

OLT

BOARD OF DIRECTORS MEETING

PUBLIC PACKET

(FINAL PDF VERSION-APRIL 11, 2025)

SATURDAY APRIL 19, 2025
9:00 AM

AGENDA_Draft
ORIENT LAND TRUST (OLT) QUARTERLY BOARD OF DIRECTORS MEETING
SEITZ HOUSE (PRIVATE RESIDENCE ON HOT SPRINGS GROUNDS)
SATURDAY, APRIL 19, 2025, 9:00 AM

FOR THE EDUCATION, ENJOYMENT, AND WELL-BEING OF CURRENT AND FUTURE GENERATIONS, ORIENT LAND TRUST:
PROMOTES A POSITIVE CLOTHING-OPTIONAL EXPERIENCE AT ALL PROPERTIES INCLUDING VALLEY VIEW HOT SPRINGS, ORIENT MINE AND EVERSON RANCH;
PRESERVES THE VIEWSHED, INCLUDING LAND ACQUISITION;
PROTECTS NATURAL, WILD, AGRICULTURAL, AND HISTORIC RESOURCES, IN THE NORTHERN SAN LUIS VALLEY.

Record Attendance – Scott M.

Open Board Meeting Call to Order - 9:00 AM – Jon

Approve Board Meeting Minutes from Previous Meetings - 9:02 AM (2 minutes) (Pages 4-10)

General Guest Questions/Comments - 9:05 AM (5 minutes) – Jon

Reports & Updates - 9:10 AM (40 minutes)

I. Management Reports (FIO/DISC)

- A. Executive Director - Crystal (Pages 11-12)
- B. Interim Facilities Manager - Mica (Page 13)
- C. Housekeeping Manager - Robin (Page 14)
- D. Visitor Services Manager - Amory (Page 14)
- E. Volunteer Coordinator Report - Amory (Page 15)
- F. Information Technology - Doug Bates (Page 16)
- G. Other Reports

II. Board Officer and Committee Reports (FIO/DISC)

- A. Board Chair - Jon (Page 17)
- B. Treasurer - Pat (Page 17)
- C. Governance Committee - Aleia / Jim (non-board member co-chair) (Page 18)
- D. Internal Affairs - Scott H.
- E. External Affairs - Susan
- F. Conservation Committee - Bill (Page 18)
- G. Site Planning - Terry (Page 19)
- H. Firewise Task Force

Financial Reports - 9:50 AM (20 minutes)

I. Income Statements, Balance Sheet, Cash Flow Statements (FIO/DISC)

- A. Statement of Financial Position (Pages 20-24)
- B. Statement of Activities Compared to Budget-Detail (Pages 25-28)
- C. Statement of Activities Compared to Previous Year-Detail (Pages 30-33)
- D. Statement of Activities by Property_Hot Springs (Pages 34-37)
- E. Statement of Activities by Property_Everson Ranch (Pages 39-41)
- F. Statement of Activities by Property_Shared (Pages 43-44)
- G. Statement of Cash Flows (Page 45)

II. Winter Savings Report (Page 46)

Break - 10:10 AM (10 minutes)

Business - 10:20 AM (60 minutes)

- I. 2024 Audit Report (FIO)/DISC) (Starts on Page 47)
- II. Firewise Task Force-Firewise Program. Creating and implementing a Community Wildfire Protection Plan (DISC/DEC) (Starts on Page 65)
- III. Employee Handbook Policy Revisions Reviewed and Approved (DISC/DEC) (Starts on Page 71)
- IV. Letter of Support from the Board for OLT's Dark Sky Application (DISC/DEC) (Starts on Page 101)
- V. Rescind Resolution for Bank Cards for OLT Managers: Interim Facilities Manager, Housekeeping, Visitor Services Manager and replace with Resolution for Credit Cards for Managers and Manager Spending Policies (DEC) (Starts on Page 104)

Updates (Approved, In Progress, and/or No Additional Board Decision Needed Items)

- I. Update on Backup Hydro Plant (Previously Approved) (Starts on Page 106)
- II. Update on New Telescope (Previously Approved) (Starts on Page 106)
- III. Employee Housing Task Force Report Progress (Final Report is still in progress) (Starts on Page 107)
- IV. Tree Trimming at the Ranch and Hot Springs in 2025 (Previously Approved) (Starts on Page 108)
- V. Staff Office Remodel in the Welcome Center (Previously Approved) (Starts on Page 108)

Review Pending "Parking Lot" Items (Items for Awareness with No Request and/or Decision Needed from Board at this Time) - 11:20 AM (15 minutes)

- VI. Additional Phases of Hot Springs Property Road maintenance to be presented for approval at the October 2025 Board meeting if we have enough net operating funds available
- VII. Ranch House Foundation (2025-2026)(Project Proposal will be presented at a later meeting when necessary)

Policy Review - 11:35 AM (5 minutes)

- I. Employee Housing Policy (Starts on Page 109)

Announcements - 11:40 AM (5 minutes)

2025-2026 Board Meeting Schedule (9:00 AM start time on Saturdays)

- I. July 19, 2025 Annual Board Meeting & Member Appreciation Weekend July 18-20, 2025
- II. October 18, 2025
- III. January 24, 2026 (Board approved 4th Saturday of the month instead of the 3rd.)

How did we do today? (2 minutes)

Distribute surveys relating to our governance – Scott M.

Adjourn Regular Meeting - 11:45 AM

Lunch Served...All are welcome - 12:00 NOON -12:45 PM

Executive Session (BoD & ED only) - 1:00 PM - 3:00 PM*

(*End time approximate. Also,extension of Executive Session into Sunday is always possible depending on board business needs.)

Board Meeting Minutes_Draft_04-04-2025
ORIENT LAND TRUST (OLT) QUARTERLY BOARD OF DIRECTORS MEETING
SEITZ HOUSE (PRIVATE RESIDENCE ON HOT SPRINGS GROUNDS)
SATURDAY, JANUARY 25, 2025, 9:00 AM

FOR THE EDUCATION, ENJOYMENT, AND WELL-BEING OF CURRENT AND FUTURE GENERATIONS, ORIENT LAND TRUST:
PROMOTES A POSITIVE CLOTHING-OPTIONAL EXPERIENCE AT ALL PROPERTIES INCLUDING VALLEY VIEW HOT SPRINGS, ORIENT MINE AND EVERSON RANCH;
PRESERVES THE VIEWSHED, INCLUDING LAND ACQUISITION;
PROTECTS NATURAL, WILD, AGRICULTURAL, AND HISTORIC RESOURCES, IN THE NORTHERN SAN LUIS VALLEY.

Record Attendance

Board members present in person: Jon F., Roger C., Patrick C., Bill M., Aleia S., Susan H. and Tricia H.
Via web conference Scott H. Absent Board member Terry S.
Staff (in person or remotely): ED Crystal E., Scott M., Doug Bates, Kyle, Amory
Guests (in person or web): Jack, David, Roy, Mark and Myron

Open Board Meeting Call to Order

Board Chairperson Jon F. called the meeting to order at 9:00 AM.

Approve Board Meeting Minutes from Previous Meetings - 9:02 AM (2 minutes)

MOTION

Board member Roger C. made a motion to approve the minutes of the last board meetings seconded by board member Tricia H. By a vote of the board, the motion was approved unanimously without further discussion.

General Guest Questions/Comments

There were no questions or comments from guests at this time.

Reports & Updates

Management Reports

Questions and Comments about the Executive Director (ED) Report

Board member Aleia S. congratulated ED Crystal E. on the new website and new reservation system. ED Crystal has been the point person performing and coordinating this work.

Board chair Jon F. mentioned completion of the first phase of road improvements at the hot springs. Phases two and three have been estimated and proposals will be looked at to continue this work later in the year. Board member Aleia S. asked about road maintenance from the welcome center to the property gate which is graded by facilities staff with a box grader.

