u>CPA NetProtect Prior Acts Date:</u> 10/04/2022	

II. The section entitled **COVERAGE AGREEMENTS** is amended as follows:

A. Paragraph A. is amended by the addition of the following:

In accordance with all the terms and conditions of the Policy, we will also pay on **your** behalf all sums in excess of the deductible, up to our limits of liability, that **you** become legally obligated to pay as **damages** and **claim expenses** because of a **claim** for **network damage** that is both first made against **you** during the **policy period** by reason of any act or omission by **you** or by any person (including a **rogue employee**) for whose **wrongful acts** **you** are legally liable provided that:

1. the **wrongful act** occurs on or after the **CPA NetProtect prior acts date** and before the end of the **policy period**;
2. such **claim** is reported to us in accordance with the requirements of this Policy;
3. prior to the inception date of the **policy period**, **you** did not have knowledge of any such **wrongful act**;
4. the **wrongful act** or any **interrelated wrongful acts** have not been the subject of any notice given under any prior policy; and,
5. such **claim** is not covered under any other coverage agreement of this Policy or any other **coverage issued by us, or any affiliate of such Insurer.**



B. The following is added:

- Supplemental Insuring Agreements

Privacy Event Expense

1. In accordance with all the terms and conditions of the Policy, we will pay on **your** behalf any **privacy event expenses**, in excess of the deductible, up to our limits of liability, that directly respond to a **privacy event** first discovered during the **policy period**; provided, however, that all **privacy events** must be reported to us in accordance with the requirements of this Policy and all **privacy event expenses** must be:

- a. incurred within twelve months following the date that **you** reported the **privacy event**; and,
- b. consented to in writing by us (such consent not to be unreasonably withheld).

2. **Extortion Payments**

In accordance with all of the terms and conditions of the Policy, we will reimburse **you** for any **extortion payments** in excess of the deductible, up to our limit of liability, that directly respond to an **extortion demand** first made during the **policy period**; provided, however, that all **extortion demands** must be reported to us in accordance with the requirements of this Policy and all **extortion payments** must be:

- a. incurred within twelve months following the date that **you** reported the **extortion demand**; and,
- b. consented to in writing by us (such consent not to be unreasonably withheld).

II. Solely with respect to the coverage provided by this endorsement, the section entitled **DEFINITIONS** is amended as follows:

- A. The definitions of **Claim**, **Damages**, **Interrelated claims** and **You** and **your** are deleted in their entirety and are replaced with the following:

Claim means:

- A. a written demand (other than an **extortion demand**) for monetary damages or non-monetary relief (including demands for injunctive or declaratory relief); or
- B. a civil adjudicatory proceeding or arbitration against **you**, alleging a **wrongful act**.

However, a **claim** does not include any criminal proceeding or investigation or any regulatory proceeding or investigation.

Damages means civil awards, settlements and judgments (including any award of pre-judgment or post-judgment interest) which **you** are legally obligated to pay as a result of a covered **claim**. **Damages** shall not include:

- A. return or restitution of **your** profits, royalties, fees, expenses, taxes or costs;
- B. criminal, civil, administrative or regulatory relief, fines or penalties;

- C. any amounts for which there is no legal recourse against **you**, including those which **you** are not legally obligated to pay;
- D. injunctive or declaratory relief;
- E. matters which are uninsurable as a matter of law; or
- F. plaintiff's attorney fees or expenses associated with items A. through E. above.

Interrelated claims are all **claims** arising out of a single **wrongful act** or arising out of **interrelated wrongful acts**.

You and your means the **Named Insured** and any **predecessor firm** and:

- A. any person who is or becomes a partner, officer, director, associate, or employee of the **Named Insured**;
- B. any person previously affiliated with the **Named Insured** or a **predecessor firm** as a partner officer, director, associate, or employee;
- C. any person or entity that is an independent contractor to the **Named Insured** provided that such person or entity is not:
 - 1. employed by the **Named Insured** or **predecessor firm** or by any entity controlled, owned, managed or operated by the **Named Insured** or **predecessor firm**; or
 - 2. controlled, owned, managed or operated by the **Named Insured** or **predecessor firm** or by any entity that is controlled, owned, managed or operated by the **Named Insured** or **predecessor firm**;

but only while such person is acting in the capacity as such.

- B. The definition of **Interrelated acts or omissions** is deleted in its entirety.
- C. The following new definitions are added:

CPA Netprotect prior acts date means the date, if any, set forth as such in the Data Breach and Network Security Coverage Schedule of the Declarations.

Extortion demand means an incident or series of incidents or **related incidents** occurring during the **policy period** where **you** receive a threat to launch an attack on, to suspend, or to otherwise disrupt a **network**, disrupt or deface **your** website or release or use **protected information** in **your** care, unless monies are paid or specified action is taken, and **you** believe there is an imminent and probable danger of such action. An **extortion demand** does not include any demand seeking monies from **you** that are allegedly due and owing pursuant to contract or operation of law.

Extortion payment means all reasonable and necessary expenses incurred by **you** with our prior consent, in order to respond to an **extortion demand**, including payment of monies demanded by an extortionist. **Extortion payments** do not include such expenses to the extent **you** have recovered such expenses or been reimbursed for them from any other source.

Interrelated wrongful acts means any **wrongful acts** that are logically or causally connected by reason of any common fact, circumstance, situation, transaction, event, advice or decision.

Non-public corporate information means proprietary and confidential information including trade secrets, of a third-party entity.

Privacy event means any event or series of events or **related events** which in **your** reasonable opinion did cause or is reasonably likely to result in the disclosure or unauthorized use of **protected information** of clients of the firm or the owners, partners, officers and employees of **you**, in **your** care or custody.

Privacy event expenses means all reasonable and necessary fees, costs and expenses incurred by **you** and consented to by us:

- A. to provide voluntary notification to individuals or entities whose **protected information** may have been subject to a **privacy event**;
- B. to directly effect compliance with a **security breach notice law** including notification to individuals or entities who are required to be notified;
- C. to hire a computer forensics firm to investigate the existence and cause of a **privacy event** and to determine the extent such **protected information** has been or may have been disclosed;
- D. to hire an attorney or expert to negotiate with regulators and determine the applicability of and the actions necessary to comply with **security breach notice laws**;
- E. to minimize harm to **your** reputation from a **privacy event**, including but not limited to the costs to set up a call center or provide a credit monitoring service for those impacted by a **privacy event**;
- F. to remediate any deficiencies that gave rise to the **privacy event**.

Protected information means **non-public corporate information** or **non-public personal information**.

Related events mean all events that are logically or causally connected by any common fact, circumstance, situation, transaction, event, advice or decision.

Related incidents mean all incidents that are logically or causally connected by any common fact, circumstance, situation, transaction, event, advice or decision.

Rogue employee means any of **your** employees who act outside of their scope of employment.

Security breach notice law means any statute or regulation that requires an entity that maintains **protected information** to provide notice to specified individuals of any actual or potential unauthorized disclosure or potential disclosure of such **protected information**.

Wrongful act means any actual or alleged act, error, omission, neglect or breach of duty that results in any **security breach** of **your network**. Provided, however, **wrongful act** shall not include any act, error, omission, neglect or breach of duty in the rendering or failure to render **professional services**.

III. Solely with respect to the coverage provided by this endorsement, the section entitled **LIMITS OF LIABILITY**, is amended as follows:

A. Paragraphs A., B. and C. are deleted in their entirety and are replaced with the following

A. All **Claims** Aggregate Limit of Liability

The limit of our liability for **damages** and **claim expenses** for all **claims** for **network damage** shall not exceed the amount stated in the CPA NetProtect Coverage Schedule of the Declarations.

B. All **Extortion Demands** Aggregate Sublimit of Liability

The limit of our liability for **extortion payments** for all **extortion demands** shall not exceed the amount stated in the CPA NetProtect Coverage Schedule of the Declarations. Such amount is a sublimit of liability which is included within, and not in addition to, the limit of our liability for **damages** and **claim expenses** for all **claims** for **network damage** stated in the CPA NetProtect Coverage Schedule of the Declarations.

C. Deductibles

Our obligation to pay **damages** and **claim expenses** as a result of a **claim** for **network damage**, our obligation to pay **extortion payments** as a result of an **extortion demand** and our obligation to pay **privacy event expenses** as a result of a **privacy event** is in excess of the amount of the applicable deductibles stated in the CPA NetProtect Coverage Schedule of the Declarations. The **Named Insured** agrees to pay all **damages, claim expenses, extortion payments** and **privacy event expenses** up to the amount of such deductibles. The deductible amounts apply on a per **claim/extortion demand/privacy event** basis. Payment of the deductibles or portions thereof shall be made by the **Named Insured** as **claim expenses/extortion payments/privacy events** are incurred or **damages** are paid.

B. The following new paragraph is added:

- All **Privacy Events** Aggregate Limit of Liability

The limit of our liability for **privacy event expenses** for all **privacy events** shall not exceed the amount set forth in the CPA NetProtect Coverage Schedule of the Declarations.

