



**4th JUDICIAL DISTRICT COMMUNITY CORRECTIONS AUTHORITY
COUNTY OF EL PASO, STATE OF COLORADO**

MEETING AGENDA

Wednesday, December 17, 2025, at 1:15 PM

Virtual Meeting via Microsoft Teams

Meeting ID: 262 009 332 503 4

Passcode: xZ2Hu76c

Call: +1 719-283-1263 Conference ID 423 812 165#

- | | |
|--|---------------------------------|
| 1. Welcome | Chair |
| 2. Public Comment | Chair |
| 3. Approval of the Minutes of August 1, 2025 | Chair |
| 4. Financial Report | Christine Burns
Shanna Smith |
| 5. Resolution 25-06 to Increase SFY26 Allocation | MaCain Hildebrand |
| 6. Resolution 25-07: 2026 Budget Adoption | Shanna Smith
Christine Burns |
| 7. Annual Audit Engagement Letter | Debbie Perry
Christine Burns |
| 8. 2026 Sunshine Act Compliance | Christine Burns |
| 9. Authority / Staff Comments | All |
| 10. Adjourn | Chair |

**4th JUDICIAL DISTRICT COMMUNITY CORRECTIONS AUTHORITY
COUNTY OF EL PASO, STATE OF COLORADO**

ACTION MEETING MINUTES

**4th Judicial District Community Corrections Authority Meeting
Friday, August 1, 2025, 10:45 AM
This meeting was held virtually via TEAMS**

PRESENT: Ryan Graham, Brent Nelson

ABSENT: Teller County representative (vacant).

STAFF/GUESTS PRESENT: Christine Burns, Shanna Smith, McCain Hildebrand, Terry Sample

1. Welcome: Meeting was called to order at 10:45 AM by Ryan Graham, Chair.
2. No Public Comment
3. **ACTION: Ratified Meeting Minutes of June 27, 2025, by unanimous consent with no changes.**
4. Resolution 25-05 to increase the SFY25 Allocation from the State of Colorado, Department of Public Safety and authorize a SFY25 allocation increase to Embrace.

ACTION: BRENT NELSON MOVED AND RYAN GRAHAM SECONDED TO ACCEPT AN INCREASE TO THE SFY25 ALLOCATION FROM THE STATE OF COLORADO, DEPARTMENT OF PUBLIC SAFETY IN THE AMOUNT OF \$147,446.33 AND INCREASE THE SFY25 ALLOCATION TO EMBRAVE/COMCOR, INC. BY \$269,895.90. THE MOTION CARRIED (2-0).

5. Christine Burns presented the December 31, 2024, Financial Audit Report completed by RubinBrown.
6. Authority/Staff comments: There were no Authority or Staff comments.

THE MEETING WAS ADJOURNED AT 10:52 AM.

Approval Date: December 17, 2025

By: _____

Ryan Graham, Chair

1:11 PM

11/25/25

Accrual Basis

Fourth Judicial District Community Corrections Authority

Statement of Net Position

As of October 31, 2025

	Oct 31, 25	Oct 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · Cash and Investments				
10100 · Operating Account	3,396,759.04	3,621,656.52	(224,897.48)	(6.2)%
Total 10000 · Cash and Investments	3,396,759.04	3,621,656.52	(224,897.48)	(6.2)%
Total Checking/Savings	3,396,759.04	3,621,656.52	(224,897.48)	(6.2)%
Total Current Assets	3,396,759.04	3,621,656.52	(224,897.48)	(6.2)%
TOTAL ASSETS	3,396,759.04	3,621,656.52	(224,897.48)	(6.2)%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
20200 · Accrued Liabilities	1,174,172.29	0.00	1,174,172.29	100.0%
22100 · Due to Other Governments				
22102 · Due to El Paso County	41,701.76	251,138.18	(209,436.42)	(83.4)%
Total 22100 · Due to Other Governments	41,701.76	251,138.18	(209,436.42)	(83.4)%
23100 · Deferred Grant Revenue	2,180,884.99	3,370,518.34	(1,189,633.35)	(35.3)%
Total Other Current Liabilities	3,396,759.04	3,621,656.52	(224,897.48)	(6.2)%
Total Current Liabilities	3,396,759.04	3,621,656.52	(224,897.48)	(6.2)%
Total Liabilities	3,396,759.04	3,621,656.52	(224,897.48)	(6.2)%
TOTAL LIABILITIES & EQUITY	3,396,759.04	3,621,656.52	(224,897.48)	(6.2)%

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Accrual Basis

Fourth Judicial District Community Corrections Authority

Statement of Revenue and Expenditures

January through October 2025

	Jan - Oct 25	Jan - Oct 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
40100 · Community Corr Admin-Operating	419,609.75	478,447.10	(58,837.35)	(12.3)%
40200 · Community Corr Services-Optg	11,630,382.61	9,859,331.13	1,771,051.48	18.0%
Total Income	12,049,992.36	10,337,778.23	1,712,214.13	16.6%
Expense				
61000 · Contract Admin Services	414,721.29	474,573.55	(59,852.26)	(12.6)%
62000 · Community Corrections Providers	11,630,382.61	9,859,331.13	1,771,051.48	18.0%
63000 · Operating - Other Expenses	4,888.46	3,873.55	1,014.91	26.2%
Total Expense	12,049,992.36	10,337,778.23	1,712,214.13	16.6%
Net Ordinary Income	0.00	0.00	0.00	0.0%
Net Income	0.00	0.00	0.00	0.0%

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10/29/25

Accrual Basis

Fourth Judicial District Community Corrections Authority

Statement of Net Position

As of September 30, 2025

	Sep 30, 25	Sep 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
10000 · Cash and Investments				
10100 · Operating Account	1,065,052.81	1,511,209.01	(446,156.20)	(29.5)%
Total 10000 · Cash and Investments	1,065,052.81	1,511,209.01	(446,156.20)	(29.5)%
Total Checking/Savings	1,065,052.81	1,511,209.01	(446,156.20)	(29.5)%
Other Current Assets				
12100 · Due from Other Governments				
12101 · Due from State	66,865.45	0.00	66,865.45	100.0%
Total 12100 · Due from Other Governments	66,865.45	0.00	66,865.45	100.0%
Total Other Current Assets	66,865.45	0.00	66,865.45	100.0%
Total Current Assets	1,131,918.26	1,511,209.01	(379,290.75)	(25.1)%
TOTAL ASSETS	1,131,918.26	1,511,209.01	(379,290.75)	(25.1)%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
20200 · Accrued Liabilities	1,131,344.42	0.00	1,131,344.42	100.0%
22100 · Due to Other Governments				
22102 · Due to El Paso County	573.84	124,985.31	(124,411.47)	(99.5)%
Total 22100 · Due to Other Governments	573.84	124,985.31	(124,411.47)	(99.5)%
23100 · Deferred Grant Revenue	0.00	1,386,223.70	(1,386,223.70)	(100.0)%
Total Other Current Liabilities	1,131,918.26	1,511,209.01	(379,290.75)	(25.1)%
Total Current Liabilities	1,131,918.26	1,511,209.01	(379,290.75)	(25.1)%
Total Liabilities	1,131,918.26	1,511,209.01	(379,290.75)	(25.1)%
TOTAL LIABILITIES & EQUITY	1,131,918.26	1,511,209.01	(379,290.75)	(25.1)%

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10/29/25

Accrual Basis

Fourth Judicial District Community Corrections Authority

Statement of Revenue and Expenditures

January through September 2025

	Jan - Sep 25	Jan - Sep 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
40100 · Community Corr Admin-Operating	377,990.89	351,879.94	26,110.95	7.4%
40200 · Community Corr Services-Optg	10,456,210.32	8,618,710.37	1,837,499.95	21.3%
Total Income	10,834,201.21	8,970,590.31	1,863,610.90	20.8%
Expense				
61000 · Contract Admin Services	373,593.37	348,420.68	25,172.69	7.2%
62000 · Community Corrections Providers	10,456,210.32	8,618,710.37	1,837,499.95	21.3%
63000 · Operating - Other Expenses	4,397.52	3,459.26	938.26	27.1%
Total Expense	10,834,201.21	8,970,590.31	1,863,610.90	20.8%
Net Ordinary Income	0.00	0.00	0.00	0.0%
Net Income	0.00	0.00	0.00	0.0%

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11/25/25

Accrual Basis

Fourth Judicial District Community Corrections Authority
General Ledger
As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
10000 · Cash and Investments									1,326,060.74
10100 · Operating Account									1,326,060.74
Check	01/13/2025				Service Charge	63000 · Operating - Other Expenses		400.80	1,325,659.94
Check	01/15/2025	050108		Embrave/CCI	CCI December 24 IH	62000 · Community Corrections Providers		564,711.67	760,948.27
Check	01/15/2025	050109		GEO Reentry Inc	CAE December 24 IH	62000 · Community Corrections Providers		532,497.50	228,450.77
Check	01/15/2025	050110		GEO Reentry Inc	ACRC December 24 IH	62000 · Community Corrections Providers		1,876.34	226,574.43
Deposit	01/21/2025				Deposit	-SPLIT-	3,592,590.14		3,819,164.57
Check	02/14/2025				Service Charge	63000 · Operating - Other Expenses		504.63	3,818,659.94
Check	02/20/2025	050111		GEO Reentry Inc	CAE January 25 IH	62000 · Community Corrections Providers		525,942.96	3,292,716.98
Check	02/20/2025	050112		Embrave/CCI	CCI January 25 IH	62000 · Community Corrections Providers		567,444.96	2,725,272.02
Check	02/20/2025	050113		GEO Reentry Inc	ACRC January 25 IH	62000 · Community Corrections Providers		2,182.09	2,723,089.93
Check	03/13/2025	050114		GEO Reentry Inc	ACRC February 24 IH	62000 · Community Corrections Providers		1,970.92	2,721,119.01
Check	03/13/2025	050115		GEO Reentry Inc	CAE February 25 IH	62000 · Community Corrections Providers		467,682.04	2,253,436.97
Check	03/13/2025	050116		Embrave/CCI	CCI February 25 IH	62000 · Community Corrections Providers		540,586.10	1,712,850.87
Check	03/14/2025				Service Charge	63000 · Operating - Other Expenses		611.96	1,712,238.91
Check	04/09/2025	050117		El Paso County	25010430-2025 CC Board Admin	22102 · Due to El Paso County		124,060.25	1,588,178.66
Check	04/14/2025				Service Charge	63000 · Operating - Other Expenses		465.90	1,587,712.76
Deposit	04/23/2025				Deposit	-SPLIT-	3,259,567.15		4,847,279.91
Check	04/24/2025	050118		GEO Reentry Inc	ACRC March 25 IH	62000 · Community Corrections Providers		2,182.09	4,845,097.82
Check	04/24/2025	050120		GEO Reentry Inc	CAE March 25 IH	62000 · Community Corrections Providers		624,277.62	4,220,820.20
Check	04/24/2025	050121		Embrave/CCI	CCI March 25 IH	62000 · Community Corrections Providers		789,335.09	3,431,485.11
Check	05/08/2025	050122		El Paso County	25010576-RI-2025 CC Board Admin	22102 · Due to El Paso County		126,101.25	3,305,383.86
Check	05/14/2025				Service Charge	63000 · Operating - Other Expenses		489.07	3,304,894.79
Check	05/15/2025	050123		GEO Reentry Inc	CAE April 25 IH	62000 · Community Corrections Providers		526,022.92	2,778,871.87
Check	05/15/2025	050124		Embrave/CCI	CCI April 25 IH	62000 · Community Corrections Providers		605,726.36	2,173,145.51
Check	05/15/2025	050125		GEO Reentry Inc	ACRC April 25 IH	62000 · Community Corrections Providers		1,195.70	2,171,949.81
Check	06/13/2025				Service Charge	63000 · Operating - Other Expenses		550.08	2,171,399.73
Check	06/18/2025	050126		GEO Reentry Inc	ACRC May 25 IH	62000 · Community Corrections Providers		407.34	2,170,992.39
Check	06/18/2025	050127		GEO Reentry Inc	CAE May 25 1H	62000 · Community Corrections Providers		562,174.71	1,608,817.68
Check	06/18/2025	050128		Embrave/CCI	CCI May 25 IH	62000 · Community Corrections Providers		611,371.65	997,446.03
Check	07/10/2025	050129		GEO Reentry Inc	ACRC June 251H	20200 · Accrued Liabilities		394.20	997,051.83
Check	07/10/2025	050130		GEO Reentry Inc	CAE June 25 1H	20200 · Accrued Liabilities		539,733.73	457,318.10
Check	07/10/2025	050131		Embrave/CCI	CCI June 25 1H	20200 · Accrued Liabilities		335,808.11	121,509.99
Check	07/15/2025				Service Charge	63000 · Operating - Other Expenses		456.39	121,053.60
Deposit	07/29/2025				Deposit	-SPLIT-	147,446.33		268,499.93
Deposit	08/01/2025				Deposit	12101 · Due from State	3,539,863.95		3,808,363.88
Check	08/07/2025	050132		Embrave/CCI	CCI-SFY25 Overage Payment	20200 · Accrued Liabilities		269,895.90	3,538,467.98
Check	08/11/2025	050133		El Paso County	25011007-RI	22102 · Due to El Paso County		121,965.07	3,416,502.91
Check	08/14/2025				Service Charge	63000 · Operating - Other Expenses		352.33	3,416,150.58
Check	08/25/2025	050134		GEO Reentry Inc	ACRC July 25 IH	20200 · Accrued Liabilities		403.93	3,415,746.65
Check	08/25/2025	050135		GEO Reentry Inc	CAE July 25 1H	20200 · Accrued Liabilities		543,446.06	2,872,300.59
Check	08/25/2025	050136		Embrave/CCI	CCI July 25 IH	20200 · Accrued Liabilities		605,442.59	2,266,858.00
Check	09/15/2025				Service Charge	63000 · Operating - Other Expenses		566.36	2,266,291.64
Check	09/24/2025	050137		GEO Reentry Inc	ACRC August 25 IH	20200 · Accrued Liabilities		381.27	2,265,910.37
Check	09/25/2025	050138		Longmont Communit...	LCTC August 25 IH	20200 · Accrued Liabilities		87.75	2,265,822.62
Check	09/25/2025	050139		Embrave/CCI	CCI August 25 IH	20200 · Accrued Liabilities		617,711.01	1,648,111.61
Check	09/25/2025	050140		GEO Reentry Inc	CAE August 25 IH	20200 · Accrued Liabilities		583,058.80	1,065,052.81
Check	10/15/2025				Service Charge	63000 · Operating - Other Expenses		490.94	1,064,561.87
Check	10/16/2025	050141		GEO Reentry Inc	ACRC September 25 IH	20200 · Accrued Liabilities		329.10	1,064,232.77
Check	10/16/2025	050142		Longmont Communit...	LCTC September 25 IH	20200 · Accrued Liabilities		202.50	1,064,030.27
Check	10/16/2025	050143		Embrave/CCI	CCI September 25 IH	20200 · Accrued Liabilities		584,678.75	479,351.52
Deposit	10/22/2025				Deposit	12101 · Due from State	3,463,541.59		3,942,893.11
Check	10/26/2025	050144		GEO Reentry Inc	CAE September 25 IH	20200 · Accrued Liabilities		546,134.07	3,396,759.04
Total 10100 · Operating Account							14,003,009.16	11,932,310.86	3,396,759.04
10000 · Cash and Investments - Other									0.00
Check	01/15/2025				Service Charge	63000 · Operating - Other Expenses		400.80	-400.80
General Journal	01/15/2025	73	*		Reverse duplicate service charge	63000 · Operating - Other Expenses	400.80		0.00
Check	05/14/2025				VOID: Service Charge	63000 · Operating - Other Expenses	0.00		0.00
Total 10000 · Cash and Investments - Other							400.80	400.80	0.00
Total 10000 · Cash and Investments							14,003,409.96	11,932,711.66	3,396,759.04
12100 · Due from Other Governments									892.96
12101 · Due from State									0.00