Board secretary Scott H. asked if there was a plan to implement online donations. ED Crystal E. mentioned that this is a topic for further discussion. Online reservations are a functionality and feature of the new reservation system and it is a goal to make it available to guests once staff has some time on the system and solidified procedures and processes.

Questions and Comments about the Facilities Manager (IFM) Report

In answer to a question by board chair Jon F., Interim Facilities Manager Mica B. shared that the electric power for the workshop at the ranch still needs to be connected to the power in the long barn.

Board member Roger C. asked for a status on the construction of the new hydroelectric system to which IFM Mica B shared that not much new work has been done in the winter and that work will resume in the spring. The roof to the new hydro building still needs to be completed. Mica B. added an update that there is a small object in the spear valve that needs to be removed. It is not causing issues so far, but has been a stubborn issue to locate and remove the object.

Board member Susan H. asked about winter irrigation at the ranch. IFM Mica B. shared that the irrigation is for grass and hay fields. He mentioned that facilities staff person and ranch work point person Russ C. has been working to flood irrigate dry land pastures at the ranch that haven't been getting water, adding that this is an area past the reservoir and we are diverting water from ditches.

In answer to board secretary Scott H. out what is happening with the RV at the ranch, IFM Mica B. mentioned that the camper trailer purchased from a past employee could be used for seasonal ranch staff or rented to guests.

Questions and Comments about the Housekeeping Manager (HM) Report

There were positive comments about the improvements at the hot springs including painting and new furniture completed as part of the December projects.

Questions and Comments about the Visitor Services Manager (VSM) Report

Board secretary Scott H. asked about the new reservation software. VSM Amory R. answered that the system doesn't work like our old system but we have the same functionality along with new functionality.

Questions and Comments about the Volunteer Coordinator (VC) Report

Board member Aleia S. commented how amazing and robust the OLT volunteer program is. Volunteer Coordinator Amory R. added that we have great volunteers and the help of volunteers really set us up for success.

Board chair Jon F., asked about camp host volunteers handling guest interactions. VC Amory R. shared that she is looking for more camp hosts and prefers those who are flexible enough to volunteer for two weeks.

Board member Roger C. asked about pictures of the pools on ponds he's seen on Facebook pages and other social media. VSM and VC Amory R. shared her thoughts on guests taking pictures sharing that it is not just about what guests are doing but the negative impacts that they are creating for other guests and the environment. If no one else is around then it could be fine for a guest to take a photo. We don't want to be in a position of policing the behavior of guests and we also need to maintain a safe respectful clothing optional environment. It's a bit of a gray area and an ongoing topic of discussion. VSM Amory R. shared that we have guidelines and policy but also need leeway if there are no negative impacts. Board Secretary Scott H. spoke in favor of what Amory R. outlined in this regard. Front desk staff, Kyle F. suggested that in the winter time with less guests cell phone use and picture taking can have less negative impacts, but in the summer at full capacity a stricter stance is necessary and having flexibility in the guidelines serves us well.

Board vice chair Susan H. asked about name tags for staff. VSM Amory R. shared she is not a fan of nametags and suggested an alternative to post pictures of front desk staff. Board member Tricia H. suggested pictures of camp hosts as well.

Questions and Comments about the Information Systems (ISS) Report

Board chair Jon F. asked about the wording in Doug Bates' board report that the old TED hydro monitoring installation was "dangerous." Bates answered that the problem has been fixed with the new installation. The probe should have been inside the conduit. Volunteers Jeff and Eli were mentioned and thanked for their efforts volunteering for this and other skilled projects in December.

Board and Committee Reports

Questions and Comments about the Board Chairperson Report, Roger C.

Board member Aleia S. shared her appreciation for the board chair report.

Questions and Comments from the Board Treasurer Report

There was no Treasurer report for the packet and thus no discussion at the meeting.

Questions and Comments about the Governance Committee (GC) Chairperson Report

It was reported that current board members whose terms are expiring are interested in serving another term. There was brief discussion about board term limits which OLT currently does not have.

Questions and Comments about the Internal Affairs Committee (IAC) Chairperson Report

The IAC did review the budget draft the board will be looking at approving later in the meeting.

There was discussion about creating an Employee Housing Task Force to explore and make recommendations to the board regarding where and what type of housing OLT needs to invest in given the changing affordability of housing and OLT expanding housing to non-manager employees temporarily at the ranch. Board member Aleia S. asked if this was putting the cart before the horse. Board member Susn H., commented how important it was to have more board consensus about the ranch and whether employee housing was going to play a bigger role at the ranch. IAC chair and board secretary Scott H. commented that it is a bit of a chicken and egg question, in order to proceed with ranch planning we need to know about housing and the ranch and vice versa. ED Crystal commented that we need to investigate fully what employee housing looks like for our organization. Others commented how important it is to recruit good people for the task force and have a clear directive and timeline for the work of the task force.

The Employee Housing Task Force was created to explore how OLT can effectively provide employee housing reporting on three options for the board by the April board meeting. Scott H. will head the task force. Board members Patrick C. and Tricia H will be on the task force song with staff member Scott M, ED Crystal E. and volunteer Myron H.

Questions and Comments about the External Affairs Committee (EAC) Chairperson Report

The EAC has not been active. There was discussion about the committee working on the video orientation project that was worked on, but never completed in the past. There is a lot going on and it didn't appear there was time or the skilled volunteers and staff time necessary for this. It was also mentioned that the EAC could explore grant funding opportunities for OLT. No firm plans or directives were made.

Questions and Comments about the Conservation Committee (CC) Chairperson Reports

Board member and CC chair Bill M. mentioned the dates for the volunteer events the committee is working on including road and fire mitigation clean up. ED Crystal E. mentioned that volunteers for these events get discounts for hot springs admission for these events.

The topic of the Firewise Taskforce was discussed with Bill M. mentioning that volunteer RJ is willing to work on this if the board supports it. Completing a Community Wildfire Protection Plan (CWPP.) will require time and financial resources from OLT.

Questions and Comments about the Site Planning Committee (SPC) Chairperson Reports

There were no comments or additional discussion about the SPC.

Financial Reports

Board secretary and IAC chair Scott H. mentioned that the IAC did notice and is concerned about the losses and financial bottom line of hot springs property operations in 2024 though we expect increased expenses related to IT Managed Care and the start-up costs associated with the new reservation system to smooth out.

Break - 10:35

Board chair Jon F. called for a break at 10:35 am and the meeting resumed at 10:45 am.

Business

I. 2025 Budget Approval

MOTION

Board secretary Scott H. made a motion seconded by board member Aleia S. to approve the draft budget for 2025 as presented in the board meeting packet. After some discussion, the motion passed by a unanimous vote of the board.

II. Remodel Staff Office in the Welcome Center

MOTION

Board member Aleia S made a motion seconded by board treasurer Patrick C. to approve the project proposal in the board meeting packet for the remodel of the staff office in the Welcome Center, up to a total of \$6,300 (\$5250 plus a 20% contingency.)

ED Crystal E. explained that the remodel would add a sliding patio door between the front desk check in area and the staff office area to help mitigate office noise and provide a more private staff office space. With a little further discussion, including that facilities staff would do the work by the April board meeting and use recycled materials where they could, the motion passed by a unanimous vote of the board.

III. Tree Trimming at the Hot Springs and at the Ranch

MOTION

Board member Patrick C. made a motion seconded by board treasurer Bill M. to approve the proposal in the board meeting packet to continue the tree trimming project at the ranch and do some trimming of trees at the hot springs tent camping area not to exceed the cost estimate of \$19,200 (\$16,000 plus 20% contingency).

ED Crystal E. explained that there would be some work done in the main tent camping area at the hot springs in February to address some safety concerns, with the majority of the work being done at the ranch. Without further discussion, the motion passed by a unanimous vote of the board.