V. Solely with respect to the coverage provided by this endorsement, the section entitled **EXCLUSIONS** is amended as follows:

A. Exclusion A. is deleted in its entirety and is replaced with the following:

- A. any **claim** based upon or arising out of any actual or alleged **bodily injury** (including death), sickness, disease, emotional distress, mental anguish, of any person, or property damage;

B. The following new exclusions are added:

This Policy does not apply to:

- any **claim** by or on behalf of any of **you** provided, however that this exclusion does not apply to:
 1. any **claim** that is in the form of a crossclaim, third-party claim or otherwise for contribution or indemnity which is part of and results directly from a **claim** which is not otherwise excluded under this Policy;
 2. any **claim** brought or maintained by or on behalf of a bankruptcy or insolvency trustee, examiner, liquidator, receiver or rehabilitator for **you** or any assignee of such trustee, examiner, liquidator, receiver or rehabilitator;
- any **claim** based upon or arising out of any actual or alleged discrimination, humiliation, harassment or misconduct that relate to an individual's race, creed, color, age, sex, national origin, religion, handicap, marital status or sexual preference;
- any **claim** as a direct result of any action or order by any domestic or foreign law enforcement, administrative, regulatory or judicial body or other governmental authority;
- any **claim** based upon or arising out of any failure of:
 1. electrical infrastructure;
 2. telecommunications infrastructure; or
 3. any satellite,which is not under **your** operational control;
- any **claim** based upon or arising out of price discounts, prizes, awards, coupons or any other valuable consideration given in excess of the total contracted or expected amount;

- any **claim** made against **you** by any entity, if at the time of the **wrongful act** giving rise to such **claim**:

1. **you** controlled, owned, operated or managed such entity;
2. **you** were an owner, partner, director, officer or employee of such entity;

For the purpose of this exclusion, a 15% or more owner of the equity interest of any such entity shall be deemed to be an owner of such entity.

- any **claim** based upon or arising out of actual or alleged infringement of patent;
- any **claim** based upon or arising out of any actual or alleged:
 1. unfair competition, dilution, deceptive trade practices, civil actions for consumer fraud or false or deceptive advertising or misrepresentation in advertising;
 2. charges of price fixing, monopolization or restraint of trade;
 3. violation of:
 - a. the Federal Trade Commission Act;
 - b. the Sherman Act, the Clayton Act, or any federal statutory provision regarding anti-trust, monopoly, price fixing, price discrimination, predatory pricing or restraint of trade;
 - c. the Racketeer Influenced and Corrupt Organizations Act;
 - d. any rules or regulations promulgated under or in connection with the above statutes, or any similar provision of any federal, state, foreign or other law (including common law) or statute,

IV. Solely with respect to the coverage provided by this endorsement, the section entitled **POLICY CONDITIONS** is amended by the deletion of the paragraphs entitled Duties in the event of a **claim** and Duties in the event of a potential **claim** which are replaced with the following:

Notice of **Claim**, **Privacy Event** or **Extortion Demand**

As a condition precedent to our obligations, **you** shall give written notice of any **claim**, **privacy event** or **extortion demand** to us as soon as reasonably practicable after **you** learn of such **claim**, **privacy event** or **extortion demand** but in no event later than ten (10) days after termination or expiration of the **policy period** or **extended claim reporting period**, if applicable.

Notice of Circumstances

If during the **policy period**, **you** first become aware of any facts or circumstances which may reasonably be expected to give rise to a **claim** and during such **policy period** give written notice to us of:

1. the allegations anticipated as the basis of the potential **claim** and the names of any potential claimants;
2. the identity of any of **you** allegedly responsible for such specific facts and circumstances;
3. the consequences which have resulted or may result from such specific facts and circumstances;
4. the amount of the potential monetary damages or the nature of non-monetary relief which may be sought in consequence of such specific facts and circumstances; and
5. the circumstances by which **you** first became aware of such specific facts and circumstances,

then any such covered **Claim** which is subsequently made and which arises out of such facts and circumstances shall be deemed to have been first made against **you** and reported to us by **you** at the time such written notice was received by us.



All other terms and conditions of the policy remain unchanged.

This endorsement, which forms a part of and is for attachment to the policy issued by the designated Insurers, takes effect on the Policy Effective date of said policy at the hour stated in said policy, unless another effective date (the Endorsement Effective Date) is shown below, and expires concurrently with said policy.



**AMENDATORY ENDORSEMENT
SOLE OWNER DEATH AND DISABILITY EXTENDED CLAIM REPORTING PERIOD
(FOR USE ALONG WITH THE CPA NETPROTECT ENDORSEMENT/CPA NETPROTECT PRIME
ENDORSEMENT)**

It is understood and agreed that the Policy is amended as follows:

- I. The section entitled **EXTENDED CLAIM REPORTING PERIOD** is amended by the addition of the following:

Death or disability **extended claim reporting period**

1. If **you** die or become **totally and permanently disabled** during the **policy period**, then upon the latter of the expiration of: the **policy period**; any renewal or successive renewal of this Policy; or any automatic or optional **extended claim reporting period**, **you** shall be provided with a death or disability **extended claim reporting period** as provided below:
 - a. In the event of death, **your** estate, heirs, executors or administrators must, within sixty (60) days of the expiration of the **policy period**, provide us with written proof of the death. This **extended claim reporting period** is provided to **your** estate, heirs, executors and administrators until the executor or administrator of the estate of **your** estate is discharged.
 - b. If **you** become **totally and permanently disabled**, **you** or **your** legal guardian must, within sixty (60) days of the expiration of the **policy period**, provide us with written proof that **you** are **totally and permanently disabled**, including the date the disability commenced, certified by **your** physician. We retain the right to contest the certification made by **your** physician, and it is a condition precedent to this coverage that **you** agree to submit to medical examinations by any physician designated by us. This **extended claim reporting period** is provided until **you** shall no longer be **totally or permanently disabled** or until **your** death, in which case subparagraph a. hereof shall apply.
2. No additional premium will be charged for any death or disability **extended claim reporting period**.
3. Separate death or disability **extended claim reporting period** limits of liability.

For all **claims** other than **claims** for **network damage** covered under the **CPA NETPROTECT ENDORSEMENT** or **CPA NETPROTECT PRIME ENDORSEMENT** of this Policy, our limit of liability for all claims first made against you and reported to us during any death or disability **extended claim reporting period** shall be reinstated to the limits of liability applicable to this Policy as set forth in the Declarations and Section III., Limits of Liability. Solely with respect to claims for **network damage** covered under the **CPA NETPROTECT ENDORSEMENT** or **CPA NETPROTECT PRIME ENDORSEMENT**, our limit of liability for all such claims for network damage first made against you and reported to us during any death or disability extended claim reporting period shall be reinstated to the limits of liability as set forth in the **CPA NetProtect Coverage Schedule** of such Endorsement.

- II. Solely with respect to the coverage provided by this Endorsement, the Section entitled **DEFINITIONS** is amended as follows:

- A. The definition of **You** and **Your** is deleted in its entirety and replaced with the following:

You and **Your** means an individual who is the sole owner of the **Named Insured** where such sole owner is an officer, director or employee who renders **professional services** on behalf of the **Named Insured**.

- B. The following new definition is added:



"Totally and permanently disabled" means that **you** are so disabled as to be wholly prevented from rendering of **professional services** provided that such disability:

- A. did not preexist the inception date of this Policy;
- B. has existed continuously for not less than six (6) months; and
- C. is reasonably expected to be continuous and permanent.

All other terms and conditions of the Policy remain unchanged.

This endorsement, which forms a part of and is for attachment to the Policy issued by the designated Insurers, takes effect on the effective date of said Policy at the hour stated in said Policy, unless another effective date is shown below, and expires concurrently with said Policy.

January 5, 2026

Honorable Mayor and Members of the City Council
City of Idaho Springs
1711 Miner Street
Idaho Springs, Colorado 80452

We are pleased to confirm our understanding of the services we will provide for City of Idaho Springs, Colorado (the City) for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City, as of and for the year ended December 31, 2025.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedules (General Fund and major Special Revenue Funds)

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

- Combining and Individual Nonmajor Fund Financial Statements and the Budgetary Comparison Schedules
- Letter of Transmittal
- Schedule of Expenditures of Federal Awards, if applicable
- Local Highway Finance Report

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

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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

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

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

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

- Management override of controls
- Revenue recognition
- Other significant risks will be communicated during the audit

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

Audit Procedures—Internal Controls

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by March 9, 2026, if applicable.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Other Services

If requested, we will assist in preparing the financial statements and related notes to the financial statements and the schedule of expenditures of federal awards of the City in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. If requested, these nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. If requested, we will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

If these nonaudit services are requested and performed, you agree to assume all management responsibilities for the financial statements, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of DMC Auditing and Consulting, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the requesting agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DMC Auditing and Consulting, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the City. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Dmitriy Chernyak, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit approximately during March 2026. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates, except that we agree that our gross fee, including expenses, will not exceed \$22,200. Any required single audits will incur an additional fee of \$3,500 for each major federal compliance audit (Single Audit). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly with City approval of any additional costs.

Reporting

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

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

Honorable Mayor and the Members of the City Council
City of Idaho Springs, Colorado
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The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

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

Response

This letter correctly sets forth the understanding of City of Idaho Springs, Colorado.

By_____

Title_____

Date_____

TO: City Council
CC: City Administrator Andrew Marsh
FROM: Guy Patterson | Assistant City Administrator
DATE: 1/12/2026
SUBJECT: Assistant City Administrator Report
ATTACHMENTS:

- Agreement for Services between the City of Idaho Springs and Chamomile & Sage Consulting Corporation.
- MEMO-Contracted Director of the Business & Community Promotion Board (BCPB) Scope of Services-2026 Position Overview.



REQUEST FOR ACTION

*Motion to approve an Agreement for Services between the City of Idaho Springs and Chamomile & Sage Consulting Corporation to serve as a contract Director of the Business and Community Promotions Board.

*Motion to approve the appointment of Lindsey Valdez, Tara Worley and Lana Hearne to the Business and Community Promotion Board for a two-year term to expire on February 29th, 2028, and to appoint Andrew Marsh to a one-year term to end February 28, 2027.

Agreement for Services Between the City of Idaho Springs and Chamomile & Sage Consulting Corporation.

Attached is a memo provided by Sadie Schultz and an agreement for services for the Director position of the Business & Community Promotions Board.

Business & Community Promotions Board Member Appointments

On October 14, 2024, the Idaho Springs City Council approved Ordinance No. 19, Series 2024 AN ORDINANCE ADDING A NEW ARTICLE V OF CHAPTER 5 OF THE IDAHO SPRINGS MUNICIPAL CODE TO ESTABLISH THE BUSINESS AND COMMUNITY PROMOTION BOARD.