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11/25/25

Accrual Basis

Fourth Judicial District Community Corrections Authority
General Ledger
As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/30/2025	92	*		Due from State	23100 · Deferred Grant Revenue	147,443.32		147,443.32
Deposit	07/29/2025			State of Colorado	Deposit	10100 · Operating Account		147,443.32	0.00
General Journal	07/29/2025	93	*		Due from State	-SPLIT-	3,539,863.95		3,539,863.95
Deposit	08/01/2025				From State of CO	10100 · Operating Account		3,539,863.95	0.00
General Journal	09/30/2025	109	*		Due from State	23100 · Deferred Grant Revenue	66,865.45		66,865.45
General Journal	10/01/2025	109R	*		Reverse of GJE 109 -- Due from State	23100 · Deferred Grant Revenue		66,865.45	0.00
Deposit	10/22/2025				From State of CO	10100 · Operating Account		3,463,541.59	-3,463,541.59
General Journal	10/31/2025	111	*		Due from State	-SPLIT-	3,463,541.59		0.00
Total 12101 · Due from State							7,217,714.31	7,217,714.31	0.00
12102 · Due from El Paso County									892.96
General Journal	01/31/2025	75	*		US Bank Fees	61000 · Contract Admin Services	400.80		1,293.76
General Journal	01/31/2025	76	*		Net Due To/Due From EPC	22102 · Due to El Paso County		1,293.76	0.00
General Journal	05/31/2025	88	*		Net Due To/Due From EPC	22102 · Due to El Paso County	392.51		392.51
General Journal	06/30/2025	90	*		US Bank Fees	61000 · Contract Admin Services	550.08		942.59
General Journal	07/31/2025	97	*		Net Due to/Due From El Paso County	22102 · Due to El Paso County		942.59	0.00
Total 12102 · Due from El Paso County							1,343.39	2,236.35	0.00
Total 12100 · Due from Other Governments							7,219,057.70	7,219,950.66	0.00
13000 · Prepaid Expenses									0.00
13002 · Prepaid - El Paso County									0.00
General Journal	08/31/2025	101	*		Prepaid Sep 2025 - El Paso County	22102 · Due to El Paso County	40,478.66		40,478.66
General Journal	09/30/2025	105	*		Apply Prepaid to Liability for SEP25 EPC	22102 · Due to El Paso County		40,478.66	0.00
Total 13002 · Prepaid - El Paso County							40,478.66	40,478.66	0.00
Total 13000 · Prepaid Expenses							40,478.66	40,478.66	0.00
20200 · Accrued Liabilities									-1,099,085.51
General Journal	01/01/2025	71R	*		Reverse of GJE 71 -- Accrue December Expenditures	62000 · Community Corrections Providers	1,099,085.51		0.00
General Journal	06/30/2025	91	*		Accrue June 2025 Expenditures	62000 · Community Corrections Providers		1,145,831.94	-1,145,831.94
Check	07/10/2025	050129		GEO Reentry Inc	ACRC June 251H	10100 · Operating Account	394.20		-1,145,437.74
Check	07/10/2025	050130		GEO Reentry Inc	CAE June 25 1H	10100 · Operating Account	539,733.73		-605,704.01
Check	07/10/2025	050131		Embrave/CCI	CCI June 25 1H	10100 · Operating Account	335,808.11		-269,895.90
General Journal	07/31/2025	95	*		Accrue July 2025 Expenditures	61000 · Contract Admin Services		1,125,615.40	-1,395,511.30
Check	08/07/2025	050132		Embrave/CCI	CCI-SFY25 Overage Payment	10100 · Operating Account	269,895.90		-1,125,615.40
Check	08/25/2025	050134		GEO Reentry Inc	ACRC July 25 IH	10100 · Operating Account	403.93		-1,125,211.47
Check	08/25/2025	050135		GEO Reentry Inc	CAE July 25 1H	10100 · Operating Account	543,446.06		-581,765.41
Check	08/25/2025	050136		Embrave/CCI	CCI July 25 IH	10100 · Operating Account	605,442.59		23,677.18
General Journal	08/31/2025	99	*		Accrue August 2025 Expenditures	61000 · Contract Admin Services		1,125,615.40	-1,101,938.22
Check	09/24/2025	050137		GEO Reentry Inc	ACRC August 25 IH	10100 · Operating Account	381.27		-1,101,556.95
Check	09/25/2025	050138		Longmont Communit...	LCTC August 25 IH	10100 · Operating Account	87.75		-1,101,469.20
Check	09/25/2025	050139		Embrave/CCI	CCI August 25 IH	10100 · Operating Account	617,711.01		-483,758.19
Check	09/25/2025	050140		GEO Reentry Inc	CAE August 25 IH	10100 · Operating Account	583,058.80		99,300.61
General Journal	09/30/2025	103	*		Accrue September 2025 Expenditures	61000 · Contract Admin Services		1,125,615.39	-1,026,314.78
General Journal	09/30/2025	106	*		ADDITIONAL JULY 2025 ACCRUAL - OFFENDER SERVICES	62000 · Community Corrections Providers		23,677.18	-1,049,991.96
General Journal	09/30/2025	107	*		ADDITIONAL AUGUST 2025 ACCRUAL - OFFENDER SERVICES	62000 · Community Corrections Providers		75,623.43	-1,125,615.39
General Journal	09/30/2025	108	*		ADDITIONAL SEPTEMBER 2025 ACCRUAL - OFFENDER SERVICES	62000 · Community Corrections Providers		5,729.03	-1,131,344.42
Check	10/16/2025	050141		GEO Reentry Inc	ACRC September 25 IH	10100 · Operating Account	329.10		-1,131,015.32
Check	10/16/2025	050142		Longmont Communit...	LCTC September 25 IH	10100 · Operating Account	202.50		-1,130,812.82
Check	10/16/2025	050143		Embrave/CCI	CCI September 25 IH	10100 · Operating Account	584,678.75		-546,134.07
Check	10/26/2025	050144		GEO Reentry Inc	CAE September 25 IH	10100 · Operating Account	546,134.07		0.00
General Journal	10/31/2025	110	*		Accrue October 2025, GEO Reentry/ACRC	61000 · Contract Admin Services		340.07	-340.07
General Journal	10/31/2025	110	*		Accrue October 2025, LCTC	61000 · Contract Admin Services		209.25	-549.32
General Journal	10/31/2025	110	*		Accrue October 2025, GEO Reentry/CAE	61000 · Contract Admin Services		565,801.41	-566,350.73
General Journal	10/31/2025	110	*		Accrue October 2025, Embrave/CCI	61000 · Contract Admin Services		607,821.56	-1,174,172.29
Total 20200 · Accrued Liabilities							5,726,793.28	5,801,880.06	-1,174,172.29
22100 · Due to Other Governments									0.00
22102 · Due to El Paso County									0.00
General Journal	01/31/2025	74	*		SFY25 Board Admin	61000 · Contract Admin Services		126,567.16	-126,567.16
General Journal	01/31/2025	76	*		Net Due To/Due From EPC	12102 · Due from El Paso County	1,293.76		-125,273.40
General Journal	02/28/2025	78	*		US Bank Fees	61000 · Contract Admin Services	504.63		-124,768.77
General Journal	03/31/2025	80	*		US Bank Fees	61000 · Contract Admin Services	611.96		-124,156.81
Check	04/09/2025	050117		El Paso County	25010430-2025 CC Board Admin	10100 · Operating Account	124,060.25		-96.56