IV. New Telescope Project

MOTION

Board member Roger C. made a motion seconded by board member Aleia S. to approve the proposal in the board meeting packet for a new 20 inch telescope at the hot springs to replace the old telescope not to exceed the cost estimate of \$101,892 (\$84,985 plus 20% contingency).

Board secretary Scott H. asked that the board not approve purchase of a new telescope and instead go with Option 2 in the proposal to reuse the optical tube of the current telescope and purchase a new mount for about \$21,868.

Discussion of the current motion to purchase a new scope continued with tabling or revising the motion being considered.

Board member Roger C. spoke in support of approving a new telescope citing the many visitors that participate in the astronomy program, with many positive impacts enhancing the educational aspects and guests' experience.

In answer to other questions from board members, it was confirmed that a new telescope could utilize the pad and existing roll off building housing the existing telescope. There is a warranty on the new scope. Astronomy host Mark C. vetted the company manufacturing the telescope and they are stable. This is a professional telescope not a hobbyist scope.

Board secretary Scott H. suggested doing this project in stages to address his concern about the amount of money the board is being asked to approve.

(If we approve the purchase of the new telescope, half the purchase is due at the time we place the order, with the remainder due when we receive the new telescope about six months from the time of order.)

It is noted that board member Terry S. expressed her support for purchasing a new telescope, though she is absent from the meeting and so does not have a vote.

There was more discussion exploring the idea of going with Option 2 instead of a new telescope. Discussion also included additional fundraising to support the purchase of a new telescope.

At the end of this discussion, a vote was taken on the motion. The motion passed with five votes of board members present in favor of purchasing the telescope and two votes opposed. Board member Roger C. commented that even though there was disagreement, he was proud of the process. He also offered a \$100 donation toward the purchase of the new telescope.

- V. Approve Resolutions for Bank Cards for OLT Managers: Interim Facilities Manager, Housekeeping, Visitor Services Manager

MOTION

Board member Tricia H made a motion seconded by board member Patrick C. to approve the Resolutions for Bank Cards for OLT Managers: Interim Facilities Manager, Housekeeping, Visitor Services Manager as presented in the board meeting packet. With little discussion, the motion passed by a unanimous vote of the board.

Updates & Other Discussion

There was some discussion of the update and policy items including following up on the Employee Housing Policy and the Employee Handbook policies.

Recess Regular Meeting

Board chair Jon F. called for a recess of the regular meeting at 11:52 PM. The board will reconvene for its Executive Session after lunch at 1 PM.

Lunch Served...All were welcome

Executive Session (BoD & ED only) - 1:00 PM - 3:00 PM* - Location: Spruce House

Reconvene and Adjourn Regular Meeting

At 3:05 PM board chair Jon F. reconvened the regular meeting to ask if there was any other regular business. Having none, board member Roger C made a motion seconded by board member Tricia H, to adjourn the regular meeting which was approved by all.

Submitted by:

Approved by:

_____/_____
Scott Hamilton, Secretary Date

_____/_____
Jon Florey, Chair Date

Board Meeting Minutes_Draft
ORIENT LAND TRUST (OLT) EMAIL VOTE FOR BOARD MEMBER RENEWALS
MARCH 12-17, 2025

FOR THE EDUCATION, ENJOYMENT, AND WELL-BEING OF CURRENT AND FUTURE GENERATIONS, ORIENT LAND TRUST:
PROMOTES A POSITIVE CLOTHING-OPTIONAL EXPERIENCE AT ALL PROPERTIES INCLUDING VALLEY VIEW HOT SPRINGS, ORIENT MINE AND EVERSON RANCH;
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PROTECTS NATURAL, WILD, AGRICULTURAL, AND HISTORIC RESOURCES, IN THE NORTHERN SAN LUIS VALLEY.

Record Participation

Board members: Jon F., Roger C., Patrick C., Bill M., Aleia S., Susan H., Scott H., Terry S. and Tricia H.

MOTIONS

On March 12, 2025, Board Chairperson Jon F. by email, called for separate motions to approve current board members Susan H., Patrick C., and Roger C. for new three year terms on the OLT Board of Directors. Each board member abstained from voting for their own renewal.

Board member Roger C. made a motion seconded by board secretary Scott H. and board member Bill M. to appoint current board treasurer Patrick C. for another three year term. Recognizing the second by board member Bill M, board chair Jon F. called for three days of discussion before a vote in accordance with OLT's email voting policy. On March 15, 2025, board chair Jon F. called for a vote and the motion passed with all in favor and Patrick C. abstaining.

Board member Roger C. made a motion seconded by board secretary Scott H. and board member Bill M. to appoint current board member Susan H. for another three year term. Recognizing the second by board secretary Scott H., board chair Jon F. called for three days of discussion before a vote in accordance with OLT's email voting policy. On March 15, 2025, board chair Jon F. called for a vote and the motion passed with all in favor and Susan H. abstaining.

Board secretary Scott H. made a motion seconded by board member Bill M. to appoint current board member Roger C. for another three year term. Board chair Jon F. called for three days of discussion before a vote in accordance with OLT's email voting policy. On March 15, 2025, board chair Jon F. called for a vote and the motion passed with all in favor and Roger C. abstaining.

On March 17, 2025 Board chair Jon F. sent notice to board secretary Scott M. of the email voting that had taken place including sending PDF files of the email threads including the motions and voting, for OLT archives..

Good morning everyone,

All votes are in for the renewals. Susan, Pat, and Roger have each been unanimously approved for another term.

Have a great week everyone!

Jon

Submitted by:

Approved by:

_____/_____
Scott Hamilton, Secretary Date

_____/_____
Jon Florey, Chair Date

Reports & Updates

I. Management Reports (FIO/DISC)

A. Executive Director Report - Crystal

This quarter, the Visitor Service department welcomed a new face: Jordan! The dedicated front desk staff has done a great job navigating the transition into the new booking system, and I continue to be grateful for their persistence.

Between January 1st and March 31st, we had 3,617 overnight adult guests and 222 overnight guests under 16. We also had 1,664 adult day pass guests and 96 day pass guests under 16. In this quarter, 391 animals were included in overnight reservations, and 121 animals were on day pass reservations.

While there have been challenges and setbacks, we are gaining confidence and enjoying the many aspects of Newbook. As we strive to improve guest experience and satisfaction, I am once again inspired by the outpouring of support from our beautiful community.

We announced a planned increase in admission rates in March. I would like to thank the entire Board of Directors for their guidance, support, and time poured into finding the best way to share this information with the community. While we've dreaded making this change, the community's understanding has been overwhelming. Thank you all!

The office remodel project continues! Be sure to stop into the welcome center and check out our changes. The new back office offers a respite from the busy office and will serve us well into the future.

Astronomy continues to be the most popular of our educational programs, and Cosmic Mark has made a few visits already this year. The new telescope has been ordered, and we expect delivery in late April or early May.

Plans for Members Weekend continue to unfold, and our bands have been booked! A special thanks to Amory R for taking on this task this year. We look forward to the annual outreach meeting before the potluck on Saturday. We'll have an extra musical treat poolside Saturday afternoon, art activities with the Conservation Committee, and astronomy with Cosmic Mark. On Sunday morning, we will continue the well-loved tradition of ending the celebration with a community breakfast. We look forward to celebrating with each of you!

Our well-staffed facilities department is doing a great job of keeping us running smoothly.

The warmer weather allowed work on the new hydro building to continue, and Doug Bishop has been putting in hours, placing rebar, and building the block pillars. Thank you, Doug!

Whether it's a car, truck, stove, or fence line, there's never a lack of items to be repaired across all OLT properties.

A special thanks to the entire team for the work at Mountain Springs, keeping the power going this winter and the drinking water system running.

A special thank you to Scott M for his work with the auditor.

Everson Ranch

We were blessed to have a long-term winter volunteer until March of this year. The daily chores have been rolled into the facilities department. Russ C has stepped up and taken on most of the duties and ongoing projects.