The ordinance stipulates that the BCPB shall consist of seven (7) members appointed by the City Council, one of whom shall also be a member of the City Council or City Staff. Furthermore, members shall serve staggered terms of two (2) years except the City Council member whose term shall be one (1) year. Terms shall expire on the last day of February.

After discussion at the BCPB, there was a recommendation for the City Council to approve the appointment of Lindsey Valdez, Tara Worley and Lana Hearne to the BCPB for two-year terms ending on February 29, 2028, and to appoint Andrew Marsh to a one-year term to end February 28, 2027.

Affordable Senior Housing Development Partner RFP

The City has issued an RFP which seeks a contract with a reliable, experienced, and qualified development partner to lead the development of affordable senior housing units on City-owned property. The scope of work for the contractor includes but is not necessarily limited to the following: Pre-Development & Feasibility; Community & Stakeholder Engagement; Design Development; Financial Structuring & Funding Applications; Entitlements, Permitting & Approvals; Construction Management; Project Closeout.

Market Study and As-Complete Property Appraisal for Affordable Senior Housing Development RFP

The City has issued an RFP to perform a property appraisal and market study for the Senior Housing property. The objectives of this RFP are to:

- Assess market demand, affordability, and feasibility for an affordable senior housing development in Idaho Springs.
- Provide a market study suitable for submission to state affordable housing funding programs, including LIHTC and Proposition 123 concessionary debt financing.
- Establish an independent, professional as-complete appraisal reflecting restricted senior affordable housing use.
- Support the City's efforts to advance the project toward shovel-ready status and funding commitments.

Blue Sky Hill Climb

On December 15th, representatives from the City met with shiftevents.org to discuss the Blue Sky Hill Climb. One of the ideas of the event promoter was to start and end the ride in the downtown area of Idaho Springs to take advantage of “vibe” the City offers. It is important to note we are seeing more and more of these requests to incorporate the downtown into events. We know the businesses see the benefit and we hope to develop guidelines for these events to fully maximize the space, exploit the “captured” nature of guests and address parking issues, etc.

Contracted Director of the Business & Community Promotion Board (BCPB)

Scope of Services – 2026

Position Overview

The Contracted Director of the Business & Community Promotion Board (BCPB) provides leadership, coordination, and implementation of all programs, marketing efforts, and strategic initiatives funded through the City's Community Promotion budget. This role bridges City leadership, local businesses, tourism partners, and the community to drive economic vitality, enhance visitor experience, and ensure the successful execution of BCPB priorities.

Contract Details

Contracted Rate: \$80,000 annually

Payment: Monthly installments of \$6,666.66 plus approved expenses

Term: January 1, 2026 – December 31, 2026

Given the Director's central role in managing public communication, stakeholder coordination, and policy execution for the City's parking system, allocating 77% of the contracted rate to the Parking Enterprise Fund. The Director leads communication efforts related to parking regulations, rate adjustments, seasonal changes, and the marketing and parking sponsored programs, ensuring residents, businesses, and visitors clearly understand how to navigate the system. The role also includes ongoing analysis of parking data, utilization trends, and revenue reporting to support strategic decision-making. Additionally, the Director coordinates messaging and engagement around the Mobility Hub, Downtown Master Plan parking components, and construction impacts, activities that directly influence parking operations and visitor flow. These responsibilities represent a lot of the Director's workload and are essential to maintaining an efficient, financially sustainable system that serves both the community and the City's long-term mobility goals.

The Director role incorporates responsibilities typically divided across multiple municipal positions including Tourism Director, Marketing & Communications Manager, Events Manager, PR Coordinator, and Economic Development Specialist.

Duties include:

- Administration of all Community Promotion funds and associated contracts
- Strategic tourism marketing, PR coordination, and brand management
- Launch and ongoing development of Visit Idaho Springs digital platforms
- City event management
- Business engagement and partnership development
- Grant writing, reporting, and compliance
- Cross-agency coordination with City, County, CDOT, ARGO, COMBA, and statewide tourism entities

Scope of Services

1. Strategic Leadership, Collaboration & Coordination

a. The Director shall:

- i. Lead the implementation of the 2026 Strategic Forward-Facing Marketing Action Plan, ensuring alignment with the City's goals, partner agencies, and community expectations.
- ii. Work closely with City leadership to advance major initiatives including the Downtown Master Plan, Mobility Hub, Visit Idaho Springs branding, and CDOT-related communication needs.
- iii. Facilitate all monthly BCPB meetings, prepare agendas and reports, and ensure effective collaboration between Board members, City staff, and business stakeholders.
- iv. Establish and manage committees for events, branding, marketing, and wayfinding to ensure coordinated execution of strategic initiatives.
- v. Maintain active engagement with downtown businesses, lodging operators, nonprofits, and community leaders to develop initiatives that strengthen Idaho Springs' economic resilience.
- vi. Lead strategic coordination of the City's parking program by working closely with City leadership, Interstate Parking, and community stakeholders to develop policies, implement system improvements, support Mobility Hub planning, and ensure parking operations align with broader economic development and downtown vitality goals.

2. Community Engagement

a. The Director shall:

- i. Plan, organize, and facilitate quarterly Community Conversations to gather stakeholder feedback and provide updates on major City initiatives.
- ii. Lead ongoing communication to residents, businesses, and visitors regarding parking policies, rate changes, validation programs, permit systems, seasonal adjustments, construction impacts, and enforcement updates. Maintain clear, accessible information across the City website, signage, social platforms, and printed materials to reduce confusion and support compliance.
- iii. Develop and promote community-building programs such as seasonal activations, block parties, business spotlights, and beautification collaborations.
- iv. Oversee coordination of city-supported events, including Fourth of July, Holiday Ramble, Fur-ling Fest, and other annual celebrations, in partnership with City departments and external organizations.

- v. Serve as a primary liaison to businesses during construction impacts, special events, or major visitor surges, ensuring timely communication and collaborative problem solving.
- 3. Marketing, Branding & Communication
 - a. The Director shall:
 - i. Create and execute annual marketing plans supporting tourism, local business vitality, and seasonal promotions in alignment with the Idaho Springs brand.
 - ii. Oversee the continued expansion of the Visit Idaho Springs website, including business directories, event calendars, itineraries, and SEO-focused content.
 - iii. Develop and execute clear, consistent communication strategies for the City's parking system, including public education on rates, regulations, and potential seasonal changes, while managing all parking-sponsored marketing initiatives, and business-focused parking incentive campaigns that support vitality.
 - iv. Manage branding consistency across all platforms, printed materials, events, and digital assets.
 - v. Maintain regular communication with local businesses regarding events, campaigns, construction updates, parking changes, and collaborative opportunities.
 - vi. Ensure transparent communication between the Board, City Council, stakeholders, and community members, including monthly Director Reports.
- 4. Budget Management, Economic Data & Resource Development
 - a. The Director shall:
 - i. Administer all Community Promotion funds: including budget planning, monthly reporting, and contract oversight for PR, marketing, website development, and event services.
 - ii. Develop and sustain partnerships that enhance City programs, including the Flower Planter Program, Holiday Decorations Program, Local Voices video portraits, and beautification efforts.
 - iii. Utilize sales tax data, event metrics, website analytics, and Placer.ai visitation data to inform decision-making and track economic performance.
 - iv. Oversee the analytical components of the City's parking system by monitoring and evaluating utilization and turnover data, and preparing recommendations for rate adjustments, operational improvements, and reinvestment priorities. Support development of parking-related programs by assessing economic impact, identifying funding

opportunities, and ensuring responsible resource allocation that strengthens business vitality.

- v. Identify and pursue collaborative funding opportunities, sponsorships, and tourism partnerships that expand City capacity without increasing burden.

5. Monitoring, Evaluation & Reporting

a. The Director shall:

- i. Access and analyze Placer.ai data via Clear Creek County Tourism to evaluate seasonal visitation trends, event impacts, and marketing performance.
- ii. Provide regular updates to City Council, BCPB, and City staff detailing progress on strategic initiatives, partnerships, marketing metrics, and event outcomes.
- iii. Compile annual and semi-annual summaries documenting key achievements, challenges, and recommendations for future planning.

Return on Investment

The Director supports economic stability through:

- High-quality events that drive visitor spending
- Marketing and PR campaigns that increase year-round tourism
- Business engagement programs that strengthen local economic resilience
- Grant management that leverages City dollars
- Sales tax analysis guiding strategic investment
- Community engagement that builds trust and supports measurable outcomes

Community Promotion efforts directly influence Idaho Springs' sales tax performance and downtown vitality, making this role essential to the City's long-term economic health.

AGREEMENT FOR SERVICES

THIS AGREEMENT ("Agreement" or "Contract") is made and entered into this 12th day of January, 2026, by and between the City of Idaho Springs, a Colorado municipality (the "City") and Chamomile & Sage Consulting Corporation, a Colorado corporation ("Contractor").

WHEREAS, the City Council considered a Proposal from Sadie Schultz ("Schultz"), the sole member and owner of Contractor, at a work session on July 22, 2024 to formalize and codify the Vitality Task Force (formerly the Economic Recovery Task Force); and

WHEREAS, the City Council approved Ordinance No. 19, series 2024 on October 14, 2024 to add a new Article 5 of Chapter 7 of the Idaho Springs Municipal Code establishing the Idaho Springs Business and Community Promotion Board (BCPB) to sustain the community and business promotion activities of the Vitality Task Force and the Idaho Springs Chamber of Commerce (Chamber); and

WHEREAS, Schultz was retained as the Director of the BCPB for the remainder of 2024 and again for 2025, and the City Council desires to continue Schultz's services as BCPB Director for 2026 as recommended by the BCPB; and

WHEREAS, Schultz is willing to continue to serve as BCPB Director during 2026 as an agent of Contractor and under the terms and conditions of this Agreement.