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11/25/25

Accrual Basis

Fourth Judicial District Community Corrections Authority
General Ledger
As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
General Journal	04/30/2025	82	*		SFY25 Board Admin	61000 · Contract Admin Services		126,567.15	-126,663.71
General Journal	04/30/2025	83	*		US Bank Fees	61000 · Contract Admin Services	465.90		-126,197.81
Check	05/08/2025	050122		El Paso County	25010576-RI-2025 CC Board Admin	10100 · Operating Account	126,101.25		-96.56
General Journal	05/14/2025	84	*		VOID: US Bank Fees	61000 · Contract Admin Services	0.00		-96.56
General Journal	05/14/2025	87	*		US Bank Fees	61000 · Contract Admin Services	489.07		392.51
General Journal	05/31/2025	88	*		Net Due To/Due From EPC	12102 · Due from El Paso County		392.51	0.00
General Journal	07/31/2025	95	*		Accrue July 2025, Administration	61000 · Contract Admin Services		41,618.86	-41,618.86
General Journal	07/31/2025	96	*		US Bank Fees for July 2025	61000 · Contract Admin Services	456.39		-41,162.47
General Journal	07/31/2025	97	*		Net Due to/Due From El Paso County	12102 · Due from El Paso County	942.59		-40,219.88
Check	08/11/2025	050133		El Paso County	25011007-RI	10100 · Operating Account	121,965.07		81,745.19
General Journal	08/31/2025	99	*		Accrue August 2025, Administration	61000 · Contract Admin Services		41,618.86	40,126.33
General Journal	08/31/2025	100	*		US Bank Fees for August 2025	61000 · Contract Admin Services	352.33		40,478.66
General Journal	08/31/2025	101	*		Prepaid Sep 2025 - El Paso County	13002 · Prepaid - El Paso County		40,478.66	0.00
General Journal	09/30/2025	103	*		Accrue September 2025, Administration	61000 · Contract Admin Services		41,618.86	-41,618.86
General Journal	09/30/2025	104	*		US Bank Fees for September 2025	61000 · Contract Admin Services	566.36		-41,052.50
General Journal	09/30/2025	105	*		Apply Prepaid to Liability for SEP25 EPC	13002 · Prepaid - El Paso County	40,478.66		-573.84
General Journal	10/31/2025	110	*		Accrue October 2025, Administration	61000 · Contract Admin Services		41,618.86	-42,192.70
General Journal	10/31/2025	113	*		US Bank Fees for October 2025	61000 · Contract Admin Services	490.94		-41,701.76
Total 22102 · Due to El Paso County							418,779.16	460,480.92	-41,701.76
Total 22100 · Due to Other Governments							418,779.16	460,480.92	-41,701.76
23100 · Deferred Grant Revenue									-227,868.19
Deposit	01/21/2025			State of Colorado	3rd Qtr Payment SFY 25	10100 · Operating Account		3,466,022.98	-3,693,891.17
General Journal	02/28/2025	77	*		January Grant Revenue	40200 · Community Corr Services-Optg	1,095,570.01		-2,598,321.16
General Journal	03/31/2025	79	*		February Grant Revenue	40200 · Community Corr Services-Optg	1,010,239.06		-1,588,082.10
Deposit	04/23/2025			State of Colorado	4th Qtr Payment SFY 25	10100 · Operating Account		3,133,000.00	-4,721,082.10
General Journal	04/30/2025	81	*		March Grant Revenue	40200 · Community Corr Services-Optg	1,415,794.80		-3,305,287.30
General Journal	05/31/2025	85	*		April Grant Revenue	40200 · Community Corr Services-Optg	1,132,944.98		-2,172,342.32
General Journal	06/30/2025	89	*		May Grant Revenue	-SPLIT-	1,173,953.70		-998,388.62
General Journal	06/30/2025	89	*		June Grant Revenue	23100 · Deferred Grant Revenue	1,145,831.94		147,443.32
General Journal	06/30/2025	92	*		Due from State	12101 · Due from State		147,443.32	0.00
Deposit	07/29/2025			State of Colorado	Deposit	10100 · Operating Account		3.01	-3.01
General Journal	07/29/2025	93	*		FY26 Offender Services	12101 · Due from State		3,209,454.13	-3,209,457.14
General Journal	07/29/2025	93	*		FY26 Correctional Treatment	12101 · Due from State		65,000.00	-3,274,457.14
General Journal	07/29/2025	93	*		FY26 Facility Payment	12101 · Due from State		76,322.36	-3,350,779.50
General Journal	07/29/2025	93	*		FY26 Board Admin	12101 · Due from State		124,856.58	-3,475,636.08
General Journal	07/29/2025	93	*		FY26 Offender Services	12101 · Due from State		64,230.88	-3,539,866.96
General Journal	07/31/2025	94	*		Recognize July 2025 portion of FY26 Q1	-SPLIT-	1,167,234.26		-2,372,632.70
General Journal	08/31/2025	98	*		Recognize August 2025 portion of FY26 Q1	-SPLIT-	1,167,234.26		-1,205,398.44
General Journal	09/30/2025	102	*		Recognize September 2025 portion of FY26 Q1	-SPLIT-	1,167,234.25		-38,164.19
General Journal	09/30/2025	106	*		ADDITIONAL JUL25 PORTION OF FY26 Q1	62000 · Community Corrections Providers	23,677.18		-14,487.01
General Journal	09/30/2025	107	*		ADDITIONAL AUG25 PORTION OF FY26 Q1	62000 · Community Corrections Providers	75,623.43		61,136.42
General Journal	09/30/2025	108	*		ADDITIONAL SEP25 PORTION OF FY26 Q1	62000 · Community Corrections Providers	5,729.03		66,865.45
General Journal	09/30/2025	109	*		Due from State	12101 · Due from State		66,865.45	0.00
General Journal	10/01/2025	109R	*		Reverse of GJE 109 -- Due from State	12101 · Due from State	66,865.45		66,865.45
General Journal	10/31/2025	111	*		FY26 Q2 Offender Services	12101 · Due from State		3,209,454.13	-3,142,588.68
General Journal	10/31/2025	111	*		FY26 Q2 Offender Services	12101 · Due from State		64,230.88	-3,206,819.56
General Journal	10/31/2025	111	*		FY26 Q2 Correctional Treatment	12101 · Due from State		65,000.00	-3,271,819.56
General Journal	10/31/2025	111	*		FY26 Q2 Board Admin	12101 · Due from State		124,856.58	-3,396,676.14
General Journal	10/31/2025	112	*		Recognize October 2025 portion of FY26 Q2	-SPLIT-	1,215,791.15		-2,180,884.99
Total 23100 · Deferred Grant Revenue							11,863,723.50	13,816,740.30	-2,180,884.99
40100 · Community Corr Admin-Operating									0.00
Deposit	01/21/2025			State of Colorado	3rd Qtr Payment SFY 25	10100 · Operating Account		126,567.16	-126,567.16
Deposit	04/23/2025			State of Colorado	4th Qtr Payment SFY 25	10100 · Operating Account		126,567.15	-253,134.31
General Journal	07/31/2025	94	*		Recognize July 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		41,618.86	-294,753.17
General Journal	08/31/2025	98	*		Recognize August 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		41,618.86	-336,372.03
General Journal	09/30/2025	102	*		Recognize September 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		41,618.86	-377,990.89
General Journal	10/31/2025	112	*		Recognize October 2025 portion of FY26 Q2	23100 · Deferred Grant Revenue		41,618.86	-419,609.75
Total 40100 · Community Corr Admin-Operating							0.00	419,609.75	-419,609.75
40200 · Community Corr Services-Optg									0.00
General Journal	02/28/2025	77	*		January Grant Revenue	23100 · Deferred Grant Revenue		1,095,570.01	-1,095,570.01
General Journal	03/31/2025	79	*		February Grant Revenue	23100 · Deferred Grant Revenue		1,010,239.06	-2,105,809.07

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Accrual Basis

Fourth Judicial District Community Corrections Authority
General Ledger
As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
General Journal	04/30/2025	81	*		March Grant Revenue	23100 · Deferred Grant Revenue		1,415,794.80	-3,521,603.87
General Journal	05/31/2025	85	*		April Grant Revenue	23100 · Deferred Grant Revenue		1,132,944.98	-4,654,548.85
General Journal	06/30/2025	89	*		May Grant Revenue	23100 · Deferred Grant Revenue		1,173,953.70	-5,828,502.55
General Journal	06/30/2025	89	*		June Grant Revenue	23100 · Deferred Grant Revenue		1,145,831.94	-6,974,334.49
General Journal	07/31/2025	94	*		Recognize July 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		1,069,818.04	-8,044,152.53
General Journal	07/31/2025	94	*		Recognize July 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		21,666.67	-8,065,819.20
General Journal	07/31/2025	94	*		Recognize July 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		12,720.39	-8,078,539.59
General Journal	07/31/2025	94	*		Recognize July 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		21,410.30	-8,099,949.89
General Journal	08/31/2025	98	*		Recognize August 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		1,069,818.04	-9,169,767.93
General Journal	08/31/2025	98	*		Recognize August 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		21,666.67	-9,191,434.60
General Journal	08/31/2025	98	*		Recognize August 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		12,720.39	-9,204,154.99
General Journal	08/31/2025	98	*		Recognize August 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		21,410.30	-9,225,565.29
General Journal	09/30/2025	102	*		Recognize September 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		1,069,818.05	-10,295,383.34
General Journal	09/30/2025	102	*		Recognize September 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		21,666.66	-10,317,050.00
General Journal	09/30/2025	102	*		Recognize September 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		12,720.40	-10,329,770.40
General Journal	09/30/2025	102	*		Recognize September 2025 portion of FY26 Q1	23100 · Deferred Grant Revenue		21,410.28	-10,351,180.68
General Journal	09/30/2025	106	*		ADDITIONAL JUL25 PORTION OF FY26 Q1	62000 · Community Corrections Providers		23,677.18	-10,374,857.86
General Journal	09/30/2025	107	*		ADDITIONAL AUG25 PORTION OF FY26 Q1	62000 · Community Corrections Providers		75,623.43	-10,450,481.29
General Journal	09/30/2025	108	*		ADDITIONAL SEP25 PORTION OF FY26 Q1	62000 · Community Corrections Providers		5,729.03	-10,456,210.32
General Journal	10/31/2025	112	*		Recognize October 2025 portion of FY26 Q2	23100 · Deferred Grant Revenue		1,174,172.29	-11,630,382.61
Total 40200 · Community Corr Services-Optg							0.00	11,630,382.61	-11,630,382.61
61000 · Contract Admin Services									0.00
General Journal	01/31/2025	74	*		SFY25 Board Admin	22102 · Due to El Paso County	126,567.16		126,567.16
General Journal	01/31/2025	75	*		US Bank Fees	12102 · Due from El Paso County		400.80	126,166.36
General Journal	02/28/2025	78	*		US Bank Fees	22102 · Due to El Paso County		504.63	125,661.73
General Journal	03/31/2025	80	*		US Bank Fees	22102 · Due to El Paso County		611.96	125,049.77
General Journal	04/30/2025	82	*		SFY25 Board Admin	22102 · Due to El Paso County	126,567.15		251,616.92
General Journal	04/30/2025	83	*		US Bank Fees	22102 · Due to El Paso County		465.90	251,151.02
General Journal	05/14/2025	84	*		US Bank Fees	22102 · Due to El Paso County	0.00		251,151.02
General Journal	05/14/2025	87	*		US Bank Fees	22102 · Due to El Paso County		489.07	250,661.95
General Journal	06/30/2025	90	*		US Bank Fees	12102 · Due from El Paso County		550.08	250,111.87
General Journal	07/31/2025	95	*		Accrue July 2025, Administration	-SPLIT-	41,618.86		291,730.73
General Journal	07/31/2025	96	*		US Bank Fees for July 2025	22102 · Due to El Paso County		456.39	291,274.34
General Journal	08/31/2025	99	*		Accrue August 2025, Administration	-SPLIT-	41,618.86		332,893.20
General Journal	08/31/2025	100	*		US Bank Fees for August 2025	22102 · Due to El Paso County		352.33	332,540.87
General Journal	09/30/2025	103	*		Accrue September 2025, Administration	-SPLIT-	41,618.86		374,159.73
General Journal	09/30/2025	104	*		US Bank Fees for September 2025	22102 · Due to El Paso County		566.36	373,593.37
General Journal	10/31/2025	110	*		Accrue October 2025, Administration	-SPLIT-	41,618.86		415,212.23
General Journal	10/31/2025	113	*		US Bank Fees for October 2025	22102 · Due to El Paso County		490.94	414,721.29
Total 61000 · Contract Admin Services							419,609.75	4,888.46	414,721.29
62000 · Community Corrections Providers									0.00
General Journal	01/01/2025	71R	*		Reverse of GJE 71 -- Accrue CCI Dec 24 IH - Embrave	-SPLIT-		564,711.67	-564,711.67
General Journal	01/01/2025	71R	*		Reverse of GJE 71 -- Accrue CAE Dec 24 IH - Geo Reentry	62000 · Community Corrections Providers		532,497.50	-1,097,209.17
General Journal	01/01/2025	71R	*		Reverse of GJE 71 -- Accrue ACRC Dec 24 IH - Geo Reentry	62000 · Community Corrections Providers		1,876.34	-1,099,085.51
Check	01/15/2025	050108		Embrave/CCI	CCI December 24 IH	10100 · Operating Account	564,711.67		-534,373.84
Check	01/15/2025	050109		GEO Reentry Inc	CAE December 24 IH	10100 · Operating Account	532,497.50		-1,876.34
Check	01/15/2025	050110		GEO Reentry Inc	ACRC December 24 IH	10100 · Operating Account	1,876.34		0.00
Check	02/20/2025	050111		GEO Reentry Inc	CAE January 25 IH	10100 · Operating Account	525,942.96		525,942.96
Check	02/20/2025	050112		Embrave/CCI	CCI January 25 IH	10100 · Operating Account	567,444.96		1,093,387.92
Check	02/20/2025	050113		GEO Reentry Inc	ACRC January 25 IH	10100 · Operating Account	2,182.09		1,095,570.01
Check	03/13/2025	050114		GEO Reentry Inc	ACRC February 25 IH	10100 · Operating Account	1,970.92		1,097,540.93
Check	03/13/2025	050115		GEO Reentry Inc	CAE February 25 IH	10100 · Operating Account	467,682.04		1,565,222.97
Check	03/13/2025	050116		Embrave/CCI	CCI February 25 IH	10100 · Operating Account	540,586.10		2,105,809.07
Check	04/24/2025	050118		GEO Reentry Inc	ACRC March 25 IH	10100 · Operating Account		2,182.09	2,107,991.16
Check	04/24/2025	050120		GEO Reentry Inc	CAE March 25 IH	10100 · Operating Account	624,277.62		2,732,268.78
Check	04/24/2025	050121		Embrave/CCI	CCI March 25 IH	10100 · Operating Account	789,335.09		3,521,603.87
Check	05/15/2025	050123		GEO Reentry Inc	CAE April 25 IH	10100 · Operating Account	526,022.92		4,047,626.79
Check	05/15/2025	050124		Embrave/CCI	CCI April 25 IH	10100 · Operating Account	605,726.36		4,653,353.15
Check	05/15/2025	050125		GEO Reentry Inc	ACRC April 25 IH	10100 · Operating Account	1,195.70		4,654,548.85
Check	06/18/2025	050126		GEO Reentry Inc	ACRC May 25 IH	10100 · Operating Account	407.34		4,654,956.19
Check	06/18/2025	050127		GEO Reentry Inc	CAE May 25 1H	10100 · Operating Account	562,174.71		5,217,130.90
Check	06/18/2025	050128		Embrave/CCI	CCI May 25 IH	10100 · Operating Account	611,371.65		5,828,502.55
General Journal	06/30/2025	91	*		Accrue CCI June 25 IH - Embrave	-SPLIT-	605,704.01		6,434,206.56