Russ has been running the winter irrigation and spreading water across ranch areas that generally don't get irrigated. He hopes to increase the pastures available for hay.

With garden plans in mind, Russ is also working on deterring the prairie dogs from wandering through the fields and gardens.

We are continuing the annual World Naked Gardening Day celebration on May 3rd. We look forward to another fun-filled day of community building on the ranch!

B. Interim Facilities Manager Report - Mica

Ongoing

- **Irrigation at the ranch: April 4, 2025** Water volumes at the three flumes: Upper flume .76 ft = 2.02 cfs, Middle flume .57 ft = 1.3 cfs, lower flume (ditch irrigation to the “spring pasture”) .35 ft = .62 cfs. It's been a very dry winter.
- **Vehicles:** Replaced several broken parts (door handles, blower motor, transmission torque converter dust cover, batteries, alternator, etc.) on work Trucks (Black Chevy, White Ford, Red Mazda, Gray Dodge). Polaris is still out of commission, I think we have found a reputable place in Southfork to take it for repair.
- **Golf Carts:** Housekeeping and Camp Host golf carts running better than ever after some bad connections were repaired and we replaced a couple of the bad batteries.
- **Appliances:** New propane stove for Amory's cabin with a range hood. Aaron Anderson continues to take care of most appliance issues. He has brought us an extra dryer for backup when the ones we have stop working. Repaired refrigerator at Spruce and backup/staff refrigerator in Welcome Center.

February

- Hydro system at Mt. Springs froze at the end of January. We had to thaw out a large column of ice in the pipeline which took some time. Fortunately only the drain pipe and the 4” valve were damaged. In the spring/summer we will winterize the turbine box and drainage line to the creek. Hydro system is producing 10% more electricity now than before it froze.
- Mt. Springs lost drinking water to the house. The cistern was filled with sediment and needed to be drained and cleaned. Crystal said the water pressure improved to better than when she moved in. We will clean the cistern in Spring AND Fall in the future.
- Jeff Sabo and Eli Moffitt brought the Electrical Distribution Analysis report from the work they did in December. Scott Wilfong and I met with them to discuss their findings and recommendations. Scott and Jeff will continue to work together as their schedules allow.
- Workshop at the ranch now has power, but the electrical line still needs to be buried when the ground behind the long barn thaws.
- Waste Water treatment Plant Pumped out February 24-25, total of 19,800 gallons.

March

- Russ and Jed have repaired the fence line on the South side of the State Land surrounding the hot springs. We still need to repair the West side fence line.
- ORC Bret Collyer came in March and he compared our raw water with distilled water to find out what our total chlorine demand is for the drinking water system. Results were that our raw water doesn't use very much chlorine. Our raw water was very close to distilled water. Bret was pleasantly surprised, I was reassured that we have exceptional drinking water. Ann Bunting gave me some study materials to prepare for certification.
- We resolved our level 3 drinking water violation for a missed Nitrate test in 2024.
- Jeff Sabo and Eli Moffitt were here and corrected some wiring issues Doug Bates discovered in the new electrical monitoring system. We hope to have that operational soon.

April

- Doug Bishop continues to work on the new power house. He is currently building the pillars to support the beams between the buildings.
- The glass doors in the Welcome Center have been installed with a wall extending up to the ceiling, providing some separation from the Front Desk area and the Executive Office.

C. Housekeeping Manager Report - Robin

Housekeeping is off to a great year!

Oak house is getting lots of use since we have opened it up to a communal space again. I think our guests like having a warm indoor space to hang out in when the weather is less than perfect.

The housekeeping staff has been getting lots of compliments on the new furniture and the painting that was done throughout the property this past December.

As we get closer to summer we will be adding some seasonal part-time help to help during housekeeping's busy time.

We look forward to another great year!

Thank you
Robin Shumway
Housekeeping Manager

D. Visitor Services Manager Report - Amory

It's April, and the first few months with Newbook have been an exploratory learning process to say the least. They say the final stretch of a project takes the longest, and we are seeing that to be the case here. The visitor services team is doing an excellent job of noticing problems and solutions and sharing them with the rest of us. We continue to learn new things everyday, and look forward to the ease that comes after each new discovery. While the process has been difficult, we remain optimistic about the overall functionality of the new system.

We welcomed our newest team member, Jordan Nichols, in February. He is learning quickly, and seems to be enjoying the OLT environment. We are excited for the return of our seasonal employee, Melody this month. I'm incredibly grateful for the entire VS staff, and their perseverance through so many transitions and challenges. I strive to hold space where all feel seen, heard, and appreciated for who they are and the gifts they bring to the table. I know I thrive in an environment of open, honest communication, and I endeavor to provide that space to others. While I always have much to learn in these and many other areas, I hope the team feels the care and support I aim to provide.

The following are this year's visitation numbers: We saw 802 overnight adult guests in January, 21 children, and 436 day passes. February brought 1153 adult overnight guests, 65 children, and 527 day passes. In March, we saw 662 adults overnight guests, 213 children, and 722 day pass guests.

I will miss seeing you all this month, but I look forward to connecting with all of you in July at an epic Member's Appreciation Weekend.

E. Volunteer Coordinator Report - Amory

It's only April, but the volunteer program is gearing up for a busy year ahead. Before the month began, we had the honor of visits from 9 different volunteers, providing nearly 200 hours of camp hosting and tech support. As we move into the warmer months, the camphosting schedule is pretty much full from now until September, and I'm getting new requests daily.

In addition to the volunteers mentioned above, Cosmic Mark and Roy Newton have been out to guide us through the cosmos a dozen nights. The level of excitement continues to grow, with nearly 200 people taking advantage of this astronomical activity so far in 2025. If the clouds hadn't obstructed our lunar eclipse view back in March, I'm sure we'd have well over 200 visitors to the astronomy pad thus far.

We are excited for several volunteer events coming up. First is the fire mitigation campground cleanup with the Conservation Committee on April 20th. We have had an excellent response for this and have 20 volunteers committed to this project. Shortly after, we have the annual World Naked Gardening Day on May 3rd. A beloved seasoned volunteer is spearheading this event along with our very own Russ Caton in facilities. Dr. Daniel Flemming is going to host a songbird identification workshop on May 17. On September 20th, the Conservation Committee returns to guide volunteers on a cleanup of County Road GG. Of course, there is more in the works, but this is a great start!

I continue to be blown away by the generosity and passion our volunteers bring to the table. Nothing brings me more joy than working with these incredible beings, both seasoned and novice, and I'm grateful for their time and enthusiasm.

F. Information Technology Report - Doug Bates

Energy Monitor

- Logging live energy readings onto OLT's server and dashboard.
- Troubleshooting some readings that appear erratic and inconsistent.
- Hoping to install better, permanent network cables at the Hydro Plant with proper shielding to mitigate potential interference from the large generator there.
- Documented wiring and network diagrams of OLT's particular installation.
- Onboarded the manufacturer's support technician and identified several issues.
- Found an installation issue that volunteer electrician, Jeff Sabo, rectified when he and Eli recently visited. With this I'm told the devices accurately reflect OLT's energy generation and usage on their physical touchscreens.
- Next planning a low-level diagnostic test with the support technician to further isolate the remaining discrepancies between these devices and OLT's server and dashboard. Specifically voltage and power phase readings are logged accurately, while current and wattage appear erratic.

Village WWTP

- Tracing and documenting the WWTP system's physical wiring and configurations. Its wiring is proving surprisingly complicated, but I'm confident we'll trace each connection thanks to detailed photos Henry and Russ helped me take.
- Most notably, I found several non-standard modifications inside its panels including two burning hot heating elements (called thermistors) and an unexpectedly high voltage (220 volts not "115 volts" as labelled).

Equipment Labels and Documentation System

- Updating documents as details emerge and changes are made.
- OLT now owns its own rugged, portable label printer that can generate QR codes.
- Exploring ways to automate indexing and label generation to allow wider use of this system.