NOW, THEREFORE, for the consideration hereinafter set forth, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

I. SCOPE OF SERVICES

A. Contractor shall furnish all labor and materials required for the complete and prompt execution and performance of all duties, obligations, and responsibilities which are described or reasonably implied in this Agreement and in the Scope of Services - 2026 contained in **Exhibit A**.

B. A change in the Scope of Services shall constitute any material change or amendment of services or work which is different from or additional to the Scope of Services. No such change, including any additional compensation, shall be effective or paid unless authorized by written amendment executed by the City. If Contractor proceeds without such written authorization, then Contractor shall be deemed to have waived any claim for additional compensation, including a claim based on the theory of unjust enrichment, quantum merit or implied contract. Except as expressly provided herein, no agent, employee, or representative of the City is authorized to modify any term of this Agreement, either directly or implied by a course of action.

II. REPORTS, DATA

A. The City shall provide Contractor with reports and such other data as may be available to the City and reasonably required by Contractor to perform the Scope of Services. All documents provided by the City to Contractor shall be returned to the City. Contractor is authorized by the City to retain copies of such data and materials at Contractor's expense.

III. COMPENSATION

A. In consideration for the completion of the Scope of Services by Contractor, the City shall pay Contractor:

At the rate of six thousand, six hundred and sixty-six Dollars (\$6,666.66) per month (approximately 35-40 hours per week), for a total amount not to exceed eighty thousand Dollars (\$80,000). Contractor will begin services on January 1st, 2026 and continue through December 31, 2026.

B. At intervals determined appropriate by Contractor, Contractor shall invoice the City for services rendered. Upon receipt of such invoices, the City shall make payment in full within thirty (30) days.

C. Notwithstanding the maximum amount specified in subsection A hereof, Contractor shall only be paid for work performed. If Contractor completes the Scope of Services for a lesser amount than the maximum amount, Contractor shall be paid the lesser amount, not the maximum amount.

IV. COMMENCEMENT AND COMPLETION OF WORK

Upon approval of this Agreement which shall serve as the Notice to Proceed, Contractor shall commence work as set forth in this Agreement and the Scope of Services. Except as may be changed in writing by the City, the Scope of Services shall be complete and Contractor shall furnish the City the specified deliverables as provided in **Exhibit A**.

V. PROFESSIONAL RESPONSIBILITY

A. Contractor hereby warrants that it is qualified to assume the responsibilities and render the services described herein and has all requisite corporate authority and professional licenses in good standing, required by law.

B. The work performed by Contractor shall be in accordance with generally accepted professional practices and the level of competency presently maintained by other practicing firms or individuals in the same or similar type of work in the applicable community. The work and services to be performed by Contractor hereunder shall be done in compliance with applicable laws, ordinances, rules and regulations.

C. Because the City has hired Contractor for its expertise, Contractor agrees not to employ subcontractors to perform more than twenty-five percent (25%) of the work required under the Scope of Services. Upon execution of this Agreement,

Contractor shall furnish to the City a list of proposed subcontractors, and Contractor shall not employ a subcontractor to whose employment the City reasonably objects. All contracts between Contractor and subcontractors shall conform to this Agreement.

VI. INSURANCE

A. Contractor agrees to procure and maintain, at its own cost, a policy or policies of insurance sufficient to insure against all liability, claims, demands, and other obligations assumed by Contractor pursuant to this Agreement. Such insurance shall be in addition to any other insurance requirements imposed by law.

B. At a minimum, and without limiting the scope of the foregoing Subsection A., Contractor shall procure and maintain, and shall cause any subcontractor of Contractor to procure and maintain commercial general liability insurance with a minimum combined single limit of five hundred thousand (\$500,000) dollars each occurrence and one million dollars (\$1,000,000) general aggregate, applicable to all premises and operations. Such coverage shall be procured and maintained with forms and insurers acceptable to the City. In the case of any claims-made policy, the necessary retroactive dates and extended reporting periods shall be procured to maintain such continuous coverage.

B. Any insurance carried by the City, its officers, its employees, or its Contractors shall be excess and not contributory insurance to that provided by Contractor. Contractor shall be solely responsible for any deductible losses under any policy.

C. Upon reasonable request by the City, Contractor shall provide to the City a certificate of insurance, completed by Contractor's insurance agent, as evidence of its adequate insurance coverage. The City reserves the right to request and receive a certified copy of any policy and any endorsement thereto.

D. Failure on the part of Contractor to procure or maintain adequate insurance shall constitute a material breach of this Agreement upon which the City may immediately terminate this Agreement.

VII. INDEMNIFICATION

Contractor agrees to indemnify and hold harmless the City and its officers, insurers, volunteers, representative, agents, employees, heirs and assigns from and against all claims, liability, damages, losses, expenses and demands, including attorney's fees, on account of injury, loss, or damage, including, without limitation, claims arising from bodily injury, personal injury, sickness, disease, death, property loss or damage, or any other loss of any kind whatsoever, which arise out of or are in any manner connected with this Agreement or the Scope of Services if such injury, loss, or damage is caused in whole or in part by, the act, omission, error, professional error, mistake, negligence, or other fault of Contractor, any subcontractor of Contractor, or any officer, employee, representative, or agent of Contractor or of any subcontractor of Contractor, or which arise out of any workmen's compensation claim of any employee of Contractor or of any

employee of any subcontractor of Contractor. Insurance coverage requirements specified by this Agreement shall in no way lessen or limit the liability of Contractor under the terms of this indemnification obligation.

VIII. TERMINATION

This Agreement shall terminate: (a) at such time as the work described in the Scope of Services is completed and the requirements of this Agreement are satisfied, (b) on December 31, 2026, or (c) upon the City's providing Contractor with seven (7) days advance written notice, whichever occurs first. After termination, the City shall pay Contractor for all work previously authorized and completed prior to the date of termination. If, however, Contractor has substantially or materially breached this Agreement, the City shall have any remedy or right of set-off available at law and equity. If the Agreement is terminated for any reason other than cause prior to completion of the Scope of Services, any use of documents by the City thereafter shall be at the City's sole risk, unless otherwise consented to by Contractor.

IX. INDEPENDENT CONTRACTOR

Contractor is an independent contractor. Notwithstanding any other provision of this Agreement, all personnel assigned by Contractor to perform work under the terms of this Agreement shall be, and remain at all times, employees or agents of Contractor for all purposes. Contractor shall make no representation that it is a City employee for any purposes.

X. MISCELLANEOUS

A. Governing Law and Venue. This Agreement shall be governed by the laws of the State of Colorado, and any legal action concerning the provisions hereof shall be brought in Clear Creek County, Colorado.

B. No Waiver. Delays in enforcement or the waiver of any one or more defaults or breaches of this Agreement by the City shall not constitute a waiver of any of the other terms or obligation of this Agreement.

C. Integration; Conflicting Provisions. This Agreement and any attached exhibits constitute the entire Agreement between Contractor and the City, superseding all prior oral or written communications. In the event of conflicting provisions, the terms of this Agreement shall govern and supersede any such conflicting provisions, terms or language.

D. Third Parties. Nothing contained in this Agreement shall create a contractual relationship with or cause of action in favor of a third party against either the City or Contractor. The Contractor's services under this Agreement are being performed solely for the City's benefit, and no other party or entity shall have any claim against the Contractor because of this Agreement or the performance or nonperformance of services hereunder. The City and Contractor agree to require a

similar provision in all contracts with contractors, subcontractors, vendors and other entities involved in this Project to carry out the intent of this provision.

E. Notice. Any notice under this Agreement shall be in writing, and shall be deemed sufficient when directly presented or sent pre-paid, first class United States Mail, addressed as follows:

The City: City of Idaho Springs
ATTN: City Administrator
1711 Miner St.
PO Box 907
Idaho Springs, CO 80452-0907
admin@idahospringsco.com
303-567-4421

Contractor:
Chamomile & Sage Consulting Corp.
Attn: Sadie Schultz
315 Juniper Rd
Black Hawk, CO 80422
sadie@chamomileandthesage.com
720-606-9038

F. Severability. If any provision of this Agreement is found by a court of competent jurisdiction to be unlawful or unenforceable for any reason, the remaining provisions hereof shall remain in full force and effect.

G. Modification. This Agreement may only be modified upon written agreement of the parties.

H. Assignment. Neither this Agreement nor any of the rights or obligations of the parties hereto, shall be assigned by either party without the written consent of the other.

I. Governmental Immunity. The City, its officers, and its employees, are relying on, and do not waive or intend to waive by any provision of this Agreement, the monetary limitations or any other rights, immunities, and protections provided by the Colorado Governmental Immunity Act, C.R.S. § 24-10-101, *et seq.*, as amended, or otherwise available to the City and its officers or employees.

J. Rights and Remedies. The rights and remedies of the City under this Agreement are in addition to any other rights and remedies provided by law. The expiration of this Agreement shall in no way limit the City's legal or equitable remedies, or the period in which such remedies may be asserted, for work negligently or defectively performed.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first set forth above.

Chuck Harmon, Mayor

Diane Breece, City Clerk

By: _____
Print name, title

The foregoing instrument was subscribed, sworn to and acknowledged before me this _____ day of _____, 20____, by _____ as _____.