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Accrual Basis

Fourth Judicial District Community Corrections Authority
General Ledger
As of October 31, 2025

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/30/2025	91	*		Accrue CAE June 25 IH - GEO Reentry	62000 · Community Corrections Providers	539,733.73		6,973,940.29
General Journal	06/30/2025	91	*		Accrue ACRC June 25 IH - GEO Reentry	62000 · Community Corrections Providers	394.20		6,974,334.49
General Journal	07/31/2025	95	*		Accrue July 2025, Offender Services	61000 · Contract Admin Services	1,069,818.04		8,044,152.53
General Journal	07/31/2025	95	*		Accrue July 2025, Correctional	61000 · Contract Admin Services	21,666.67		8,065,819.20
General Journal	07/31/2025	95	*		Accrue July 2025, Facility	61000 · Contract Admin Services	12,720.39		8,078,539.59
General Journal	07/31/2025	95	*		Accrue July 2025, Offender Services	61000 · Contract Admin Services	21,410.30		8,099,949.89
General Journal	08/31/2025	99	*		Accrue August 2025, Offender Services	61000 · Contract Admin Services	1,069,818.04		9,169,767.93
General Journal	08/31/2025	99	*		Accrue August 2025, Correctional	61000 · Contract Admin Services	21,666.67		9,191,434.60
General Journal	08/31/2025	99	*		Accrue August 2025, Facility	61000 · Contract Admin Services	12,720.39		9,204,154.99
General Journal	08/31/2025	99	*		Accrue August 2025, Offender Services	61000 · Contract Admin Services	21,410.30		9,225,565.29
General Journal	09/30/2025	103	*		Accrue September 2025, Offender Services	61000 · Contract Admin Services	1,069,818.05		10,295,383.34
General Journal	09/30/2025	103	*		Accrue September 2025, Correctional	61000 · Contract Admin Services	21,666.66		10,317,050.00
General Journal	09/30/2025	103	*		Accrue September 2025, Facility	61000 · Contract Admin Services	12,720.40		10,329,770.40
General Journal	09/30/2025	103	*		Accrue September 2025, Offender Services	61000 · Contract Admin Services	21,410.28		10,351,180.68
General Journal	09/30/2025	106	*		ADDITIONAL JULY 2025 ACCRUAL - OFFENDER SERVICES	-SPLIT-	23,677.18		10,374,857.86
General Journal	09/30/2025	107	*		ADDITIONAL AUGUST 2025 ACCRUAL - OFFENDER SERVICES	-SPLIT-	75,623.43		10,450,481.29
General Journal	09/30/2025	108	*		ADDITIONAL SEPTEMBER 2025 ACCRUAL - OFFENDER SERVICES	-SPLIT-	5,729.03		10,456,210.32
General Journal	10/31/2025	110	*		Accrue October 2025, GEO Reentry/ACRC	61000 · Contract Admin Services	340.07		10,456,550.39
General Journal	10/31/2025	110	*		Accrue October 2025, LCTC	61000 · Contract Admin Services	209.25		10,456,759.64
General Journal	10/31/2025	110	*		Accrue October 2025, GEO Reentry/CAE	61000 · Contract Admin Services	565,801.41		11,022,561.05
General Journal	10/31/2025	110	*		Accrue October 2025, Embrave/CCI	61000 · Contract Admin Services	607,821.56		11,630,382.61
Total 62000 · Community Corrections Providers							12,729,468.12	1,099,085.51	11,630,382.61
63000 · Operating - Other Expenses									0.00
Check	01/13/2025				Service Charge	10100 · Operating Account	400.80		400.80
Check	01/15/2025				Service Charge	10000 · Cash and Investments	400.80		801.60
General Journal	01/15/2025	73	*		Reverse duplicate service charge	10000 · Cash and Investments		400.80	400.80
Check	02/14/2025				Service Charge	10100 · Operating Account	504.63		905.43
Check	03/14/2025				Service Charge	10100 · Operating Account	611.96		1,517.39
Check	04/14/2025				Service Charge	10100 · Operating Account	465.90		1,983.29
Check	05/14/2025				Service Charge	10000 · Cash and Investments	0.00		1,983.29
Check	05/14/2025				Service Charge	10100 · Operating Account	489.07		2,472.36
Check	06/13/2025				Service Charge	10100 · Operating Account	550.08		3,022.44
Check	07/15/2025				Service Charge	10100 · Operating Account	456.39		3,478.83
Check	08/14/2025				Service Charge	10100 · Operating Account	352.33		3,831.16
Check	09/15/2025				Service Charge	10100 · Operating Account	566.36		4,397.52
Check	10/15/2025				Service Charge	10100 · Operating Account	490.94		4,888.46
Total 63000 · Operating - Other Expenses							5,289.26	400.80	4,888.46
TOTAL							52,426,609.39	52,426,609.39	0.00

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Accrual Basis

Fourth Judicial District Community Corrections Authority
Adjusting Journal Entries
October 2025

Date	Num	Name	Memo	Account	Debit	Credit
10/31/2025	110		Accrue October 2025, Administration Accrue October 2025, Administration Accrue October 2025, GEO Reentry/ACRC Accrue October 2025, GEO Reentry/ACRC Accrue October 2025, LCTC Accrue October 2025, LCTC Accrue October 2025, GEO Reentry/CAE Accrue October 2025, GEO Reentry/CAE Accrue October 2025, Embrave/CCI Accrue October 2025, Embrave/CCI	61000 · Contract Admin Services 22102 · Due to El Paso County 62000 · Community Corrections Providers 20200 · Accrued Liabilities 62000 · Community Corrections Providers 20200 · Accrued Liabilities 62000 · Community Corrections Providers 20200 · Accrued Liabilities 62000 · Community Corrections Providers 20200 · Accrued Liabilities	41,618.86 340.07 209.25 565,801.41 607,821.56	 340.07 209.25 565,801.41 607,821.56
					1,215,791.15	1,215,791.15
10/31/2025	111		Due from State FY26 Q2 Offender Services FY26 Q2 Offender Services FY26 Q2 Correctional Treatment FY26 Q2 Board Admin	12101 · Due from State 23100 · Deferred Grant Revenue 23100 · Deferred Grant Revenue 23100 · Deferred Grant Revenue 23100 · Deferred Grant Revenue	3,463,541.59 	 3,209,454.13 64,230.88 65,000.00 124,856.58
					3,463,541.59	3,463,541.59
10/31/2025	112		Recognize October 2025 portion of FY26 Q2 Recognize October 2025 portion of FY26 Q2 Recognize October 2025 portion of FY26 Q2	23100 · Deferred Grant Revenue 40100 · Community Corr Admin-Operating 40200 · Community Corr Services-Optg	1,215,791.15 	 41,618.86 1,174,172.29
					1,215,791.15	1,215,791.15
10/31/2025	113		US Bank Fees for October 2025 US Bank Fees for October 2025	22102 · Due to El Paso County 61000 · Contract Admin Services	490.94 	 490.94
					490.94	490.94
10/01/2025	109R		Reverse of GJE 109 -- Due from State Reverse of GJE 109 -- Due from State	12101 · Due from State 23100 · Deferred Grant Revenue	66,865.45 	 66,865.45
					66,865.45	66,865.45
TOTAL					5,962,480.28	5,962,480.28

REVIEWED

By Kieu Bugg at 1:52 pm, Nov 25, 2025

10:12 AM

11/25/25

Fourth Judicial District Community Corrections Authority Reconciliation Detail

10000 · Cash and Investments, Period Ending 10/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,648,580.63
Cleared Transactions						
Checks and Payments - 6 items						
Check	07/17/2023			X	-360.97	-360.97
Check	01/15/2025			X	-400.80	-761.77
Check	09/24/2025	050137	GEO Reentry Inc	X	-381.27	-1,143.04
Check	09/25/2025	050140	GEO Reentry Inc	X	-583,058.80	-584,201.84
Check	10/15/2025			X	-490.94	-584,692.78
Check	10/16/2025	050143	Embrave/CCI	X	-584,678.75	-1,169,371.53
Total Checks and Payments					-1,169,371.53	-1,169,371.53
Deposits and Credits - 3 items						
General Journal	07/17/2023	11		X	360.97	360.97
General Journal	01/15/2025	73		X	400.80	761.77
Deposit	10/22/2025			X	3,463,541.59	3,464,303.36
Total Deposits and Credits					3,464,303.36	3,464,303.36
Total Cleared Transactions					2,294,931.83	2,294,931.83
Cleared Balance					2,294,931.83	3,943,512.46
Uncleared Transactions						
Checks and Payments - 4 items						
Check	09/25/2025	050138	Longmont Commun...		-87.75	-87.75
Check	10/16/2025	050141	GEO Reentry Inc		-329.10	-416.85
Check	10/16/2025	050142	Longmont Commun...		-202.50	-619.35
Check	10/26/2025	050144	GEO Reentry Inc		-546,134.07	-546,753.42
Total Checks and Payments					-546,753.42	-546,753.42
Deposits and Credits - 1 item						
Check	05/14/2025				0.00	0.00
Total Deposits and Credits					0.00	0.00
Total Uncleared Transactions					-546,753.42	-546,753.42
Register Balance as of 10/31/2025					1,748,178.41	3,396,759.04
Ending Balance					1,748,178.41	3,396,759.04

4th Judicial District Community Corrections Authority

Agenda Item Summary

Agenda Item Title: Resolution 25-06 to Increase the SFY26 Community Corrections Allocation from the State of Colorado, Department of Public Safety.

Agenda Date: December 17, 2025

Agenda Item Number: 5

Presenter: MaCain Hildebrand, Justice Services Manager

Information: **Action / Vote:** X

SUMMARY(including information on budgeted matters)

Resolution requesting approval to increase the State Fiscal Year 2026 (SFY26) community corrections allocation from the State of Colorado, Department of Public Safety (CDPS), to support the provision of community corrections services in the 4th Judicial District.

BACKGROUND (including information on budgeted matters)

On June 27, 2025, through Resolution 25-01, the 4th Judicial District Community Corrections Authority (Authority) accepted CDPS SFY26 Option Allocation Letter #2 in the amount of \$14,006,809.05 for community corrections services.

The SFY26 allocation included funding for 484 residential beds. CDPS, recognizing that community corrections programs in the 4th Judicial District operate at or above allocation capacity, issued and executed Option Allocation Letter #2-1 on November 13, 2025. This letter authorized an additional \$462,462.30 to fund 18 additional residential beds for SFY26.

The Authority is now being asked to accept additional funding and increase the total SFY26 allocation from \$14,006,809.05 to \$14,469,271.35.

PROPOSED MOTION:

Move to accept CDPS Option Allocation Letter #2-1 providing an additional \$462,462.30 for SFY26 and approve an increase in SFY26 allocation from \$14,006,809.05 to \$14,469,271.35.

RESOLUTION NO. 25-06

**4th JUDICIAL DISTRICT COMMUNITY CORRECTIONS AUTHORITY
COUNTY OF EL PASO, STATE OF COLORADO**

**RESOLUTION TO INCREASE THE SFY26 COMMUNITY CORRECTIONS ALLOCATION
FROM THE STATE OF COLORADO, DEPARTMENT OF PUBLIC SAFETY**

WHEREAS, the 4th Judicial District Community Corrections Authority (Authority) is authorized to receive funding from the State of Colorado, Department of Public Safety (CDPS), to support local community corrections programs; and

WHEREAS, on June 27, 2025, through Resolution 25-01, the Authority accepted CDPS Option Allocation Letter #2 for \$14,006,809.05 for State Fiscal Year 2026 (SFY26), including funding for 484 residential beds; and

WHEREAS, CDPS recognized that community corrections programs in the 4th Judicial District have capacity to operate at or above the SFY26 allocation level; and

WHEREAS, on November 13, 2025, CDPS issued and executed Option Allocation Letter #2-1 authorizing an increase of \$462,462.30 to fund 18 additional residential beds within the 4th Judicial District for SFY26.