Sending out simple newsletter emails reaching OLT's pre-2025 visitors using our old Sendgrid system (sans web links). The change in format may have triggered some spam bounces and does track engagement unfortunately, but initial delivery stats remain better than most organization's campaigns suggesting OLT enjoys a particularly loyal base of support. Hopefully soon newsletters will be migrated onto Newbook so we reach newcomers as well.

Maintaining Backup NAS firmware and OS updates for OLT's active virtual machines (Dashboard).

G. Other Reports

No other reports for the packet.

II. Board Officer and Board Committee Reports

A. Board Chair Report - Jon

Happy Spring Everyone!!

My last two board chair reports have been a bit lengthy, so I'll keep this one brief.

This time of year is always a wonderful season for our organization. As the warmth of spring begins to awaken the landscape, we are delighted to extend a heartfelt welcome to this beautiful new season at Orient Land Trust (OLT). The arrival of spring brings with it a sense of renewal, and there is no better place to embrace this fresh energy than within our serene and rejuvenating waters and land. The warm weather also brings more opportunities for our community to reconnect, making this season even more special. As always, we are grateful for your continued support and presence at all that is OLT.

Here's a quick poem about spring and the hope it brings:

"Whispers of Spring" by Unknown Author

*The earth awakens, soft and bright,
Golden dawns chase winter's night.
Buds unfurl in gentle cheer,
Promising warmth, erasing fear.*

*The robin sings, the brook runs free,
A world reborn in harmony.
With every bloom and sunlit beam,
Hope returns like a waking dream.*

We are looking forward to seeing you and celebrating the beauty of spring and summer, once again, together.

With Great Hope,

Jon
jonflorey@olt.org
720.880.8923

B. Board Treasurer Report - Patrick C. Treasurer

The first quarter Statement of Activity shows a loss, however, most of the loss is related to an unadjusted capital expense. After adjustment, we are almost breakeven which is substantially better than both the budget and 2024 results. The comparison to the budget is skewed by timing differences such as the Professional Fees and Expense category. Total revenue is lagging the budget by less than 1%. Employee expenses are running under budget by 11%. Maintenance expenses exceed the budget but not by an unreasonable amount. We are off to a great start in 2025.

Respectfully,
Patrick Comiskey

C. Governance Committee (GC) Report - Co-Chairs: Aleia, Jim

We are happy to report that we don't have any vacancies on the board at this time. Thank you Susan, Roger and Pat for committing to another 3 year term. We are always happy to talk to anyone interested in a future board position.

Aleia and Jim

D. Internal Affairs Committee (IAC) Report - Chair: Scott H.

No report for the packet.

E. External Affairs Committee (EAC) Report - Chair: Susan

No report for the packet.

F. Conservation Committee (CC) Report - Chair: Bill

Conservation Committee Report for BOD meeting 3/25/25

The committee met virtually on March 25, 2025 at 7pm. In attendance were Jon F, Sarah H, Erick E, Cynthia N, Randall J, Brent N, Victor K, David R, Martha L, Allegra T, Bill M

April 20 deadwood cleanup. Six committee members plan to attend, and we hope to see more OLT members help out. The areas to be cleaned will depend on turnout. We would like to map and photograph the areas we cover so in the future we'll know what's been done.

May 17 parcel assessment. Mica and volunteers will be documenting the two new land parcels. Participants are welcome. We will be walking the perimeters of the parcels and taking notes on their condition.

July 19 MAW activity table. Cynthia N, staff member Jamie M and therapist Suzanne R will coordinate the table, and will ask participants of all ages to create a semi-permanent installation of painted gnomes and fairies. Jamie has offered to map the installation and maintain a scavenger-hunt type activity for the kids of guests.

September 20 cleanup of GG - Volunteers are needed for this half-day event beginning at 9 am. Bill will send out a 3-month reminder to the committee so people can get accommodations reserved. Consider sending out a 3-month reminder to general members.

Firewise Community / CWPP designation

Extensive discussion on our options. A Firewise Community designation is a logical first step, which has no significant cost and may then lead to grant opportunities and possibly an insurance premium decrease. An assessment of the fuels on our lands and the flammability of our cabins is another step we can take at little cost.

These steps can become part of Colorado Wildfire Protection Program if we decide to create one. That involves meeting with the agencies and entities involved, including those who reside on OLT lands, the local fire department, Colorado State Forest Service, local county government, the county sheriff, the local emergency management person, the Nature Conservancy (easement holder), the US Forest Service, and the BLM (surrounding land owners). RJ is willing to coordinate a meeting, and has already talked to the Saguache County and State Forest people, who have expressed interest. The cost of developing a CWPP can vary widely, depending on decisions made during the process.

The committee formed a four-person group to create an executive memo for the board with an explanation of the options available, and an estimate of the range of costs. Because the group is just now forming, we do not yet have a date for the memo to be completed.

Carbon Credits

We closed with a discussion of carbon credits. These are available to sell from lands that are not under an easement and are not being tilled for crop production. Livestock grazing is acceptable because it doesn't disturb the carbon. The Southern Plains Land Trust in eastern Colorado is a leader on the topic and has an instructional video available on Youtube.

Meeting closed at 7:55 pm. Next meeting set for Tuesday June 24, 2025 at 7 pm.

G. Site Plan Committee (SPC) Report - Chair: Terry

The committee hasn't met over the last two quarters. As committee chair, I have been working to understand the purpose of the committee in practical terms. I've had discussions with staff and other volunteers about the committee's history and function. Its basic responsibility – to make recommendations regarding short and long range facilities in the Valley View village building envelope – seems simple enough, but I have concerns. I believe that having the committee work on this simple level (looking at proposed projects and prioritizing them) will produce recommendations which are rendered irrelevant by realities on the ground, and may not represent the broadest community outlook due to the small number of people involved. My feeling is that the staff has a good sense of the goals, practicalities and budgetary considerations to propose plans to the board, and the committee is an unnecessary go-between, but I would like to hear the thoughts of the board on this.

Financial Reports

I. Statements of Activity, Statement of Financial Position

A. Statement of Financial Position

Orient Land Trust

Statement of Financial Position

As of March 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
101000 Checking accounts	
101010 Checking Account 2	1,411.26
101015 PB&T Main Checking	102,929.72
Total 101000 Checking accounts	104,340.98
102000 Petty cash	1,100.00
103000 Savings	
103010 PB&T Savings Account (7640) WS	31,596.57
103015 Blue FCU CD 822-S1000 (was Aventa)	62,512.74
103050 Blue FCU Share 822-S0001 (was Aventa)	5.00
Total 103000 Savings	94,114.31
104000 PB&T Savings (0545) BD	4,527.55
Total Bank Accounts	\$204,082.84
Accounts Receivable	
115000 Grants and pledges receivable	
115015 Discounts for long-term pledges	-0.09
Total 115000 Grants and pledges receivable	-0.09
Total Accounts Receivable	\$ -0.09
Other Current Assets	
122000 Inventory Asset	0.00
122010 Inventory-Food	2,963.94
122020 Inventory-Apparel	5,778.24
122030 Inventory-Other	3,367.00
Total 122000 Inventory Asset	12,109.18
123000 Marketable securities	
123015 Fidelity Investments	51,160.82
123025 FZCXX_Premium Money Market	36,788.23
123030 CD Ladder 5 Year 2023	
123031 MOU w/ LTUA and CBLT	600.57
123032 Steward Defense Fund	60,000.00
123033 Land Conservation Fund	55,262.80
123034 Operating Reserve Fund	200,000.00
123035 Board Endowment Fund	100,000.00
123037 Education Fund	9,924.37
123038 Land Acquisition Fund	55,267.80
Total 123030 CD Ladder 5 Year 2023	481,055.54