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(S E A L)

Notary Public

EXHIBIT A

[SCOPE OF SERVICES]



City of Idaho Springs
1711 Miner Street
P.O. Box 907
Idaho Springs, CO, 80452-0907
303.567.4421 | (f) 303.567-4955
www.idahospringsco.com

Community Development Planner Communication

Meeting Date: January 12, 2026
To: City Council Members
From: Dylan Graves, Community Development Planner
RE: Community Development Report
Request for Action: N/A

Projects Completed in 2025: Statistics and Data

Permits and land use applications:

- Planning cases approved: 10
 - One annexation
 - One rezoning
 - One subdivision (administrative plat amendment)
 - One conditional use permit
 - One 1041 (Areas and Activities of State Interest)
 - Two Certificates of Appropriateness (COAs)
 - Three variances
- Planning cases ongoing: 4
- Zoning permit applications approved for new businesses/uses: 9
- Building permits: 126
- Code amendments: 4
 - Expedited / Fast Track Affordable Housing Review
 - Accessory Dwelling Units
 - Efficiency Units Definition
 - Variance Board Membership
- Plans adopted/updated: 2
 - Historic Design Guidelines
 - Three Mile Area Plan
- 2025 Board and Commission Meetings
 - HPRC: 6
 - Planning Commission: 8
 - Variance Board: 1
 - Historic Sites and Facilities: 4

Other projects:

- Guides and Checklists
 - I have been working on a variety of public guides and checklists associated with planning applications; I have also been working on HPRC-related guides about architectural design, how to list one's property, etc.
 - I am also working on FYI/FAQ documents about common code issues, including the city's Short-Term Rental regulations, nuisance regulations, weeds/trash regulations, and sign codes.
- Comprehensive Plan Update

America 250 – Colorado 150 Grant Application:

We found out on 1/5 that we were awarded \$25,000 from the State Historic Fund to move forward with the digital, multimedia historic tour of Idaho Springs. I am working to fill out a risk self-assessment form and prepare to have a fully executed grant agreement by mid-February. Project work will begin after this!

Fast Track / Expedited Review Funding

We submitted the amended scope of work for the Local Planning Capacity (LPC) grant in mid-December, which was approved in late 2025. We have not yet received the money but expect it in the next few months.

ADU Grant Program

As an ADU supportive community, we can apply for a grant to support ADU development in Idaho Springs. The grant is open until February 27, 2026, with applications due that day. We are intending to apply for this grant. The scope of work for the grant is to work with architects and design professionals to create pre-approved ADU plans that meet city codes and requirements and are available to residents and property owners free of charge. This reduces fees for property owners while also ensuring that the city has control over architectural design. Of course, a property owner who wants to build an ADU does not have to use the pre-approved plans, but they would be able to if they wished.

Statistics show that the city has not approved a permit for an ADU in the last five years, so encouraging new ADU development through grant funding would be beneficial to get more community-serving housing built in our existing neighborhoods.

There is a 25% city match.

Sites and Facilities Update

Brass plaque signs for the city's historic sites and facilities are being ordered for properties that do not have information at them currently. Sign language was approved by the Sites and Facilities Board in October, and we are ordering in the next week or two. We wanted to provide proofs to the board to make sure they were happy before ordering.

Comprehensive Plan Progress:

I submitted the strategic growth and water supply elements to DOLA for a preliminary review in December and they provided feedback that I am working to incorporate now. I am hoping to have a draft done by April so we can solicit feedback and comments with a goal of finishing the plan by mid-year. Goals for all sections have largely been updated with new draft objectives, but I still have some work to do on a few sections.

I am working on the Parks and Recreation section, and I am meeting with the CCMRD board in late January to talk about their goals and priorities to see what might be able to be added to our plan. I may work with them to host an open house to get more public opinion on this subject, which would take place in February.

Another important aspect of the plan update is getting updated photos and graphics. This is ongoing as I get more information and as good photos present themselves, but I will want to finalize photography until near the end because I want to get some spring photos, too.

Virginia Canyon Mountain Park Seasonal Sheep Closure:

The city in consultation with Colorado Parks and Wildlife closed the bottom half of the mountain park from December 1 through March 31 to all traffic. People can still access the top half of the park via Virginia Canyon Road along the emergency access trail that is approximately 1.25 miles north of the city center. This keeps half the trails open to foot and bike traffic while protecting the lower, more important winter habitat for bighorn sheep.

Upcoming Meetings:

HPRC – January 20, 6:00 P.M.

Planning Commission – February 5, 6:00 P.M.



Office of the Deputy City Clerk

To: Mayor and City Council
From: Wonder Martell, Deputy City Clerk
Date: January 12th, 2026
Subject: Staff Report Regular Meeting

- ✓ November 2025 Sales Tax Report.
- ✓ December 2025 Building Permit Report
- ✓ Idaho Springs has had 140 Contractors become licensed for 2026.
- ✓ 72% of the Idaho Springs businesses renewed their annual business licenses on time, this leaves 54 businesses that are still needing to renew their license.
- ✓ During the 16 Administrative business days in December 2025, City Hall processed 945 phone calls.
- ✓ All of the 15 Short Term Rental Licenses have been successfully renewed for 2026.
- ✓ There are 95 defendants on the January 15th, 2026 Municipal Court Docket.

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Mo. To Mo. Comparison	YTD Comparison	Current YTD Total	Previous YTD Total
Jan	\$139,731.94	\$200,236.03	\$194,756.37	\$222,532.49	\$235,940.98	\$266,501.90	\$265,799.93	\$344,180.43	\$365,835.89	\$357,076.65	-2.39%	-2.39%	357,076.65	365,835.89
Feb	\$187,483.54	\$177,395.43	\$190,166.90	\$207,177.31	\$232,375.01	\$243,676.11	\$272,972.03	\$361,032.17	\$349,072.52	\$363,464.19	4.12%	0.79%	720,540.84	714,908.41
Mar	\$182,398.01	\$206,563.51	\$223,907.92	\$232,244.57	\$186,300.12	\$291,578.68	\$310,036.11	\$402,899.93	\$402,360.50	\$400,737.88	-0.40%	0.36%	1,121,278.72	1,117,268.91
April	\$134,442.24	\$159,819.04	\$175,580.94	\$178,261.23	\$188,064.67	\$248,167.82	\$256,468.48	\$317,733.49	\$310,527.71	\$341,153.02	9.86%	2.43%	1,462,431.74	1,427,796.62
May	\$181,631.58	\$177,345.32	\$184,601.78	\$213,658.13	\$176,240.37	\$275,287.42	\$280,922.87	\$339,029.09	\$346,473.76	\$356,129.94	2.79%	2.50%	1,818,561.68	1,774,270.38
June	\$233,208.76	\$248,756.18	\$274,310.00	\$285,678.54	\$289,485.68	\$364,020.44	\$364,822.74	\$445,442.74	\$471,665.00	\$492,710.42	4.46%	2.91%	2,311,272.10	2,245,935.38
July	\$261,915.78	\$295,890.20	\$351,932.41	\$393,380.68	\$301,704.63	\$411,802.03	\$422,571.90	\$562,291.21	\$549,871.19	\$562,470.38	2.29%	2.79%	2,873,742.48	2,795,806.57
August	\$247,167.24	\$266,861.70	\$261,825.68	\$308,276.28	\$302,934.73	\$346,174.64	\$396,083.62	\$479,965.55	\$477,026.41	\$472,389.49	-0.97%	2.24%	3,346,131.97	3,272,832.98
Sept	\$237,656.99	\$217,782.08	\$253,207.80	\$268,690.51	\$311,044.04	\$379,340.95	\$370,507.24	\$437,935.60	\$432,939.99	\$440,768.36	1.81%	2.19%	3,786,900.33	3,705,772.97
Oct	\$178,132.16	\$176,952.97	\$186,403.26	\$228,281.95	\$252,727.92	\$294,442.00	\$297,189.14	\$376,787.75	\$386,269.67	\$418,223.69	8.27%	2.76%	4,205,124.02	4,092,042.64
Nov	\$154,218.54	\$154,968.62	\$166,830.68	\$199,661.64	\$209,633.95	\$241,059.18	\$267,471.90	\$312,734.13	\$307,835.28	\$317,611.72	3.18%	2.79%	4,522,735.74	4,399,877.92
Dec	\$194,616.57	\$201,422.32	\$246,761.66	\$258,309.27	\$266,351.19	\$300,210.35	\$326,794.82	\$368,363.25	\$408,265.72		-100.00%	-5.94%	4,522,735.74	4,808,143.64
Total	\$2,332,603.35	\$2,483,993.40	\$2,710,285.40	\$2,996,152.60	\$2,952,803.29	\$3,662,261.52	\$3,831,640.78	\$4,748,395.34	\$4,808,143.64	\$4,522,735.74				
Budget	1,970,000.00	2,344,592.00	2,536,932.00	2,581,078.00	3,002,445.00	3,002,445.00	3,800,000.00	5,125,000.00	5,273,750.00					
% of Bud	118.41%	105.95%	106.83%	116.08%	98.35%	121.98%	100.83%	92.65%	91.17%	#DIV/0!				