NOW, THEREFORE, BE IT RESOLVED that the 4th Judicial District Community Corrections Authority hereby:

1. Accepts CDPS Option Allocation Letter #2-1 providing an additional \$462,462.30 for SFY26; and
2. Approves an increase in the SFY26 allocation from \$14,006,809.05 to \$14,469,271.35.

DONE THIS 17th day of December 2025 at Colorado Springs, Colorado.

4th JUDICIAL DISTRICT COMMUNITY CORRECTIONS AUTHORITY

By _____
Ryan Graham, Chair

OPTION LETTER

State Agency CDPS/DCJ/Community Corrections	Option Letter Number Reallocation #2-1
Contractor 4 th Judicial District	Original Contract Number #190450
Current Contract Maximum Amount Initial Term State Fiscal Year 2025 \$13,888,145.39	Option Contract Number 2026*649
Extension Terms State Fiscal Year 2026 \$14,469,271.35 State Fiscal Year 2027 \$0.00 State Fiscal Year 2028 \$0.00 State Fiscal Year 2029 \$0.00	Contract Performance Beginning Date November 5, 2025
Total for All State Fiscal Years \$28,357,416.74	Current Contract Expiration Date June 30, 2026

1. OPTIONS:

- A. Option to extend for an Extension Term
- B. Option to change the quantity of Goods under the Contract


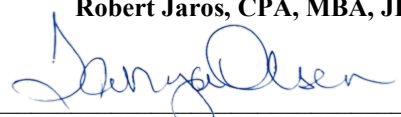
2. REQUIRED PROVISIONS:

For use with Option 1(A): In accordance with Section(s) 1 of the Original Contract referenced above, the State hereby exercises its option for an additional term, beginning November 5, 2025 and ending on the current contract expiration date shown above, at the rates stated in the Original Contract, as amended.

For use with Options 1(B and C): In accordance with Section(s) 5 of the Original Contract referenced above, the State hereby exercises its option to Increase the quantity of the Services by **\$462,462.30** at the rates stated in the Original Contract, as amended.

3. OPTION EFFECTIVE DATE:

The effective date of this Option Letter is upon approval of the State Controller or November 5, 2025 whichever is later.

<p>STATE OF COLORADO Jared S. Polis, Governor Department of Public Safety Stan Hilkey Executive Director</p>  <p><small>Digitally signed by Matthew M. Lunn DN: cn=Matthew M. Lunn, o=Colorado Division of Criminal Justice, email=matthew.lunn@state.co.us, c=US Date: 2025.11.07 14:26:55 -0700</small></p> <p>By: Matthew M. Lunn, Director</p> <p>Date: _____</p>	<p>In accordance with §24-30-202 C.R.S., this Option is not valid until signed and dated below by the State Controller or an authorized delegate.</p> <p>STATE CONTROLLER Robert Jaros, CPA, MBA, JD</p>  <p>By: Tanya Olsen, Controller</p> <p>Effective Date: <u>11/13/2025</u></p>
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Breakdown of Services

Residential Services 505 Beds	\$ 12,897,559.70
COP IRT 10 Beds	\$ 256,923.50
Non Residential Slots 111 Slots	\$ 402,719.10
Correctional Treatment Funds	\$ 260,000.00
Facility Payments 2 @76,321.36	\$ 152,642.72
Board Administrative Funds	\$ 499,426.33
Total	\$ 14,469,271.35

OPTION LETTER

State Agency CDPS/DCJ/Community Corrections	Option Letter Number Allocation #2
Contractor 4 th Judicial District	Original Contract Number #190450
Current Contract Maximum Amount Initial Term State Fiscal Year 2025 \$13,888,145.39	Option Contract Number 2026*649
Extension Terms State Fiscal Year 2026 \$14,006,809.05 State Fiscal Year 2027 \$0.00 State Fiscal Year 2028 \$0.00 State Fiscal Year 2029 \$0.00	Contract Performance Beginning Date July 1, 2025
Total for All State Fiscal Years \$27,894,954.44	Current Contract Expiration Date June 30, 2026

1. OPTIONS:

- A. Option to extend for an Extension Term
- B. Option to change the quantity of Goods under the Contract

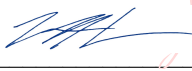
2. REQUIRED PROVISIONS:

For use with Option 1(A): In accordance with Section(s) 1 of the Original Contract referenced above, the State hereby exercises its option for an additional term, beginning July 1, 2025 and ending on the current contract expiration date shown above, at the rates stated in the Original Contract, as amended.

For use with Options 1(B and C): In accordance with Section(s) 5 of the Original Contract referenced above, the State hereby exercises its option to Increase the quantity of the Services at the rates stated in the Original Contract, as amended.

3. OPTION EFFECTIVE DATE:

The effective date of this Option Letter is upon approval of the State Controller or July 1, 2025 whichever is later.

<p>STATE OF COLORADO Jared S. Polis, Governor Department of Public Safety Stan Hilkey Executive Director</p>  <p><small>Digitally signed by Matthew M. Lunn DN: cn=Matthew M. Lunn, o=Division of Criminal Justice, email=matthew.lunn@state.co.us, c=US Date: 2025.06.18 13:24:59 -06'00'</small></p> <p>By: Matthew M. Lunn, Director</p> <p>Date: _____</p>	<p>In accordance with §24-30-202 C.R.S., this Option is not valid until signed and dated below by the State Controller or an authorized delegate.</p> <p>STATE CONTROLLER Robert Jaros, CPA, MBA, JD</p> <p>By: Tanya Olsen, Controller</p> <p>Effective Date: _____</p>
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Breakdown of Services

Residential Services 484 Beds	\$ 12,435,097.40
COP IRT 10 Beds	\$ 256,923.50
Non Residential Slots 111 Slots	\$ 402,719.10
Correctional Treatment Funds	\$ 260,000.00
Facility Payments 2 @76,321.36	\$ 152,642.72
Board Administrative Funds	\$ 499,426.33
Total	\$ 14,006,809.05

AGENDA ITEM SUMMARY

Agenda Item Title: Resolution 25-07 2026 Budget Adoption

Agenda Date: December 17, 2025

Agenda Item Number: 6

Presenter: Shanna Smith, El Paso County Budget Manager
Christine Burns, Division of Justice Services Director

Information:

Action / Vote: X

SUMMARY (including information on budgeted matters)

Resolution to adopt and appropriate the 2026 Budget

BACKGROUND (including information on budgeted matters)

The 4th Judicial District Community Corrections Authority (Authority) has the power and duty to adopt a budget for the Authority for fiscal year 2026 beginning on January 1, 2026 and ending on December 31, 2026.

The 2026 Original Adopted Budget is proposed to balance revenue and expenditures at \$14,469,271.35. Revenue is received from the State of Colorado, Department of Public Safety, Office of Community Corrections. Expenditures are set forth for administrative services, community corrections services, and other operating expenses.

PROPOSED MOTION

Move to adopt the 2026 Original Budget

ATTACHMENTS

Resolution 25-07 to adopt and appropriate the 2026 original budget
2026 Original Adopted Budget Summary (Attachment A)
SFY26 Budget Narrative (Attachment B)
CDPS Option Allocation Letter #2-1

RESOLUTION NO. 25-07

**4th JUDICIAL DISTRICT COMMUNITY CORRECTIONS AUTHORITY
COUNTY OF EL PASO, STATE OF COLORADO**

RESOLUTION TO ADOPT AND APPROPRIATE THE 2026 BUDGET

WHEREAS, pursuant to the Colorado Local Government Budget Law, Part 1 of Article 1 of Title 29 C.R.S. the Fourth Judicial District Community Corrections Authority (Authority) must adopt the annual budget for 2026; and

WHEREAS, the Authority has the power and duty to adopt a budget for the Fourth Judicial District Community Corrections Authority for fiscal year 2026 beginning on January 1, 2026 and ending on December 31, 2026; and

WHEREAS, up to and including this date, said proposed budget has been open for inspection by the public and interested citizens have been given the opportunity to file or register any objection to said proposed budget pursuant to C.R.S. 29-1-107; and

WHEREAS, the 2026 Original Adopted Budget must recognize revenues and have available fund balance sufficient to cover the appropriated expenditures set forth; and

WHEREAS, Attachment A outlines the revenue and expenditure and fund balance details of the 2026 budget; and

WHEREAS, the fiscal year 2026 Authority budget may be amended from time to time by appropriate action of the Authority.

NOW, THEREFORE, BE IT RESOLVED by the 4th Judicial District Community Corrections Authority that the 2026 budget as submitted in Attachment A is hereby approved and adopted as the 2026 budget of the Fourth Judicial District Community Corrections Authority; and

BE IT FURTHER RESOLVED that the budget hereby approved and adopted shall be signed by the Authority Chair and made part of the public records of the Authority and a copy of this Resolution and Budget shall be filed with the Colorado Department of Local Affairs, Division of Local Government in accordance with applicable law.

DONE THIS 17th day of December 2025, at Colorado Springs, Colorado.

4th JUDICIAL DISTRICT COMMUNITY CORRECTIONS AUTHORITY

By: _____

Ryan Graham, Chair

Attachment A

Fourth Judicial District Community Corrections Authority 2026 Original Adopted Budget Summary

	<u>2025</u>	<u>2025</u>	<u>2026</u>
	Revised Budget	Actuals as10/31/2025	Proposed Original Adopted Budget
<u>Revenue</u>			
Community Corr Admin-Operating	\$ 506,269	\$ 419,610	\$ 499,426
Community Corr Services-Operating	\$ 13,529,323	\$ 11,630,383	\$ 13,969,845
Total Revenues	\$ 14,035,592	\$ 12,049,992	\$ 14,469,271
<u>Expenditures</u>			
Contract Administration Services	\$ 499,929	\$ 414,721	\$ 493,086
Operating - Community Corrections Services	\$ 13,529,323	\$ 11,630,383	\$ 13,969,845
Operating - Other expenses	\$ 6,340	\$ 4,888	\$ 6,340
Capital	\$ -		\$ -
Total Expenditures	\$ 14,035,592	\$ 12,049,992	\$ 14,469,271
Net Change in Fund Balance	\$ -		\$ 0
Fund Balance - Beginning of Year	0		0
Fund Balance - End of Year	\$ -		\$ 0

4th Judicial District Community Corrections Authority

SFY26 Budget Narrative Attachment B

Background Information:

Division of Criminal Justice, Office of Community Corrections (DCJ) – SFY26 Community Corrections Fund Allocation, approved by the 4th Judicial District Community Corrections Authority at its open public meeting on June 27, 2025, via Resolution 25-02 and December 17, 2026 via Resolution 25-06.

1. Board Administration Funds – \$499,426.33, to El Paso County, excluding bank fees or direct costs borne by the Community Corrections Authority.
2. Correctional Treatment Funds – \$260,000.00, to be allocated equally among contracted vendors. Current vendors include Embrace and Community Alternatives of El Paso County.
3. Facility Payment Funds – \$152,642.72, to be allocated equally among contracted vendors.
4. Non-Residential Slots Funds – \$402,719.10, to be allocated equally among contracted vendors.
5. Out-of-District Residential Placements – \$102,769.40, to be reserved upfront from the Residential (Inmate Housing) line for four (4) beds.
6. Residential (Inmate Housing) Beds – \$12,332,328.00, to be allocated equally among contracted vendors.
7. Residential (Inmate Housing) Beds - \$462,462.30, to be allocated as needed.
8. Specialty Beds (COP IRT) – 10 beds totaling \$256,923.50, to be allocated equally among contracted vendors. Any additional specialty bed funds allocated by DCJ will be distributed fairly to programs holding a DCJ specialty contract (e.g., IRT and RDDT) that have operational programming in place.

Total Revenue and Expenditures: \$14,469,271.35

DCJ will continue to evaluate the use of performance measurements and capacity use for future option allocations. Any state-required performance measures tied to the SFY26 allocation will be distributed as directed by DCJ. Additional specialty beds and funding may become available, at which time allocations will be revisited.

OPTION LETTER

State Agency CDPS/DCJ/Community Corrections	Option Letter Number Reallocation #2-1
Contractor 4 th Judicial District	Original Contract Number #190450
Current Contract Maximum Amount Initial Term State Fiscal Year 2025 \$13,888,145.39	Option Contract Number 2026*649
Extension Terms State Fiscal Year 2026 \$14,469,271.35 State Fiscal Year 2027 \$0.00 State Fiscal Year 2028 \$0.00 State Fiscal Year 2029 \$0.00	Contract Performance Beginning Date November 5, 2025
Total for All State Fiscal Years \$28,357,416.74	Current Contract Expiration Date June 30, 2026

1. OPTIONS:

- A. Option to extend for an Extension Term
- B. Option to change the quantity of Goods under the Contract


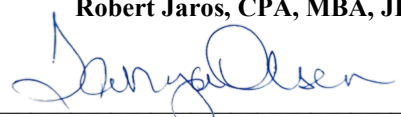
2. REQUIRED PROVISIONS:

For use with Option 1(A): In accordance with Section(s) 1 of the Original Contract referenced above, the State hereby exercises its option for an additional term, beginning November 5, 2025 and ending on the current contract expiration date shown above, at the rates stated in the Original Contract, as amended.