Orient Land Trust

Statement of Financial Position

As of March 31, 2025

	TOTAL
Total 123015 Fidelity Investments	569,004.59
Total 123000 Marketable securities	569,004.59
124000 Prepaid expenses and other	
124020 Prepaid insurance	54,221.76
Total 124000 Prepaid expenses and other	54,221.76
Total Other Current Assets	\$635,335.53
Total Current Assets	\$839,418.28
Fixed Assets	
130000 Infrastructure	528,827.86
131000 Accumulated depreciation	0.00
131005 Accum. Depr. Village Buildings	-568,190.55
131010 Accum. Depr. Ranch Buildings	-103,432.08
131015 Accum. depr. infrastructure	-172,337.06
131020 Accum. depr. land imp.	-194,063.81
131025 Accum. depr. buildings	-21,678.60
131030 Accum. depr. computers	-13,025.92
131040 Accum. depr. FF&E	-79,330.02
131050 Accum. depr. vehicles	-87,133.23
131060 Accum. depr. software	-67,832.68
Total 131000 Accumulated depreciation	-1,307,023.95
132000 Construction in progress	
132005 Construction in progress	33,060.00
Total 132000 Construction in progress	33,060.00
133000 Fixed assets	
133010 Land Improvements	252,942.67
133012 Village Land Improvements	23,779.00
133014 Everson Ranch	25,147.77
Total 133010 Land Improvements	301,869.44
134000 Software	255,439.17
134500 Land	202,324.04
134510 Valley View Hot Springs plus	609,896.75
134520 Essen parcel	173,648.67
134530 Sussman parcel	57,263.20
134540 Orient Mine	408,750.00
134550 Everson Ranch	406,980.00
134560 80 Acres adjacent to JJ	88,000.00
134570 Mountain Springs	110,000.13

Orient Land Trust

Statement of Financial Position

As of March 31, 2025

	TOTAL
Total 134500 Land	2,056,862.79
134850 Buildings	
134852 Village Buildings	1,184,937.73
134854 Ranch Buildings	245,019.61
134856 Mountain Springs Buildings	427,902.00
Total 134850 Buildings	1,857,859.34
135000 Computer Equipment	19,082.69
135500 Furniture, fixtures, & equipmen	101,447.80
136400 Vehicles	115,766.85
Total 133000 Fixed assets	4,708,328.08
135010 Right of Use (ROU) Asset	4,827.99
Total Fixed Assets	\$3,968,019.98
TOTAL ASSETS	\$4,807,438.26
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
105000 Bill.com Credit Card Management	1,006.01
Total Credit Cards	\$1,006.01
Other Current Liabilities	
203000 Direct Deposit Liabilities	383.06
206000 Deferred revenue & deposits	5,765.33
206050 Prepayments on Reservations	12,897.33
Total 206000 Deferred revenue & deposits	18,662.66
208000 Payroll Liabilities	1,020.26
208005 Salary Accrual	26,649.18
208020 Vacation accrual	32,870.11
208030 Colorado Unemployment	-519.83
208045 Colorado FAMILI	-319.80
208050 TASC HSA Contributions	-0.39
208360 SEP IRA Liability Payable	26,897.05
Total 208000 Payroll Liabilities	86,596.58
Total Other Current Liabilities	\$105,642.30
Total Current Liabilities	\$106,648.31
Long-Term Liabilities	
210010 Lease liability	3,477.15
Total Long-Term Liabilities	\$3,477.15
Total Liabilities	\$110,125.46

Orient Land Trust

Statement of Financial Position

As of March 31, 2025

	TOTAL
Equity	
301000 Unrestricted net assets	0.00
301005 Other fixed assets	1,463,148.00
301200 Board Designated	0.00
301220 Education Program Fund	9,924.37
301230 MOU w/ LTUA & CBLT	600.57
301240 Steward Defense Fund	60,000.00
301250 Land Conservation Fund	0.00
301252 Allocation-Donations_LC	55,262.80
Total 301250 Land Conservation Fund	55,262.80
301260 Operating Reserve Fund	200,000.00
301270 Board Endowment Fund	100,000.00
301280 Capital Savings Fund	-11,467.82
301290 Land Acquisition Fund	55,267.80
Total 301200 Board Designated	469,587.72
Total 301000 Unrestricted net assets	1,932,735.72
301100 Retained Earnings (UR,QB gener)	1,315,767.83
302000 Temporarily Restrict Net Asset	7,910.00
303000 Permanent restricted net assets	1,483,889.75
Net Revenue	-42,990.50
Total Equity	\$4,697,312.80
TOTAL LIABILITIES AND EQUITY	\$4,807,438.26

B. Statement of Activities Compared to Budget-Detail

Orient Land Trust

Statement of Activity: Budget vs. Actuals

January - March, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
400000 Revenue-direct contributions UR				
400100 OLT Misc Memberships	91,824.03	90,056.66	1,767.37	101.96 %
400300 Cash Contributions	1,941.97	164.83	1,777.14	1,178.17 %
Total 400000 Revenue-direct contributions UR	93,766.00	90,221.49	3,544.51	103.93 %
410000 Program Revenue				
410200 Gross Sales of Inventory				
450010 All Sales	8,435.08	12,697.22	-4,262.14	66.43 %
485041 Ranch Product Sales	1,244.80	652.54	592.26	190.76 %
Total 410200 Gross Sales of Inventory	9,679.88	13,349.76	-3,669.88	72.51 %
410500 Admission & accommodation fees	200,945.86	207,815.16	-6,869.30	96.69 %
410530 Forfeit fees				
410540 Admission Fees	0.00		0.00	
410550 Accommodation Fees	0.00		0.00	
Total 410500 Admission & accommodation fees	200,945.86	207,815.16	-6,869.30	96.69 %
410600 Service Fees (vendor)	600.00	900.00	-300.00	66.67 %
Total 410000 Program Revenue	211,225.74	222,064.92	-10,839.18	95.12 %
420000 Fee Income		500.00	-500.00	
420100 Housing Fee	1,600.00	1,800.00	-200.00	88.89 %
420200 Events Revenue		0.00	0.00	
Total 420000 Fee Income	1,600.00	2,300.00	-700.00	69.57 %
450000 Other Revenue.				
450100 Over-under adjustments	9.98		9.98	
450800 Other revenue		0.00	0.00	
Total 450000 Other Revenue.	9.98	0.00	9.98	
470000 Investment Income.				
470100 Change in mkt. value of invest.	5,348.37		5,348.37	
470500 Dividends & int. from securitie				
470600 Interest Earned	297.60		297.60	
Total 470000 Investment Income.	5,645.97		5,645.97	
Total Revenue	\$312,247.69	\$314,586.41	\$ -2,338.72	99.26 %
Cost of Goods Sold				
500000 Cost of goods sold				
500010 All Food Purchases		800.74	-800.74	
500020 Apparel		0.00	0.00	
500030 Other		125.17	-125.17	
500035 Employee purchases	811.48	512.47	299.01	158.35 %
Total 500030 Other	811.48	637.64	173.84	127.26 %
500080 Ranch COGS (feed,meals etc)	1,444.00	1,618.40	-174.40	89.22 %
500050 Ranch Other purchases		234.81	-234.81	
Total 500080 Ranch COGS (feed,meals etc)	1,444.00	1,853.21	-409.21	77.92 %