Permits Details

Permit Acceptance Date: 12-01-2025 - 12-31-2025

Application Date	Property Address	Permit Number	Contractor	Category	Permit Issued Date	Permit Closed Date	Review Received Date	Review Completed Date	Due Date	Permit Status	Submittal Status	Plan Review Status	Submittal Name	Disciplines	Plans Examiner	Submittal #	Days In Review	SB Review	Valuation	Fees Assessed	Fees Paid
	Permit Type Permit Status		Electrical Service Change In Progress																		
12/30/2025	1129 Colorado Boulevard, Idaho Springs	25IDSP-00132	Local Electric LLC	One Stop	12/30/2025					In Progress								No	\$8,500.00	\$300.00	\$300.00
Count: 1																					Total: \$8,500.00
Count: 1																					Total: \$8,500.00
	Permit Type Permit Status		Furnace Replacement In Progress																		
12/18/2025	1548 Wall Street, Idaho Springs	25IDSP-00129	Mac-Vik Plumbing & Heating	One Stop						In Progress								No	\$8,578.30	\$228.67	\$0.00
Count: 1																					Total: \$8,578.30
Count: 1																					Total: \$8,578.30
	Permit Type Permit Status		Life Safety Inspection Completed																		
12/08/2025	1034 Colorado Boulevard, Idaho Springs	25IDSP-00118		One Stop	12/08/2025	12/30/2025				Completed								No	\$75.00	\$75.00	\$75.00
12/15/2025	1122 Colorado Boulevard, Idaho Springs	25IDSP-00125		One Stop	12/15/2025	12/17/2025				Completed								No	\$75.00	\$75.00	\$75.00
12/16/2025	639 Pines Slope Road, Idaho Springs	25IDSP-00127		One Stop	12/16/2025	12/17/2025				Completed								No	\$75.00	\$75.00	\$75.00
12/15/2025	1718 Virginia Street, Idaho Springs	25IDSP-00124		One Stop	12/15/2025	12/18/2025				Completed								No	\$75.00	\$75.00	\$75.00
12/10/2025	1414 Wall Street, Idaho Springs	25IDSP-00119		One Stop	12/10/2025	12/22/2025				Completed								No	\$75.00	\$75.00	\$75.00
12/10/2025	127 Colorado Boulevard, Idaho Springs	25IDSP-00121		One Stop	12/10/2025	12/31/2025				Completed								No	\$75.00	\$75.00	\$75.00
12/18/2025	75 Montane Drive, Idaho Springs	25IDSP-00128		One Stop	12/18/2025	12/30/2025				Completed								No	\$75.00	\$75.00	\$75.00
12/29/2025	626 Pines Slope Road, Idaho Springs	25IDSP-00131		One Stop	12/29/2025	12/31/2025				Completed								No	\$75.00	\$75.00	\$75.00
Count: 8																					Total: \$600.00
Count: 8																					Total: \$600.00
	Permit Type Permit Status		Misc. Mechanical, Plumbing or Electrical In Progress																		
12/10/2025	2047 Miner Street, Idaho Springs	25IDSP-00122	Detach Reset Solar LLC	One Stop	12/11/2025					In Progress								No	\$2,500.00	\$152.50	\$152.50
Count: 1																					Total: \$2,500.00
Count: 1																					Total: \$2,500.00
	Permit Type Permit Status		Residential Addition In Progress																		
12/15/2025	2111 Miner Street, Idaho Springs	25IDSP-00126	Sevenly Outdoor Living	Residential Alteration			12/17/2025	12/26/2025	12/26/2025	In Progress	Delivered	Approved with Comments	Safebuilt Plan Review	Building, Electrical, Mechanical, Plumbing, Structural	Barry Kramer	1	7	No	\$128,100.00	\$4,135.04	\$826.70
Count: 1																					Total: \$128,100.00
Count: 1																					Total: \$128,100.00
	Permit Type Permit Status		Residential Remodel In Progress																		
12/11/2025	904 Miner Street, Idaho Springs	25IDSP-00123		Residential Alteration						In Progress								No	\$15,700.29	\$717.05	\$0.00
Count: 1																					Total: \$15,700.29
Count: 1																					Total: \$15,700.29
	Permit Type Permit Status		Residential Roof - Asphalt In Progress																		
12/29/2025	2047 Miner Street, Idaho Springs	25IDSP-00130	Ninja Roofs	Residential One Stop	12/29/2025					In Progress								No	\$15,000.00	\$325.00	\$325.00
Count: 1																					Total: \$15,000.00
	Permit Status		Voided																		
12/01/2025	2047 Miner Street, Idaho Springs	25IDSP-00115	Keystone Roofing Inc	Residential One Stop	12/01/2025	12/29/2025				Voided								No	\$32,900.00	\$593.50	\$0.00
Count: 1																					Total: \$32,900.00
Count: 2																					Total: \$47,900.00
	Permit Type Permit Status		Tenant Finish In Progress																		
12/10/2025	131 Miners Point Trail, Idaho Springs	25IDSP-00120		Commercial Alteration			12/11/2025	12/29/2025	12/29/2025	In Progress	Delivered	Resubmittal Required	Safebuilt Plan Review	Building, Electrical, Mechanical, Plumbing	Dennis Graham, Laura Lynn Arteaga	1	12	No	\$200,000.00	\$2,935.18	\$2,935.18
12/02/2025	1969 Miner Street, Idaho Springs	25IDSP-00116	Novus Construction	Commercial Alteration			12/02/2025	12/16/2025	12/16/2025	In Progress	Delivered	Resubmittal Required	Safebuilt Plan Review	Building, Electrical, Mechanical, Plumbing, Structural	Dennis Graham, Laura Lynn Arteaga	1	10	No	\$306,000.00	\$4,012.56	\$1,535.40

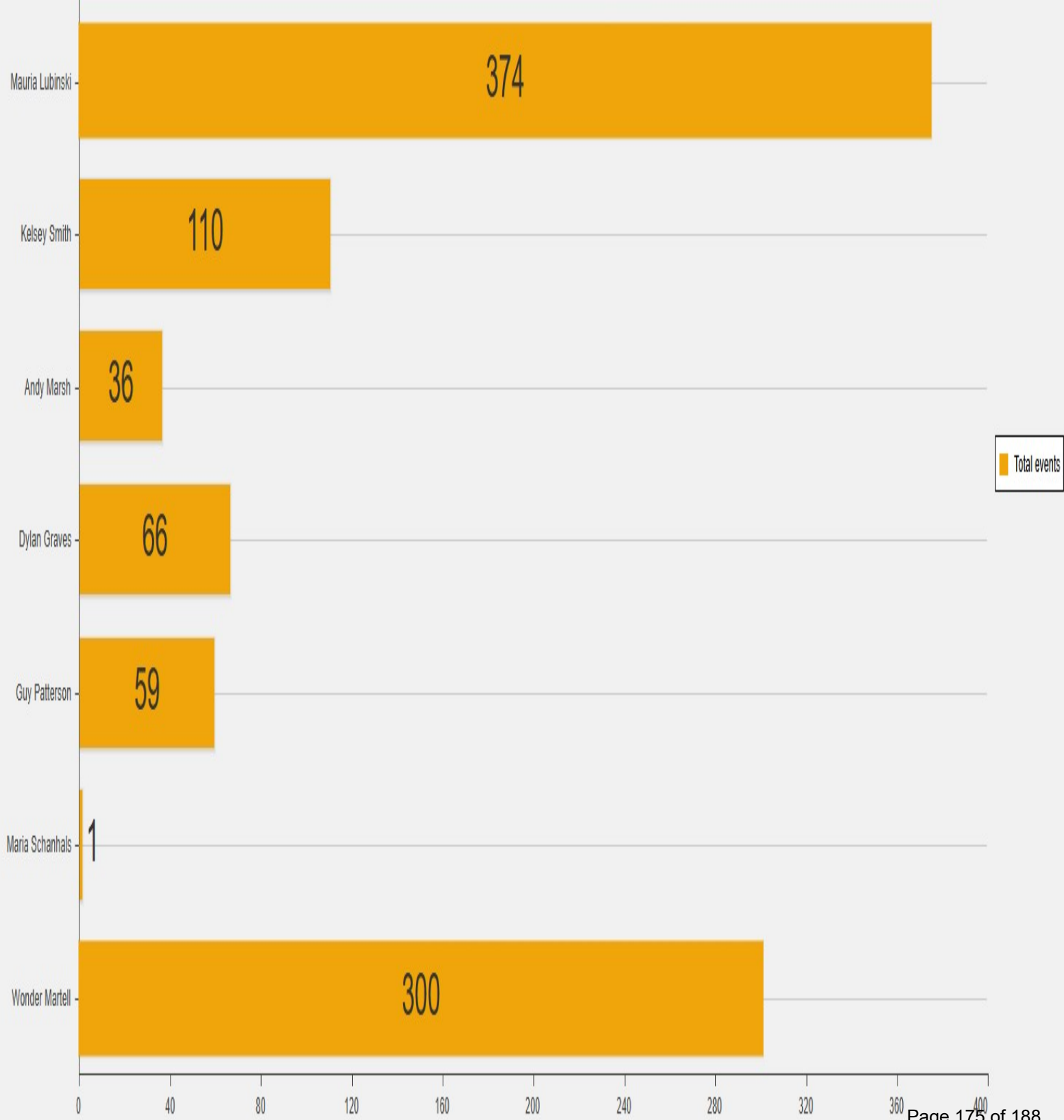
Permit Acceptance Date: 12-01-2025 - 12-31-2025

Total: \$506,000.00

Total: \$1,707.00

Total: \$1,707.00

Total Permits: 18





Idaho Springs Police Department

3000 Colorado Blvd. ★ Post Office Box 907

Idaho Springs, CO 80452

303-567-4291/303-567-1014 Fax

<https://www.idahospringsco.com/police-department>

To: Chuck Harmon, Mayor
City Council
From: Nate Buseck, Chief of Police
Date: January 07, 2026
Subject: Staff Report for January 12, 2026

Request for Action: None.

Staffing update: ISPD learned that three senior officers had applied to an outside agency due to low salaries. As Chief, I made the decision to freeze one vacant patrol position until 2027. This vacancy was created by a senior officer leaving for the same outside agency. I then moved that remaining salary to the sworn officers. This brought the starting pay to a much more competitive level, in the event we have any future vacancies. Two of the three officers have intentions to remain with ISPD (as of the writing of this memo), and the outcome for the third is unknown at this time. This action was necessary and appears to have led to a positive outcome. Council will need to consider funding the frozen patrol position during the 2027 budget process.

Chief Buseck Attended:

12/16/25	-	Police station OAC
12/17/25	-	KYGT Radio interview
	-	Mountain Youth Network
12/23/25	-	Police station OAC
12/30/25	-	Police station OAC
01/04/26	-	Juvenile Community Review Board
01/05/26	-	Police station OAC
01/07/26	-	Office of Emergency Management, After Action for Wind Event, Power Outages
01/08/26	-	CCHAT/LE Connect meeting
	-	Jeffcom 911, Law Operations meeting

Code Enforcement:

- Addressing abandoned vehicles and parking complaints
- Follow-up on **186** (YTD) tows for owner retrieval
- Reg Tagged **38** Abandoned Vehicles/Towed **12** Abandoned Vehicles in 2025

Staffing:

- ISPD has temporarily frozen one patrol position until 2027. Otherwise, fully staffed with 8 sworn officers.