For use with Options 1(B and C): In accordance with Section(s) 5 of the Original Contract referenced above, the State hereby exercises its option to Increase the quantity of the Services by **\$462,462.30** at the rates stated in the Original Contract, as amended.

3. OPTION EFFECTIVE DATE:

The effective date of this Option Letter is upon approval of the State Controller or November 5, 2025 whichever is later.

<p>STATE OF COLORADO Jared S. Polis, Governor Department of Public Safety Stan Hilkey Executive Director</p>  <p><small>Digitally signed by Matthew M. Lunn DN: cn=Matthew M. Lunn, o=Colorado Division of Criminal Justice, email=matthew.lunn@state.co.us, c=US Date: 2025.11.07 14:26:55 -0700</small></p> <p>By: Matthew M. Lunn, Director</p> <p>Date: _____</p>	<p>In accordance with §24-30-202 C.R.S., this Option is not valid until signed and dated below by the State Controller or an authorized delegate.</p> <p>STATE CONTROLLER Robert Jaros, CPA, MBA, JD</p>  <p>By: Tanya Olsen, Controller</p> <p>Effective Date: <u>11/13/2025</u></p>
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Breakdown of Services

Residential Services 505 Beds	\$ 12,897,559.70
COP IRT 10 Beds	\$ 256,923.50
Non Residential Slots 111 Slots	\$ 402,719.10
Correctional Treatment Funds	\$ 260,000.00
Facility Payments 2 @76,321.36	\$ 152,642.72
Board Administrative Funds	\$ 499,426.33
Total	\$ 14,469,271.35



EL PASO COUNTY
Division of Justice Services

STATE FISCAL YEAR 2026 DIVISION OF CRIMINAL JUSTICE- OFFICE OF COMMUNITY CORRECTIONS				
OPTION LETTER ALLOCATION #2-1 PROPOSED USE OF FUNDS				
TOTAL ALLOCATION	# OF BEDS/SLOTS			TOTAL # OF BEDS ALLOCATED TO 4th JD
\$ 14,469,271.35	EMBRAVE	CAE	OUT OF DISTRICT	
Residential	240	240	4	484
Residential (as needed)				18
Condition of Probation IRT	5	5	0	10
Non-Residential	55.5	55.5	0	111
ALLOCATION BREAKDOWN	BASE BED RATE	\$ TO BE ALLOCATED		TOTAL ALLOCATION BY CATEGORY
		EMBRAVE	CAE	
Residential	\$ 70.39	\$ 6,166,164.00	\$ 6,166,164.00	\$ 12,332,328.00
Residential (to be allocated as needed)	\$ 70.39			\$462,462.30
Condition of Probation IRT	\$ 70.39	\$ 128,461.75	\$ 128,461.75	\$ 256,923.50
Non-Residential	\$ 9.94	\$ 201,359.55	\$ 201,359.55	\$ 402,719.10
Facility Payment	N/A	\$ 76,321.36	\$ 76,321.36	\$ 152,642.72
Correctional Treatment Fund	N/A	\$ 130,000.00	\$ 130,000.00	\$ 260,000.00
Out of District Placements	\$ 70.39	N/A	N/A	\$ 102,769.40
		\$ 6,702,306.66	\$ 6,702,306.66	
Board Administration	\$499,426.33	N/A	N/A	\$ 499,426.33
Total Allocation				\$ 14,469,271.35
			Rounding Diff.	\$ -

4th Judicial District Community Corrections Authority

Agenda Item Summary

Agenda Item Title: Annual Audit Engagement Letter

Agenda Date: December 17, 2025

Agenda Item Number: 7

Presenter: Debbie Perry, Finance Division Manager
Christine Burns, Division of Justice Services

Information: **Action / Vote:** X

SUMMARY

Presentation and approval to accept the 2025 Annual Audit Engagement Letter

BACKGROUND

Pursuant to Colorado Revised Statutes Section 29-1-603, the governing body of each local government in the state is required to conduct an annual audit of its financial statements for each fiscal year. The audit report must include a detailed statement of receipts and expenditures for each fund.

An audit is required for fiscal year 2025. Audits must be conducted in accordance with generally accepted auditing standards by a qualified auditor, as defined in Section 29-1-602.

The purpose of the audit is to obtain reasonable assurance that the financial statements of the Fourth Judicial District Community Corrections Authority are free from material misstatement and to provide an auditor's report that includes opinions on whether the financial statements are fairly presented, in all material respects.

PROPOSED MOTION

Move to approve the annual audit engagement letter received from RubinBrown dated December 3, 2025.

ATTACHMENTS

Annual Audit Engagement Letter

December 3, 2025

Mr. Ryan Graham
Ms. Nikki Simmons
Fourth Judicial District Community Corrections Authority
17 North Spruce Street, Room 122
Colorado Springs, Colorado 80905

Dear Mr. Graham,

We appreciate the opportunity to be of service to Fourth Judicial District Community Corrections Authority ("Client"). This letter ("Letter") sets forth the services that RubinBrown LLP ("RubinBrown") will provide for you. In order to better understand each party's obligations, the terms "we," "us," and "our" refer to RubinBrown and the terms "you," "your" and "management" refer to Fourth Judicial District Community Corrections Authority. Your engagement of RubinBrown will be governed by the terms of this Letter, RFP-25-031 and the attached RubinBrown LLP Engagement Terms.

Scope of Services

We are pleased to confirm our understanding of the services we are to provide Fourth Judicial District Community Corrections Authority for the year ended December 31, 2025. We will audit the financial statements of the governmental activities and the major fund, including the related notes to the financial statements which collectively comprise the basic financial statements of Fourth Judicial District Community Corrections Authority as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Fourth Judicial District Community Corrections Authority'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 Fourth Judicial District Community Corrections Authority'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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule

Audit Objective

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 auditors' report that includes our opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to above 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 auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Our audit will be conducted in accordance with GAAS and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of your financial statements. Our report will be addressed to those responsible for governance of Fourth Judicial District Community Corrections Authority. 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 an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements and determining whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. GAAS requires that we plan and perform the audit to obtain reasonable rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. 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 material misstatements exist and will not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our

attention. We will also inform the appropriate level of management of any violations of laws or government regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories (if applicable), and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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 your ability to continue as a going concern for a reasonable period of time.

Ted Williamson will serve as the partner responsible for the overall supervision of the audit engagement and for authorizing the Firm's signature on the audit report letter.

Audit Procedures - Internal Control

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

Audit Procedures - Compliance

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

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. If you have requested our assistance with the preparation of the financial statements and related notes, you will be required to acknowledge in a written representation letter our assistance with such preparation and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them.

You are also responsible for management decisions and functions, and for designating a qualified management-level individual with suitable skill, knowledge or experience to oversee other services we provide. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Fourth Judicial District Community Corrections Authority and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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 (whether obtained from within or outside of the general and subsidiary ledgers) such as financial records, documentation, and identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

We are not responsible for electronically hosting, storing or maintaining any of your original financial or non-financial information (or sole copies). You are expected to retain all financial and non-financial information including, but not limited to, anything you upload to a portal and are responsible for downloading and retaining anything we upload to a portal or transmit to you in a different manner. Portals are only meant as a method of transferring data and are not intended for the storage of your information.

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 or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts 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, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Those charged with governance and management are solely responsible for (i) the preparation and fair presentation of the Financial Statements including the related footnotes (ii) selecting and applying sound accounting principles, (iii) designing, implementing, and maintaining adequate 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 monitoring ongoing activities, (iv) preventing and detecting fraud, (v) adjusting the Financial Statements to correct material misstatements, and (vi) affirming to RubinBrown in a written representation letter that the effects of any uncorrected misstatements aggregated by RubinBrown during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the Financial Statements taken as a whole. You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. 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. If the supplementary information is issued separately from the audited Financial Statements that contain our report on supplementary information, you agree to make those 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.

As a condition of our engagement, management agrees to sign a written representation letter attesting to the completeness and truthfulness of representations and disclosures made to us during the course of our work, and you acknowledge and understand your responsibility to include required representations regarding supplementary information in the written representation letter.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

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

Timing and Fees

Our fee for the Attest Services will be \$15,500, which is inclusive of out-of-pocket expenses, technology and administrative fees. The fees are based upon anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional fees are necessary, we will discuss them with you and agree to a new fee estimate before additional fees are incurred. We will keep you informed of our progress and work closely with you to structure our work to ensure that it is completed in a cost-effective manner.

Engagement Terms

Attached is an additional statement of terms regarding our engagement titled, RubinBrown LLP Engagement Terms (hereinafter "RubinBrown Engagement Terms"). The RubinBrown Engagement Terms are hereby incorporated by reference and the contents of this Letter should be construed in accordance with the terms set forth therein, unless expressly stated otherwise in this Letter. When construing or interpreting the contents of this Letter or the terms of our engagement, the RubinBrown Engagement Terms and RFP-25-031 will govern. To the extent any apparent or actual contradiction may exist, RFP-25-031 will be deemed controlling and will supersede any such statement contained herein, unless expressly stated otherwise in the provision or portion of this Letter at issue.

Conclusion

We appreciate the opportunity to be of service to you. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this Letter and the RubinBrown Engagement Terms, please sign the enclosed copy and return it to us. By signing the enclosed copy of this Letter, you acknowledge that you have read, understood and agreed to the terms as set forth in this Letter, RFP-25-031, and in the RubinBrown Engagement Terms.

Sincerely,

RubinBrown LLP



Ted Williamson, CPA
Partner
Direct Dial Number: 314-678-3534
Email: ted.williamson@rubinbrown.com

Attachment(s):
Exhibit A - RubinBrown LLP Engagement Terms

By signing below, the signatory further represents and warrants that she/he is authorized to approve the terms of this engagement on behalf of Fourth Judicial District Community Corrections Authority.

Approved By: _____ Date: _____
Mr. Ryan Graham,
Authority Chair

Approved By: _____ Date: _____
Ms. Nikki Simmons,
Chief Financial Officer

EXHIBIT A - RUBINBROWN LLP ENGAGEMENT TERMS

These Engagement Terms (the “Terms”) and the engagement letter (the “Letter”) incorporating the Terms (the Terms and Letter are hereinafter collectively referred to as the “Agreement”), entered into by and between RubinBrown LLP (“RubinBrown”) and Client, set forth the terms and conditions of RubinBrown’s engagement with Client (the “Engagement”). These Terms shall also apply to any additional work that Client requests RubinBrown to perform unless a separate engagement letter is entered into by and between RubinBrown and Client for such additional work.

1. **Agreed Upon Scope of Work/Services.** RubinBrown shall be obligated only for the work product and deliverables specified in the Letter (the “Services”), and only for changes in such scope that are set forth in writing and duly executed by the parties hereto. Unless expressly provided for in the Letter, RubinBrown’s Services do not include giving testimony, appearing or participating in any discovery proceedings, administrative hearings, court, or other legal or regulatory inquiries or proceedings and, in the event RubinBrown later agrees to perform such additional services, RubinBrown will charge and Client shall pay RubinBrown’s customary fee for such services pursuant to RubinBrown’s billing terms as outlined in Paragraph 3 herein.

2. **Use of Foreign Employees and Subsidiaries.** RubinBrown may assign its employees or employees of RubinBrown’s subsidiaries and affiliates, including employees located outside of the United States to work on Client’s engagement, and to provide operational support services to RubinBrown. Client hereby consents to RubinBrown assigning employees and affiliated entities, including those located outside of the United States to this engagement, and to RubinBrown transmitting Client information to such employees and affiliated entities as needed to perform the services for Client and to perform operational services.

3. **Period Covered/Term and Termination.** This engagement letter covers the period beginning on the date the described Services begin (the “Effective Date”) and ending on the date all such Services have been completed unless earlier terminated pursuant to these Terms. Either party may terminate this Agreement, for any reason, without penalty, on thirty (30) days’ written notice to the other party or may terminate immediately for material breach of the other party on written notice to the other party. RubinBrown may also immediately terminate this Agreement or any separate engagement letter in whole or in part or decline to perform certain tasks if information comes to RubinBrown’s attention indicating that performing such tasks could cause RubinBrown to be in violation of any applicable law, regulations or standards, to be in a conflict of interest or to suffer reputational damage.