Orient Land Trust

Statement of Activity: Budget vs. Actuals

January - March, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 500000 Cost of goods sold	2,255.48	3,291.59	-1,036.11	68.52 %
Total Cost of Goods Sold	\$2,255.48	\$3,291.59	\$ -1,036.11	68.52 %
GROSS PROFIT	\$309,992.21	\$311,294.82	\$ -1,302.61	99.58 %
Expenditures				
600000 Employee Expenses				
610000 Gross Wages				
610100 Regular Payroll	145,777.07	172,517.19	-26,740.12	84.50 %
610200 Overtime (x1.5 hourly)	2,655.24	4,250.01	-1,594.77	62.48 %
610300 Holiday Overtime (1.5x)	2,338.76	3,750.00	-1,411.24	62.37 %
610500 Paid Time Off	16,670.37	9,287.79	7,382.58	179.49 %
Total 610000 Gross Wages	167,441.44	189,804.99	-22,363.55	88.22 %
620000 Payroll Taxes & Workmans Comp				
620100 CO Unemployment Tax	3,411.92	2,993.43	418.49	113.98 %
620200 Company 941 (SS& Med) tax	12,399.66	13,671.47	-1,271.81	90.70 %
620500 Workers compensation insurance	7,577.69	6,094.00	1,483.69	124.35 %
620600 CO FAMILI Employer	753.50	780.42	-26.92	96.55 %
Total 620000 Payroll Taxes & Workmans Comp	24,142.77	23,539.32	603.45	102.56 %
630000 Employee Benefits		0.00	0.00	
630200 SEP IRA Contribution		0.00	0.00	
630400 Staff Development	0.00	1,250.01	-1,250.01	0.00 %
630500 Health Insurancance Benefit	29,896.11	34,365.00	-4,468.89	87.00 %
Total 630000 Employee Benefits	29,896.11	35,615.01	-5,718.90	83.94 %
Total 600000 Employee Expenses	221,480.32	248,959.32	-27,479.00	88.96 %
702200 Board Expenses				
702250 Meeting Expenses	0.00	513.43	-513.43	0.00 %
Total 702200 Board Expenses	0.00	513.43	-513.43	0.00 %
704300 Donor Recognition		686.47	-686.47	
704400 Dues & Subscriptions	65.00		65.00	
704410 Association dues		690.00	-690.00	
704450 Publications & subscriptions		190.00	-190.00	
Total 704400 Dues & Subscriptions	65.00	880.00	-815.00	7.39 %
706500 Financial Fees				
706520 Bank charges & fees	29.00	139.00	-110.00	20.86 %
706530 Credit card processing fees	5,273.30	7,914.75	-2,641.45	66.63 %
706540 Direct Deposit Fees		801.20	-801.20	0.00 %
Total 706500 Financial Fees	5,302.30	8,854.95	-3,552.65	59.88 %
706800 Furniture, fixtures and equip				
706810 Furniture & Fixtures	100.00	0.00	100.00	
720210 Equipment	404.67	404.67	0.00	100.00 %
720260 Software	2,571.63	3,815.89	-1,244.26	67.39 %
Total 706800 Furniture, fixtures and equip	3,076.30	4,220.56	-1,144.26	72.89 %

Orient Land Trust

Statement of Activity: Budget vs. Actuals

January - March, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
707000 Grants and awards	450.00	1,250.00	-800.00	36.00 %
709500 Insurance				
709520 Conservation Defense Insurance	315.00	257.56	57.44	122.30 %
709530 Directors & officers insurance	9,875.00	9,745.76	129.24	101.33 %
709540 General Insurance	969.08	350.00	619.08	276.88 %
709550 Liability & Property insurance	18,073.94	18,999.19	-925.25	95.13 %
Total 709500 Insurance	29,233.02	29,352.51	-119.49	99.59 %
712500 Licenses and Permits		0.00	0.00	
713300 Maintenance/Repair/ Improvement				
713310 Parts and other	4,296.59	1,356.62	2,939.97	316.71 %
713330 Property Maintenance	9,127.39	7,310.79	1,816.60	124.85 %
713360 Property Improvements	2,199.99	940.00	1,259.99	234.04 %
Total 713300 Maintenance/Repair/ Improvement	15,623.97	9,607.41	6,016.56	162.62 %
715500 Occupancy expenses				
715560 Rent	650.00	195.00	455.00	333.33 %
715800 Utilities				
715810 Electric	2,056.00	2,106.00	-50.00	97.63 %
715820 Propane / Diesel fuel	338.58	464.89	-126.31	72.83 %
715830 Trash Disposal	1,764.00	1,842.00	-78.00	95.77 %
715870 Water Tests		2,700.00	-2,700.00	
Total 715800 Utilities	4,158.58	7,112.89	-2,954.31	58.47 %
Total 715500 Occupancy expenses	4,808.58	7,307.89	-2,499.31	65.80 %
716600 Office Supplies	871.59	255.00	616.59	341.80 %
716300 Postage and Delivery	184.30	590.40	-406.10	31.22 %
716400 Printing & publications	83.53	216.53	-133.00	38.58 %
716600 Professional fees & Consultants				
716610 Accounting fees		13,500.00	-13,500.00	
716620 Contractors & 1099	11,423.49	17,340.00	-5,916.51	65.88 %
716640 Legal fees	168.47	900.00	-731.53	18.72 %
Total 716600 Professional fees & Consultants	11,591.96	31,740.00	-20,148.04	36.52 %
716800 Program Supplies & Expenses				
716810 Program expenses		0.00	0.00	
716850 Program supplies	5,414.48	5,291.41	123.07	102.33 %
Total 716800 Program Supplies & Expenses	5,414.48	5,291.41	123.07	102.33 %
719600 Special Events Exp		0.00	0.00	
720100 Tax, Business				
720130 Real estate taxes		0.00	0.00	
Total 720100 Tax, Business		0.00	0.00	
720400 Telecommunications				
720410 Internet service	2,083.05	2,029.47	53.58	102.64 %
720450 Telephone	1,994.40	2,124.99	-130.59	93.85 %
720451 Employee Cell Phone Program	453.88		453.88	

Orient Land Trust

Statement of Activity: Budget vs. Actuals

January - March, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 720450 Telephone	2,448.28	2,124.99	323.29	115.21 %
720480 Web Hosting		600.00	-600.00	
Total 720400 Telecommunications	4,531.33	4,754.46	-223.13	95.31 %
720500 Travel				
720540 Mileage,reimb gas recpt,other	1,238.86	211.05	1,027.81	587.00 %
Total 720500 Travel	1,238.86	211.05	1,027.81	587.00 %
722500 Vehicles				
722510 Onsite Vehicle Gasoline	2,327.26	2,518.40	-191.14	92.41 %
722530 Vehicle Insurance	5,320.00	4,245.77	1,074.23	125.30 %
722540 Vehicle License Plates	451.74	300.00	151.74	150.58 %
722550 Vehicle Maintenance and Repair	660.18	1,093.66	-433.48	60.36 %
Total 722500 Vehicles	8,759.18	8,157.83	601.35	107.37 %
722800 Volunteers and Membership		0.00	0.00	
719660 Premiums for members		518.61	-518.61	
Total 722800 Volunteers and Membership		518.61	-518.61	
Total Expenditures	\$312,714.72	\$363,367.83	\$ -50,653.11	86.06 %
NET OPERATING REVENUE	\$ -2,722.51	\$ -52,073.01	\$49,350.50	5.23 %
Other Expenditures				
805000 Capital Fixed Asset Expenses				
805100 New construction				
805220 New Hydro Electric	117.52		117.52	
Total 805100 New construction	117.52		117.52	
806000 Program Fixed Assets				
806040 Astronomy Equipment_Telescope	38,908.43		38,908.43	
Total 806000 Program Fixed Assets	38,908.43		38,908.43	
Total 805000 Capital Fixed Asset Expenses	39,025.95		39,025.95	
Reconciliation Discrepancies-1		0.00	0.00	
Total Other Expenditures	\$39,025.95	\$0.00	\$39,025.95	0.00%
NET OTHER REVENUE	\$ -39,025.95	\$0.00	\$ -39,025.95	0.00%
NET REVENUE	\$ -41,748.46	\$ -52,073.01	\$10,324.55	80.17 %