Commitment to...*I*ntegrity and *S*afety through constitutional *P*olicing and *D*edication to our community.

Significant Incidents:

On December 12, 2025, ISPD contacted a driver traveling the wrong way on I-70, eastbound in the westbound lanes. When officers made contact near mile marker 240.75, the driver was instructed to turn off the vehicle and exit. Instead, the driver put the vehicle in reverse and drove nearly a mile, backwards, to the 240 off-ramp. After the driver was detained, officers found an open bottle of an unknown alcoholic beverage and multiple cans of nitrous oxide inside the vehicle.

On December 18, 2025, ISPD officers responded to an unattended death behind Clear Creek Liquors involving a local unhoused man. The death appears to be the result of natural causes. There is no indication of foul play.

On December 20, 2025, an ISPD officer was patrolling westbound I-70 near mile marker 238 when he observed a vehicle with an unreadable license plate and an illegal cover over the plate. The vehicle displayed a temporary tag from an unknown state, and officers made multiple attempts to determine the vehicle's identity. The vehicle identification number (VIN) was intentionally obstructed by a laminated card covering part of the VIN. When the officer attempted to view the VIN located on the door, he observed tape deliberately placed over the VIN, rendering it impossible to read. The female driver was found to have an active warrant from Clear Creek County and a non-extraditable warrant from Lakewood. Her driving privileges were suspended. The driver was arrested on the Clear Creek County warrant and issued a summons for no proof of insurance, registration violations, driving under restraint, and knowingly altering vehicle identification numbers.

On January 5, 2026, ISPD officers responded to a report of an assault in progress in the 2000 block of Virginia Street. Upon arrival, officers were advised that the female homeowner had been assaulted by her daughter's boyfriend, who fled the residence after stealing the family dog. ISPD obtained a warrant for the suspect on charges of felony robbery and felony assault. Due to the suspect using force while taking property (a dog), this constitutes Robbery under Colorado statute. The suspect is known to law enforcement and is actively being sought, as he has multiple felony and misdemeanor warrants from other jurisdictions, including felony menacing.



City of Idaho Springs Water Quality
1711 Miner Street
P.O. Box 907
Idaho Springs, CO 80452-0907
Telephone (303) 567-2400
FAX (303) 567-0124

TO: MAYOR and COUNCIL

FROM: Edward Sigward

DATE: 1/12/2026

Re. STAFF REPORT PUBLIC WORKS / WATER FACILITIES DEPARTMENTS

Move to approve move to approve cost increase estimate from JVA for \$38,700 to cover the cost of CDOT permits and environmental consulting.

WASTEWATER

	BOD	TSS	NH4	PO4	TIN
Goal	10	10	3	1	10
Current	2	ND	0.15	2.6	3.8

- Water line break in Screw Press room – damage to controls equipment repair assessment underway. – ongoing
- Reactor #2 repair – Continued transfer and process solids.

WATER

Disinfectant Byproducts	TOC	COAGULANT dose	TOC removal	CL2 dose Actual	HAA5 Annual average	TTHM Annual average
Goal	<2		25%	system residual (0.89)	<60	<80
Current	<1			Demand 1.91	33.1	32.6

- Clearwell pump install – complete
- Montane Tank Construction – Concrete cracking – Additional sealing required – 30-day extension approved.

- Idaho Spring reservoir discharge valve- Repaired Complete

Distribution/ Collection

- Water Meter installs
- Rocks removed from sewer line at Riverside Dr. syphon.
- Clear sewer backups

Public works

- Windstorm and power outage clearing down trees, lighting

Streets

- Get gassed parking lot complete
- Clear snow to reservoir for valve repair
- Pine slope road repair/ maintenance

Parks

- Sprinkler winterization
- Ice management

Building Maintenance

- Library Hot water tank



JVA, Incorporated
1319 Spruce Street
Boulder, CO 80302
303.444.1951
info@jvajva.com

December 22, 2025

www.jvajva.com

Mr. Andrew Marsh
City Administrator
City of Idaho Springs
1711 Miner Street
Idaho Springs, CO 80452

RE: Highway 103 Waterline Replacement Project.
Request for additional construction services related to Colorado Department of
Transportation permitting.

Dear Mr. Marsh:

Under JVA's Construction Administration (CA) agreement with the City of Idaho Springs, JVA has been coordinating with the Colorado Department of Transportation (CDOT) to obtain permitting for the Highway 103 Waterline Replacement Project. As discussed previously, the level of effort required to satisfy CDOT's permitting requirements has significantly exceeded what was reasonably anticipated under the original CA scope of services.

In addition to standard CDOT review comments related to construction materials and right-of-way considerations, CDOT imposed extensive environmental compliance requirements that were not identified during design. These requirements included drawing revisions to address Senate Bill 40 guidelines and areas of potential effect at stream crossings, evaluation of Colorado Department of Public Health and Environment authorizations, and preparation of a Biological Resources Report (BRR). Although JVA successfully obtained and submitted an Army Corps of Engineers Nationwide Permit governing the Chicago Creek stream crossings, CDOT declined to waive redundant environmental documentation requirements, necessitating additional site investigation and reporting.

To comply with CDOT's requirements, JVA retained ERO Resources Corporation to prepare the BRR and provide associated environmental services. ERO's scope of work is attached for reference. The contract with ERO is a time-and-materials agreement with a not-to-exceed amount of \$15,000.

In addition to ERO's services, JVA has expended substantial additional effort beyond the original CA scope, including drawing revisions, coordination with Colorado Parks and Wildlife and other state agencies, and ongoing coordination with CDOT. JVA has applied the remaining balance of the prior Detailed Design budget toward these efforts; however, that budget has now been fully exhausted.



The total billing for JVA's CA services to date is \$58,528.36 with approximately 38% remaining in the CA budget prior to the start of construction. Accordingly, JVA respectfully requests additional compensation from the City in the amount of \$38,700, which includes:

- \$28,700 for JVA's professional services in coordination with CDOT and other state agencies to secure the CDOT permit
- \$10,000 to offset the cost of environmental subconsultant services that were not accounted for in the original CA budget

We recognize that this represents an unanticipated cost, and we appreciate the City's consideration of this request. JVA values its relationship with the City of Idaho Springs and remains committed to supporting the successful completion of this project.

Please let us know if you have any questions or require additional information.

Sincerely,
JVA, INCORPORATED

By: 
Robert Martin
Senior Project Manager

Enclosure:

CC: Michael Katalinich

March 27, 2025

Mr. Robert Martin
JVA, Incorporated
1319 Spruce Street
Boulder, CO 8031

RE: Scope of Work for Environmental Services for the Idaho Springs Highway 103 Waterline Project, Idaho Springs, Colorado

Dear Mr. Martin,

This letter transmits ERO Resources Corporation's (ERO) proposed Scope of Work to conduct environmental services for the Idaho Springs Highway 103 Waterline Project, Idaho Springs, Colorado (project). ERO, a Colorado corporation, will conduct the work for JVA, Incorporated, hereinafter referred to in all accompanying documents as Client. Also attached are our Terms and Conditions and Estimated Costs.

This work will be completed on a time-and-materials basis with expenses billed at cost plus 8 percent for costs not to exceed \$15,000.00.

To proceed, please sign and return the attached copy of this package (Transmittal Letter, Scope of Work and Estimated Costs, and Terms and Conditions) to signify your acceptance of this proposal and all terms and conditions. We look forward to assisting you on this project. I can be reached at imansour@eroresources.com or 303-830-1188.

Sincerely,

Accepted by Client:


Isabel Mansour
Biologist



Signature Date 3/27/2025

Accepted by ERO Resources Corporation:



Signature of Principal/Associate Date 3/27/2025

Attachments

ERO Resources Corporation

Scope of Work for Environmental Services

Idaho Springs Highway 103 Waterline Project

Idaho Springs, Colorado

March 27, 2025

Summary

ERO Resources Corporation (ERO) prepared this Scope of Work (SOW) for JVA, Inc. (Client) for the Idaho Springs Highway 103 Waterline Project (project) in Idaho Springs, Colorado (project area). ERO will provide environmental services, including necessary research, fieldwork, and documentation to complete Colorado Department of Transportation (CDOT) Categorical Exclusion (CatEx) biological requirements.

Approach

Task 1. Biological Resources

ERO will conduct a field review to assess the project area for biological resources, including assessing all wetlands, open waters, and channels found within the project area and conducting a habitat assessment for federally listed threatened and endangered (T&E) species. During the field review, ERO will also identify Colorado state-listed species habitat, general vegetation, including areas of high-quality native vegetation and diversity, prairie dog colonies, migratory birds and raptor nests, and noxious weeds.

T&E Species Habitat. Habitat will be assessed based on vegetation types and habitat quality. Based on information provided by the Client and a preliminary review of the project area, there is no habitat for federal-listed T&E species, and ERO assumes that habitat for state-listed T&E species, and other protected species, such as prairie dogs, raptors, and migratory birds, is absent. If no potential habitat is present in the project area, ERO will follow CDOT Statewide Impact Finding Tables (SWIFT) procedures to provide documentation that no habitat for T&E species or other protected species occur in the project area. A summary of the habitat assessment will be included in the biological resources report (BRR).

Wetland Assessment. To help facilitate compliance with the existing CWA Section 404 permit and CDOT regulations, ERO will evaluate the project area for potential for waters of the U.S. and adjacent wetlands. As part of this task, ERO will visit the project area to gather information on existing conditions and take photos. Wetlands, stream channels, and open water will be assessed. Wetland boundaries will be determined by vegetative communities and hydrology indicators. This task does not include conducting a jurisdictional wetland delineation or assistance with Section 404 permitting that may be required. ERO will map the boundaries of wetlands, OHWM, open water, and channels to submeter

accuracy using a Global Positioning System (GPS) unit or, when appropriate, the boundaries will be mapped onto an aerial photograph. ERO will provide the Client with a digital file containing the boundaries of wetlands, OHWM, open water, and channels for incorporation into base mapping.