4. **Billing Terms.** Invoices will be rendered monthly and presented to you for Services performed in the prior month and are due and payable within thirty (30) days of the date of the billing statement. We reserve the right to suspend or terminate further Services until payment is received on all invoices that are not paid in full within thirty (30) days of the date of the billing statement. In the event that we suspend or terminate this Engagement as a result of non-payment, you agree that we will not be responsible for your failure to meet government or other filing deadlines, or for penalties, losses, damages of any nature, or interest that may be assessed against you resulting from your failure to meet said deadlines. A one and a half percent (1½%) per month service charge will be added to balances remaining unpaid sixty (60) days or more after the invoice date. Client agrees that in the event Client fails to make any payment when due hereunder, RubinBrown may immediately terminate this Agreement or any separate engagement letter or statement of work and/or withhold delivery of any complete or incomplete Services. RubinBrown shall be entitled to recover all costs including reasonable attorney’s fees incurred in furtherance of

collecting such past due payments whether or not arbitration is filed.

5. Client's Cooperation, Participation, Representations and Warranties. While RubinBrown may from time to time suggest various options that may be available to Client and further give its professional evaluation of each of these options, Client must make the ultimate decision as to which, if any, of these options to implement. Client shall be solely responsible for applying independent business judgment with respect to RubinBrown's Services (including decisions regarding implementation or other further course(s) of action) and shall be solely and exclusively responsible for such decisions. Client warrants that RubinBrown shall be entitled to rely on all decisions and approvals of Client (and its counsel). Except as specifically provided in the Letter, Client further represents and warrants that RubinBrown shall be entitled to rely on the accuracy and completeness of all information provided by Client and that Client has maintained all books and records provided to RubinBrown in good order. Client agrees that RubinBrown has no duty to verify the accuracy or completeness of information provided by Client.

6. Access to Resources and Information. Unless specified herein as the responsibility of RubinBrown to provide, Client shall obtain for RubinBrown, on a timely basis, any internal and third-party permissions, licenses or approvals that are required for RubinBrown to perform the Services contemplated hereunder (including the use of any necessary software or data). Client shall also provide RubinBrown with such information, signoffs and assistance as may be necessary for RubinBrown to perform the Engagement or as RubinBrown may reasonably request. Delays by Client in providing RubinBrown with requested information or in providing inconsistent, disorganized, or missing information may result in additional fees.

7. Record Retention. Pursuant to RubinBrown's record retention policy, at the conclusion of this Engagement, RubinBrown may retain copies of the records supplied to RubinBrown by Client and RubinBrown will return all such original records to the Client. Copies of the Client's records and any subsequent files created by RubinBrown (collectively "Work Papers") are RubinBrown's property and are not a substitute for the Client's own records. Client shall be responsible for retaining and maintaining records of its operations and records required to backup and support the Client's financial reports and tax returns. RubinBrown will destroy all pertinent Work Papers after a retention period of seven (7) years, after which time these items will no longer be available ("Record Retention Period"). RubinBrown shall not be obligated to destroy any Confidential Information created electronically pursuant to automatic or ordinary course archiving, back-up, security or disaster recovery systems or procedures. Catastrophic events or physical deterioration may result in RubinBrown's records being unavailable. RubinBrown's email retention policy is eighteen (18) months, after which time emails will no longer be available ("Email Retention Period").

8. Confidentiality. RubinBrown shall maintain the confidentiality of Client information, which is of a confidential nature ("Confidential Information"), using the same degree of care it uses in maintaining its own confidential information, but no less than reasonable care. Confidential Information means all Client information or material of Client, whether revealed orally, visually, or in tangible or electronic form, that is competitively sensitive material not generally known to the public that relates to the business of Client, or any of their respective interest holders, unless such information (i) was already rightfully known to RubinBrown at the time of disclosure by disclosing Party; (ii) is in or has entered the public domain through no breach of this Agreement or other wrongful act of RubinBrown; (iii) has been rightfully received by RubinBrown from a third party not under obligation of confidentiality to Client and without breach of this Agreement; or (iv) is independently developed by RubinBrown without reference or reliance on any confidential information of Client. Nothing herein shall preclude RubinBrown from disclosing Confidential Information to RubinBrown's attorneys, advisors, insurers, experts, or agents who agree to

maintain the confidentiality of such information, with or without notice to Client. If any Confidential Information is sought by a validly issued subpoena or otherwise required by law, then the provisions of Paragraph 9 herein shall apply.

In the course of providing professional Services to Client in connection with this engagement, RubinBrown may require the assistance of third party professional service providers with specialized capabilities or expertise. RubinBrown uses commercially reasonable means to confirm that third party professional service providers utilize commercially reasonable means to protect confidential information and Client hereby consents to the use of third-party vendors.

Except as otherwise specifically provided herein or as required by law, including any applicable open records law, Client shall at no time disclose any of RubinBrown's Services, fees, and other confidential material, including but not limited to internally developed financial models, or RubinBrown's role in the Engagement, to any third party (except to a government agency, to the extent such filing is an agreed objective of the Agreement, or as otherwise legally compelled) without RubinBrown's prior written consent through a release letter or equivalent in each case. Client's use of RubinBrown's Services hereunder (except for copies of filed tax returns) shall in any event be restricted to the stated purpose, if any, in the Letter and otherwise to Client's internal business use only. Client and RubinBrown each retains the right in any event to use the ideas, concepts, techniques, industry data and know-how used or developed in the course of the Engagement.

Notwithstanding anything herein to the contrary, (i) no term of the Agreement is intended to be, and shall not be construed to be, a condition of confidentiality as such term is used in Sections 6011, 6111 and 6112 of the Internal Revenue Code of 1986, as amended ("IRC"), the regulations thereunder and/or Section 10.35 of Treasury Department Circular 230 ("Circular 230"), (ii) Client is hereby authorized to disclose to any and all persons, without any limitation of any kind, any aspect of any entity, plan, arrangement or transaction RubinBrown introduces, addresses or recommends, or with respect to which RubinBrown provides advice, consultation or Services pursuant to the Agreement, it being Client's duty to ascertain whether any additional authorization from any other person or entity is necessary or desirable, and (iii) there is no limitation imposed herein on any person or entity on disclosure of the tax treatment, tax structure or tax strategy of any transaction that is the subject of written advice (as defined in Circular 230) provided by RubinBrown pursuant to the Agreement.

RubinBrown is required to comply with certain peer review requirements in order to maintain its professional licensing. In complying with these peer review requirements certain confidential information may be disclosed to the reviewer. These peer reviews are only conducted by other qualified professionals who are subject to maintaining the confidentiality of information disclosed in the course of the review. Client consents to these confidential disclosures by RubinBrown and acknowledges they are not a violation of RubinBrown's obligation to maintain the confidentiality of information.

9. Electronic Communications. Except as instructed otherwise in writing, each party may assume that the other approves of electronic communications through encrypted or unencrypted wired or wireless email, cellular phones, voice over internet, electronic data/document web sites, portals, and/or other technology and voicemail communication of both confidential or sensitive and non-confidential or sensitive documents and other communications concerning the Engagement, as well as other means of communication used or accepted by the other. RubinBrown uses third party cloud-based services to process, transmit, store and access confidential and non-confidential client information regarding the representation of its clients. Accordingly, information regarding

you and RubinBrown's Services may be transmitted to and from a third party cloud-based service providers in connection with this Agreement and Client hereby consents to RubinBrown's use of such third-party service providers.

10. Subpoenas/Legal Orders for Client's Records and Information. At any time during or after our Engagement, should RubinBrown receive a subpoena or other legal order from a Third Party seeking production of Client's records, documents, or Confidential Information, or testimony relating to RubinBrown's Engagement, RubinBrown will, to the extent permitted by law, notify Client as soon as practicable using the last contact information for Client known to RubinBrown. Upon such notification, should Client wish to take action to protect its records and/or its information from production in compliance with the subpoena, Client agrees to notify RubinBrown of Client's intent to take action to protect its records and/or its information from production within 3 business days after such notice or within 48 hours before the response is due, whichever is shorter and it shall be Client's obligation to take such action in compliance with applicable law, at Client's expense, using counsel of Client's choice. Irrespective of Client's decision regarding what action, if any, it intends to take to protect its records and information, RubinBrown shall have the right to engage its own counsel to assist and advise RubinBrown in coordinating with Client and/or Client's counsel in this regard, and/or in responding to the subpoena. If Client does not provide RubinBrown with notice of its intent to take action to protect its records and/or information, Client is deemed to not be asserting and/or to be waiving any accountant-client privilege and Client agrees that RubinBrown has the right to produce any and all records RubinBrown deems appropriate in compliance with the subpoena and law. Client shall reimburse RubinBrown, upon receipt of an appropriate invoice, for all of RubinBrown's internal and external costs and expenses in responding to any subpoena for Client's records, and/or providing testimony pursuant to such subpoena, including RubinBrown's reasonable and customary fees for such services, as well as its internal costs (employee time and expenses), external costs (copy services or other vendors), and reasonable attorneys' fees. For the avoidance of doubt, this provision survives any termination or expiration of this Agreement.

11. Taxpayer Confidentiality Privileges: Use of Counsel. The parties acknowledge that certain documents and other communications involving and/or disclosed to or by RubinBrown may be subject to one or more claims of privilege by or on behalf of Client (e.g., the attorney-client privilege, the accountant-client privilege, the IRC Section 7525 tax advisory privilege, etc.). Although Client is solely responsible for managing the recognition, establishment and maintenance (e.g., possible waiver) of these possible protections (and for involving legal counsel as it deems necessary), RubinBrown shall cooperate with Client's reasonable written instructions regarding such privileges.

12. Management Dishonesty. While RubinBrown will advise Client if RubinBrown discovers errors or irregularities, Client understands and agrees that Client cannot rely on RubinBrown to detect employee or management dishonesty, including, without limitation, fraud or embezzlement, unless specifically set forth in the Letter.

13. External Factors; Standards of Performance. Client acknowledges that the Engagement will involve analysis, judgment and other performance from time to time in a context where the participation of Client or others is necessary, where answers are often uncertain or unverifiable in advance and where facts and available information change with time. Accordingly, evaluation of RubinBrown's performance of its obligations shall be based solely on its substantial conformance with any standards or specifications expressly set forth in the Agreement and all applicable professional standards, any such nonconformance (and applicability) to be clearly and convincingly shown. If there are any changes in the relevant laws, regulations, industry, market conditions or other circumstances, including in the Client's own business practices, RubinBrown has no

responsibility to advise Client of any such changes and Client acknowledges the need for it to re-evaluate RubinBrown's preceding Services.

14. Conflicts of Interest; Non-Exclusivity. Client acknowledges that RubinBrown is currently providing or may in the future provide services of the same or similar nature to other parties and the Client agrees that RubinBrown are not prevented or barred from rendering services of the same nature or a similar nature to any other individual or entity except as prevented by law or professional standards.

15. Affiliates. If the Letter provides that RubinBrown's Services may pertain not only to Client but also to a parent, subsidiaries, affiliates, advisors, contractors, family members, related trusts, partnerships, partners, estates or foundations, such Affiliates shall be bound by the terms of the Agreement. Client shall, as may be requested by RubinBrown from time to time (including subsequent to completion of the Engagement), obtain written confirmation of their agreement to the terms of the Agreement.

16. Limitation of Liability. The liability of RubinBrown (including its partners, employees, agents and affiliated companies) to Client (and any purported third-party beneficiaries, including Affiliates) for any claim or damages (including but not limited to incidental, special, exemplary, punitive, economic, or consequential), whether in contract, strict liability, tort (including but not limited to RubinBrown's negligence or fault, except that this provision does not purport to limit liability for RubinBrown's intentional/willful torts or for any other liabilities for which a limitation of liability is prohibited by Missouri law), or otherwise, arising out of, connected with, or resulting from RubinBrown's Services or the Engagement generally, shall not exceed all fees related to the Engagement giving rise to such claim paid by Client to RubinBrown, even if RubinBrown has been advised of the possibility of such claims or damages.

17. Baker Tilly International. RubinBrown is an independent member of Baker Tilly International. Baker Tilly International Limited is an English Company. Baker Tilly International provides no professional services to clients. Each of the member firm is a separate and independent legal entity and each describes itself as such. RubinBrown is not Baker Tilly International's agent and does not have authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, RubinBrown or any of the other independent member firms of Baker Tilly International has any liability for each other's acts or omissions. In addition, neither Baker Tilly International nor any other member has a right to exercise management control over any other member firm. RubinBrown shall in no event be held liable for any work or conduct (whether negligent, intentional, fraudulent, or otherwise) done by Baker Tilly International or any other member firm or any partner, officer, manager, personnel, affiliates, employees, or agent thereof. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

18. Indemnification. Client agrees to release, indemnify, and hold RubinBrown, its partners, officers, managers, personnel, agents, employees, affiliated companies, successors and assigns harmless upon demand from any liability and costs, including attorneys' fees, resulting from any knowing misrepresentations of management or any intentional or negligent act or omission by Client. Client's obligation to indemnify shall survive until such time as all claims against RubinBrown are legally barred under all applicable statutes of limitation.

19. Independent Contractor Status. Each party is an independent contractor with respect to the other and shall not be construed as having an employment, partnership, trustee or fiduciary relationship.

20. Assignments and Successors. Neither party may assign any of its rights or benefits under the Agreement without the prior written consent of the other party. Subject to the preceding sentence, the Agreement will apply to, be binding in all respects upon, and inure to the benefit of the permitted successors, assigns, heirs, estates, and legal representatives of the parties. Notwithstanding the foregoing, RubinBrown may authorize and allow its affiliates and contractors to assist in performing the Engagement and to share in RubinBrown's rights hereunder, provided any such party shall commit (as applicable) to be bound by the restrictions set forth in the Agreement.

21. No Third-Party Rights. Unless specifically set forth in the Letter or herein, nothing expressed or referred to in the Agreement will be construed to give any person, other than the parties to the Agreement, any legal or equitable right, remedy, claim, benefit, priority or interest under or with respect to the Agreement or any provision of the Agreement. Except as specifically provided in the Letter, the Agreement and any Services hereunder are for the sole and exclusive benefit of the Client and its permitted successors and assigns, and neither Client nor RubinBrown intends for RubinBrown's Services or work product to be relied upon, to be used by, or to provide any benefit or guidance to any other persons.

22. Mediation. If Client (including any purported third-party beneficiaries, including Affiliates) is dissatisfied with the quality or timeliness of RubinBrown's Services, or believes such Services were in any way negligently performed, Client agrees to promptly notify RubinBrown in writing of its dissatisfaction and specifically set forth its complaints. If the parties are unable to resolve their differences within thirty (30) days after RubinBrown's receipt of Client's written notice, it is agreed that either party may invoke the services of an impartial mediator under the auspices of the commercial mediation rules of the American Arbitration Association, United States Arbitration and Mediation Service, or any other national neutral mediation service, at the election of the party who first requests mediation. It is agreed that no claim pertaining to the quality or timeliness and/or alleged negligence of RubinBrown's provided Services shall be arbitrated unless the foregoing procedures have first been followed and the mediator fails to settle the claim within thirty (30) days after the mediation process has concluded.

23. BINDING ARBITRATION. ANY AND ALL DISPUTES IN ANY WAY CONCERNING, ARISING OUT OF OR RELATED TO THE SERVICES PROVIDED BY RUBINBROWN PURSUANT TO THE AGREEMENT (INCLUDING SERVICES PERFORMED UNDER ANY PRIOR AGREEMENT) OR THE BUSINESS RELATIONSHIP ARISING OUT OF THE ENGAGEMENT OR ANY PRIOR ENGAGEMENT SHALL BE COMMITTED TO BINDING ARBITRATION BEFORE THE AMERICAN ARBITRATION ASSOCIATION ("AAA"), INCLUDING ANY DISPUTES INVOLVING PARTIES WHO ARE AFFILIATES OF CLIENT OR WHO ARE ALLEGED THIRD-PARTY BENEFICIARIES TO THIS AGREEMENT. THE ARBITRATOR, AND NOT ANY FEDERAL, STATE, OR LOCAL COURT OR AGENCY, SHALL HAVE EXCLUSIVE JURISDICTION TO RESOLVE ANY DISPUTES INVOLVING RUBINBROWN, AND IT IS THE INTENT OF THIS AGREEMENT THAT THIS GRANT OF JURISDICTION BE THE BROADEST ALLOWED BY LAW, AND THAT ANY DISPUTES REGARDING THE SCOPE OF THE ARBITRATOR'S JURISDICTION BE BOTH DECIDED BY THE ARBITRATOR AND RESOLVED IN FAVOR OF ARBITRATION, EXCEPT WHERE EXPRESSLY PROHIBITED BY APPLICABLE LAW. WITHOUT LIMITING THE FOREGOING, THE ARBITRATOR SHALL HAVE EXCLUSIVE JURISDICTION TO RESOLVE ANY DISPUTE RELATING TO THE INTERPRETATION, APPLICABILITY, ENFORCEABILITY OR FORMATION OF THIS AGREEMENT INCLUDING, BUT NOT LIMITED TO ANY CLAIM THAT ALL OR ANY PART OF THIS AGREEMENT WAS NOT AGREED TO, IS INVALID, OR IS VOID OR VOIDABLE. SUCH ARBITRATION SHALL BE CONDUCTED IN ACCORDANCE WITH THE AAA'S COMMERCIAL ARBITRATION RULES THEN IN EFFECT, AS MODIFIED BY THE PROVISIONS STATED HEREIN. THE LOCATION

OF THE ARBITRATION SHALL BE IN THE ST. LOUIS METROPOLITAN AREA. THE PARTIES SHALL SELECT ONE ARBITRATOR, UNLESS THE AMOUNT OF ANY DEMAND OR COUNTERCLAIM IN THE ARBITRATION SHALL BE \$750,000 OR MORE, IN WHICH CASE THE PARTIES SHALL SELECT THREE ARBITRATORS. THE PARTIES SHALL HAVE THE RIGHT TO CONDUCT DISCOVERY IN THE ARBITRATION CONSISTENT WITH THAT DISCOVERY PERMITTED BY THE FEDERAL RULES OF CIVIL PROCEDURE, WITH THE ARBITRATOR(S) TO DECIDE ANY DISCOVERY DISPUTES. ALL PROCEEDINGS CONDUCTED IN THE ARBITRATION, INCLUDING ANY DISCOVERY AND ANY ORDER ENTERED BY THE ARBITRATOR(S), SHALL BE STRICTLY CONFIDENTIAL. THE AWARD OF THE ARBITRATOR(S) SHALL BE FINAL, AND MAY BE CONFIRMED BY THE PARTIES IN THE ST. LOUIS COUNTY CIRCUIT COURT, OR IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF MISSOURI. THE PARTIES AGREE THAT ANY DISPUTE RESOLUTION PROCEEDINGS WILL BE CONDUCTED ONLY ON AN INDIVIDUAL BASIS AND NOT IN A CLASS, CONSOLIDATED OR REPRESENTATIVE ACTION. THE PARTIES EACH HEREBY WAIVE THE RIGHT TO PARTICIPATE IN ANY CLASS ACTION, REPRESENTATIVE ACTION, OR CONSOLIDATED ACTION, WHETHER IN COURT OR ARBITRATION.

24. Covenant Not to Hire or Solicit Employees. Client agrees that during the term of this Agreement, and for a period of one (1) year following the termination or expiration of this Agreement, Client shall not, directly or indirectly, hire, retain or engage, or offer to hire, retain or engage, or solicit for employment or other retention or engagement of services, or otherwise induce to leave RubinBrown, for the benefit of Client, any employee, consultant or contractor who is employed by, engaged by, or contracted with RubinBrown. Upon breach of this section, Client agrees to pay, upon demand, as liquidated damages, and not as a penalty, to RubinBrown, an amount equal to the annualized total gross compensation, as at the time of the breach, of the applicable RubinBrown employee, consultant, or contractor. This provision shall be without prejudice to RubinBrown's right to seek injunctive relief or other legal remedies. Notwithstanding the forgoing, this covenant shall not be applicable to hiring, offering to hire, or otherwise engaging pursuant to a response to a general advertisement by Client.

25. Governing Law. The Agreement will be deemed to be made, negotiated, and accepted in Missouri, governed by, and construed in accordance with the laws of the State of Missouri or, if applicable, by controlling federal law under the precedent of the United States Court of Appeals for the Eighth Circuit, without giving effect to conflicts of laws rules irrespective of place of domicile or residence of either party and without reference to conflicts of law principles.

26. Attorneys' Fees and Costs. In connection with any legal action, arbitration or litigation arising from or in connection with the Agreement or its subject matter, the prevailing party shall be entitled to recover, subject to the damage limitations set forth in the Agreement, all costs incurred by such party in furtherance of such legal action, arbitration or litigation, including reasonable attorney's fees.

27. Construction. To the extent any apparent or actual contradiction may exist when construing or interpreting the contents of the Letter and the Terms, the Terms shall control and supersede any statement contained in the Letter, unless expressly stated otherwise in the provision or portion of the Letter or Terms at issue.

28. Waivers. Neither the failure nor any delay by any party in exercising any right, power or privilege under the Agreement will operate as a waiver of such right, power or privilege, and no single or partial exercise of any such right, power or privilege will preclude any other or further exercise of such right, power or privilege or the exercise of any other right, power or privilege.

29. Force Majeure. Neither party shall be held responsible for delay or default caused by fire, riot, terrorism, plague, epidemic, pandemic, outbreaks of infectious disease or any other public health crisis, including quarantine or other employee restrictions; acts of God or war if the event is beyond the party's reasonable control and the affected party gives written notice to the other party promptly upon occurrence of the event causing the delay or default or that is reasonably expected to cause a delay or default; however, no Force Majeure event shall excuse Client of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

30. Entire Agreement and Modification. The Agreement supersedes all prior agreements, arrangements and communications between the parties with respect to its subject matter and constitutes a complete and exclusive statement of the terms of the agreement between the parties with respect to its subject matter. The Agreement may not be modified or amended except by the mutual written agreement of both parties.

31. Severability. If any arbitrator or court of competent jurisdiction holds any provision of the Agreement invalid or unenforceable, the other provisions of the Agreement will remain in full force and effect. Any provision of the Agreement held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not held invalid or unenforceable.

32. Headings; Counterparts; Electronic Signatures. The headings of paragraphs contained in the Agreement are provided for convenience only. They form no part of the Agreement and shall not affect its construction or interpretation. This Agreement may be executed in two or more counterparts, each of which will be deemed an original, but all of which together shall constitute one and the same instrument. Client hereby consents to the use of electronic signatures for this Agreement and all RubinBrown related Services and agrees that any electronic signature or signature delivered via facsimile or other electronic means shall be deemed to be of the same force and effect as a handwritten signature.

4th Judicial District Community Corrections Authority

Agenda Item Summary

Agenda Item Title: 2026 Sunshine Act Compliance

Agenda Date: December 17, 2025

Agenda Item Number: 8

Presenter: Christine Burns, Division of Justice Services Director

Information: **Action / Vote:** X

SUMMARY

Request to approve the posting location for public meeting notices.

BACKGROUND:

Pursuant to the Colorado Open Public Meeting Sunshine Act, the 4th Judicial District Community Corrections Authority should annually determine the posting place for public meeting notices and the location of meetings, the official custodian of Authority minutes, and the location where the minutes will be on file.

The Executive Director of the Department of Community Resources, or designee shall be responsible for ensuring the appropriate notice of 4th Judicial District Community Corrections Authority meetings. Notice will be given in the form of an agenda that will state the date, time, and location of the meeting and a brief description of the agenda items for the respective meeting as required by the Sunshine Act. The respective agendas will be posted on the El Paso County website.

The Executive Director of the Department of Community Resources, or designee, shall serve as the official custodian of the 4th Judicial District Community Corrections Authority meeting minutes. The record of all meeting minutes will be filed at the El Paso County Division of Justice Services office, 17 N. Spruce Street, Colorado Springs, CO 80905, and are available at this location for public review and will be posted on the website.

PROPOSED MOTION:

Move to approve the posting location for public meeting notices, the records custodian, and the minutes filing location for 2026 as presented.

ATTACHMENTS

2026 Sunshine Act Memorandum to the El Paso County Clerk to the Board Manager

MEMORANDUM

TO: Jackie Allred, Clerk to the Board Manager

FROM: Christine Burns, Division of Justice Services Director

RE: 2026 Sunshine Act Memorandum – 4th Judicial District Community Corrections Authority

DATE: December 17, 2025

Pursuant to guidelines established by the Board of County Commissioners for compliance with the Colorado Open Public Meeting Sunshine Act (Sunshine Act), the following information addresses whereby each county Board or Commission shall notify the Clerk to the Board Manager of the posting place for public meeting notices and the location of meetings, the official custodian of board minutes, and the location of where the minutes will be on file.

The Executive Director of the Community Resources Department, or designee, shall be responsible for ensuring that appropriate notice of 4th Judicial District Community Corrections Authority meetings. Notice will be given in the form of an agenda that will state the date, time, and location of the meeting and a brief description of the agenda items for the respective meeting as required by the Sunshine Act. The respective agendas will be posted on the County's website.

The Executive Director of the Community Resources Department, or designee, shall serve as the official custodian of the 4th Judicial District Community Corrections Authority meeting minutes. The record of all meeting minutes will be on file at the Division of Justice Services office, 17 N. Spruce Street, Colorado Springs, CO 80905, and are available at this location for public review and will be posted on the website.

This procedure for compliance with the Sunshine Act for the 2026 calendar year was endorsed by the 4th Judicial District Community Corrections Authority at their meeting on December 17, 2025.

Please contact me if you have questions or need additional information.