As determined by the CDOT Environmental Project Manager, ERO will prepare a BRR using the CDOT template summarizing the biological resources found and the regulatory requirements pertaining to these resources.

Assumptions

- The project area will be determined by the Client and CDOT prior to any field reviews.
- Changes to the project area boundary after work on this contract has begun may require a revised SOW.
- The Client will arrange and provide ERO written permission from all landowners to access the project area.
- CDOT will provide guidance on what type of report is needed, and no substantive changes will occur.
- One round of Client and CDOT review and revisions of the BRR are included in this SOW. Additional revisions may require a revised SOW.
- No federal- or state-listed T&E species, or other protected species habitat, occur in the project area.
- Species presence/absence surveys for listed species will not be required by the U.S. Fish and Wildlife Service. If a survey is required, ERO will provide a separate SOW and cost estimate.
- Wetland boundaries will be determined by vegetative communities and hydrology indicators. This SOW does not include a jurisdictional wetland delineation or Section 404 permitting that may be required by the Corps.
- Performing the wetland assessment is weather dependent. The ground must be free of snow.
- The Client will provide digital topographical survey mapping data and/or aerial photography.
- This SOW does not include functional assessments such as a Functional Assessment of Colorado Wetlands (FACWet) or Colorado Stream Quantification Tool (CSQT) analysis. If functional assessments are required, ERO will provide a separate SOW and cost estimate.
- One round of revisions for all reports based on CDOT comments is included in this SOW and no other revisions will be needed.
- A Wetland Finding report is not required by CDOT. If CDOT determines a Wetland Finding report is required, ERO will provide a separate SOW and cost estimate.
- A Senate Bill (SB)40 Wildlife Certification is not required for the project. If a SB40 Wildlife Certification is determined to be required, ERO will provide a separate SOW and cost estimate.

Deliverables

- Draft BRR delivered to the Client via email for review. Once approved by the Client, the Draft BRR will be delivered to CDOT via email.
- Final BRR delivered to the Client and submitted to CDOT via email.
- Electronic file with wetland boundaries (SHP file) and open water delivered to the Client via email.

Task 2. Tree and Shrub Inventory

Although a formal SB40 Wildlife Certification is not required since it is not state-funded project, CDOT still requires that any impacts to woody riparian vegetation in the CDOT Right of Way comply with the SB40 mitigation requirements that include replanting at a 1:1 ratio for riparian trees and shrubs. Therefore, concurrent with the field review included in Task 1, ERO will complete a tree and shrub inventory of wetland and riparian vegetation communities in the project area. This would include locations of each tree with a GPS unit and documenting the size and species of each tree. The size of each tree would be documented in size classes (0-6 inches, 6-12 inches, etc.). Shrubs will be mapped as individuals or by area depending on their structure and the species will be documented. The information would be provided to the Client in pdf and CAD files for use by the project team and assist with proposed revegetation plans.

Assumption

- Only trees and shrubs within wetland and riparian communities in the project limits will be documented.

Deliverables

- PDF and CAD file of the trees and shrubs in the project area documenting size, species, and location.

Task 3. Noxious Weed Management Plan (If necessary)

ERO will prepare a brief noxious weed management plan for the Client. The plan will include a map of noxious weeds in the project area, species-specific management methods, and a long-term maintenance schedule. This task also includes providing notes to the Client and project engineer for inclusion on appropriate plan sheets.

Assumptions

- If noxious weeds are found in the project area, either a Revision of Section 217 or standalone noxious weed management plan will be prepared, as directed by CDOT. If no noxious weeds are found in the project area, a Revision of Section 217 or standalone noxious weed management plan will not be prepared.
- Only one Revision of Section 217 or standalone noxious weed management plan will be prepared.

Deliverables

- Draft and final noxious weed management plan delivered to the Client via email.

Task 4. Project Management and Coordination

This task includes items associated with project coordination such as project start-up documentation, health and safety plan compliance, monthly invoicing, communication through emails and phone calls, and quality assurance. ERO will attend up to one virtual or in-person meeting to include, but not be limited to, the CDOT Environmental Scoping. ERO will coordinate with the Client on schedule, design, and other project-related matters via telephone and email. ERO will ensure all documents and figures are reviewed for technical and editorial accuracy.

Assumptions

- No on-site or in-person meetings are included in this SOW. All project communication will take place through emails and phone calls.
- ERO will attend up to one virtual meeting. No additional meetings with the Client or CDOT will be required to complete the environmental studies discussed in this SOW.

Deliverables

- One virtual meeting with the Client.

Estimated Costs

Task 1 through Task 4 will be completed on a time-and-materials basis for a cost not to exceed \$15,000.00 (see below for breakout), including expenses billed at cost plus 8 percent. Please note that Task 3 is an optional task that would only be exercised if required based on project impacts and CDOT requirements.

Task	Description	Amount
Task 1	Biological Resources	\$8,000.00
Task 2	Tree and Shrub Inventory	\$2,600.00
Task 3	Noxious Weed Management Plan (if needed)	\$2,000.00
Task 4	Project Management and Coordination	\$2,400.00
Total		\$15,000.00

TERMS AND CONDITIONS

1. ERO shall perform all work under this Agreement as an independent contractor. Neither execution of this Agreement nor performance by the parties under this Agreement shall create any partnership, joint venture, or agency relationship between the parties.
2. ERO periodically shall submit invoices to CLIENT. CLIENT shall pay each invoice within thirty (30) days of the date of the invoice. CLIENT shall pay an additional charge of one and one-half percent (1-1/2%) of the amount of the invoice per month, or the maximum percentage allowed by law, whichever is the lesser, for any payment received by ERO more than sixty (60) days from the receipt of an invoice.
3. The CLIENT, at its expense, shall provide ERO with access to and egress from all property to which ERO may require access to perform its services under this Agreement.
4. For Projects specifically involving the assessment, identification, confirmation, or removal of solid wastes, hazardous substances, hazardous wastes, or toxic materials the CLIENT, at its expense, shall provide full information regarding its knowledge of the Project; the identity, nature, quantity, and location of all known solid wastes, hazardous substances, hazardous waste, or toxic materials at or on the site; all reports, data, maps, diagrams, studies, specifications, and other documents or any information relating to said substances, materials and wastes; surface or subsurface conditions at the site; and names, addresses, and phone numbers of such persons that may possess such information, which would assist ERO to perform its services hereunder, and any circumstances known to the CLIENT that would hinder ERO's performance or make performance by ERO more difficult or expensive than would ordinarily be expected.

CLIENT agrees that ERO is not liable for any and all claims, losses, costs, damages, or expenses caused by CLIENT's failure to provide such information regarding the solid, hazardous or toxic substances, wastes or materials. Such causes include, but are not limited to, negligence, professional errors or omissions, strict liability, breach of contract or warrant. ERO shall be entitled to rely on all client-provided documents and information regarding solid, hazardous or toxic substances, wastes or materials in performing services under the Agreement; however, ERO assumes no responsibility or liability for the accuracy or completeness of such documents or information.
5. In recognition of the relative risks, rewards, and benefits of the project to both the CLIENT and ERO, the risks have been allocated such that the CLIENT agrees, to the fullest extent permitted by law, that for any and all claims, losses, costs, damages, or expenses caused by professional negligence, ERO's liability, including that of its employees, agents, and subcontractors, in the aggregate under this Agreement shall not exceed One Hundred Thousand Dollars (\$100,000) or our fees, whichever is less. In no event shall ERO be liable for consequential damages.
6. For any damage caused by negligence other than professional negligence, ERO's liability, including that of its employees, agents, and subcontractors, in the aggregate under this Agreement shall not exceed the limits of ERO's comprehensive general, automobile liability insurance coverage,

or other insurance policies (Commercial General Liability—\$2 million each occurrence, \$4 million aggregate; Any Automobile—\$1 million; and Workers' Compensation—\$1 million).

7. Subject to Paragraphs 4, 5, and 6 above and otherwise to the fullest extent permitted by law, CLIENT and ERO shall indemnify, defend, and hold harmless each other and their subcontractors, consultants, agents, officers, directors, and employees from and against all claims, damages, losses, and expenses, whether direct, indirect, or consequential, including, but not limited to, fees and charges of attorneys and court and arbitration costs arising from their own negligent acts or omissions.

8. Either party may terminate this Agreement for cause if the other commits a material, uncured breach of this Agreement. Termination shall be effective ten (10) days from receipt of the Notice of Termination. No later than thirty (30) days after termination, CLIENT shall pay ERO upon invoice for services performed and charges prior to termination, plus termination charges. Termination charges shall include, without limitation, charges for personnel, putting project documents and analyses in order, personnel and equipment rescheduling or reassignment adjustments, and all other related costs and charges incurred that are directly attributable to termination.

9. ERO shall not specify work procedures, manage, or supervise work for which it is not responsible under this Agreement, or implement or be responsible for health and safety procedures for persons other than its own employees.

10. CLIENT shall compensate ERO for any and all costs, expenses, obligations, or damages arising out of any litigation, investigations, or regulatory procedures in which ERO is compelled to participate, that relate to this project. No such compensation shall be due or payable in the event that it resulted from ERO's negligent or intentional acts.

11. The provisions of this Agreement shall survive the completion of the services under this Agreement and the termination of this Agreement for any cause.

12. ERO shall retain as confidential all information and data furnished to it by the CLIENT. This shall not apply to information and data already known to the receiving party or already generally available to the public.

13. CLIENT and ERO represent and warrant to the other that they have the full power and authority to execute and deliver this Agreement, and perform their respective obligations hereunder.

14. This agreement shall be governed by the laws of the State of Colorado.