D. Statement of Activities Compared to Previous Year-Detail

Orient Land Trust Statement of Activity PY YTD January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
Revenue		
400000 Revenue-direct contributions UR		
400100 OLT Misc Memberships	91,824.03	90,056.66
400300 Cash Contributions	1,941.97	164.83
Total 400000 Revenue-direct contributions UR	93,766.00	90,221.49
410000 Program Revenue		
410200 Gross Sales of Inventory		
450010 All Sales	8,435.08	12,697.22
485041 Ranch Product Sales	1,244.80	652.54
Total 410200 Gross Sales of Inventory	9,679.88	13,349.76
410500 Admission & accommodation fees	200,945.86	207,815.16
410530 Forfeit fees		
410540 Admission Fees	0.00	
410550 Accommodation Fees	0.00	
Total 410500 Admission & accommodation fees	200,945.86	207,815.16
410600 Service Fees (vendor)	600.00	700.00
Total 410000 Program Revenue	211,225.74	221,864.92
420000 Fee Income		
420100 Housing Fee	1,600.00	1,901.58
Total 420000 Fee Income	1,600.00	1,901.58
450000 Other Revenue.		
450100 Over-under adjustments	9.98	11.80
450800 Other revenue		1,319.86
Total 450000 Other Revenue.	9.98	1,331.66
470000 Investment Income.		
470100 Change in mkt. value of invest.	5,348.37	9,247.98
470500 Dividends & int. from securitie		
470600 Interest Earned	297.60	204.03
Total 470000 Investment Income.	5,645.97	9,452.01
Total Revenue	\$312,247.69	\$324,771.66
Cost of Goods Sold		
500000 Cost of goods sold		
500010 All Food Purchases		800.74
500020 Apparel		0.00
500030 Other		125.17
500035 Employee purchases	811.48	512.47
Total 500030 Other	811.48	637.64

Orient Land Trust

Statement of Activity PY YTD

January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
500080 Ranch COGS (feed,meals etc)	1,444.00	1,618.40
500050 Ranch Other purchases		246.76
Total 500080 Ranch COGS (feed,meals etc)	1,444.00	1,865.16
500200 Inventory variance		0.00
Total 500000 Cost of goods sold	2,255.48	3,303.54
Total Cost of Goods Sold	\$2,255.48	\$3,303.54
GROSS PROFIT	\$309,992.21	\$321,468.12
Expenditures		
600000 Employee Expenses		
610000 Gross Wages		
610100 Regular Payroll	145,777.07	164,099.36
610200 Overtime (x1.5 hourly)	2,655.24	9,324.03
610300 Holiday Overtime (1.5x)	2,338.76	2,077.68
610500 Paid Time Off	16,670.37	9,287.79
Total 610000 Gross Wages	167,441.44	184,788.86
620000 Payroll Taxes & Workmans Comp		6.00
620100 CO Unemployment Tax	3,411.92	2,993.43
620200 Company 941 (SS& Med) tax	12,399.66	13,671.47
620500 Workers compensation insurance	7,577.69	6,094.00
620600 CO FAMILI Employer	753.50	
Total 620000 Payroll Taxes & Workmans Comp	24,142.77	22,764.90
630000 Employee Benefits		
630400 Staff Development	0.00	499.00
630500 Health Insurance Benefit	29,896.11	36,771.00
Total 630000 Employee Benefits	29,896.11	37,270.00
Total 600000 Employee Expenses	221,480.32	244,823.76
66900 Reconciliation Discrepancies		1.28
702100 Bad debt expense		10.36
702200 Board Expenses		
702250 Meeting Expenses	0.00	167.83
Total 702200 Board Expenses	0.00	167.83
704300 Donor Recognition		686.47
704400 Dues & Subscriptions	65.00	
704410 Association dues		690.00
704450 Publications & subscriptions		190.00
Total 704400 Dues & Subscriptions	65.00	880.00
706500 Financial Fees		
706520 Bank charges & fees	29.00	139.00
706530 Credit card processing fees	5,273.30	7,914.75

Orient Land Trust

Statement of Activity PY YTD

January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
706540 Direct Deposit Fees		801.20
Total 706500 Financial Fees	5,302.30	8,854.95
706800 Furniture, fixtures and equip		
706810 Furniture & Fixtures	100.00	
720210 Equipment	404.67	404.67
720260 Software	2,571.63	3,815.89
Total 706800 Furniture, fixtures and equip	3,076.30	4,220.56
707000 Grants and awards	450.00	1,250.00
709500 Insurance		
709520 Conservation Defense Insurance	315.00	252.00
709530 Directors & officers insurance	9,875.00	9,322.00
709540 General Insurance	969.08	350.00
709550 Liability & Property insurance	18,073.94	19,046.73
Total 709500 Insurance	29,233.02	28,970.73
713300 Maintenance/Repair/ Improvement		
713310 Parts and other	4,296.59	1,107.20
713330 Property Maintenance	9,127.39	10,716.80
713360 Property Improvements	2,199.99	940.00
Total 713300 Maintenance/Repair/ Improvement	15,623.97	12,764.00
715500 Occupancy expenses		
715560 Rent	650.00	675.00
715800 Utilities		
715810 Electric	2,056.00	2,106.00
715820 Propane / Diesel fuel	338.58	464.89
715830 Trash Disposal	1,764.00	1,692.70
715870 Water Tests		2,700.00
Total 715800 Utilities	4,158.58	6,963.59
Total 715500 Occupancy expenses	4,808.58	7,638.59
715600 Office Supplies	871.59	
716300 Postage and Delivery	184.30	575.40
716400 Printing & publications	83.53	216.53
716600 Professional fees & Consultants		
716610 Accounting fees		12,130.00
716620 Contractors & 1099	11,423.49	9,363.83
716640 Legal fees	168.47	900.00
Total 716600 Professional fees & Consultants	11,591.96	22,393.83
716800 Program Supplies & Expenses		
716850 Program supplies	5,414.48	4,916.41
Total 716800 Program Supplies & Expenses	5,414.48	4,916.41

Orient Land Trust

Statement of Activity PY YTD

January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
720400 Telecommunications		
720410 Internet service	2,083.05	1,355.65
720450 Telephone	1,994.40	2,339.33
720451 Employee Cell Phone Program	453.88	
Total 720450 Telephone	2,448.28	2,339.33
720480 Web Hosting		150.00
Total 720400 Telecommunications	4,531.33	3,844.98
720500 Travel		
720540 Mileage,reimb gas recpt,other	1,238.86	211.05
Total 720500 Travel	1,238.86	211.05
722500 Vehicles		
722510 Onsite Vehicle Gasoline	2,327.26	2,518.40
722530 Vehicle Insurance	5,320.00	4,274.00
722540 Vehicle License Plates	451.74	401.74
722550 Vehicle Maintenance and Repair	660.18	1,018.66
Total 722500 Vehicles	8,759.18	8,212.80
722800 Volunteers and Membership		
719660 Premiums for members		518.61
Total 722800 Volunteers and Membership		518.61
Total Expenditures	\$312,714.72	\$351,158.14
NET OPERATING REVENUE	\$ -2,722.51	\$ -29,690.02
Other Revenue		
850500 Fixed Asset Fund Transfers		
850501 Capital Savings BDF Transfers		75,440.00
Total 850500 Fixed Asset Fund Transfers		75,440.00
Total Other Revenue	\$0.00	\$75,440.00
Other Expenditures		
805000 Capital Fixed Asset Expenses		
805100 New construction		
805220 New Hydro Electric	117.52	75,440.00
Total 805100 New construction	117.52	75,440.00
806000 Program Fixed Assets		
806040 Astronomy Equipment_Telescope	38,908.43	
Total 806000 Program Fixed Assets	38,908.43	
Total 805000 Capital Fixed Asset Expenses	39,025.95	75,440.00
Total Other Expenditures	\$39,025.95	\$75,440.00
NET OTHER REVENUE	\$ -39,025.95	\$0.00
NET REVENUE	\$ -41,748.46	\$ -29,690.02

F. Statement of Activities by Property Hot Springs

Orient Land Trust Hot Springs Statement Activity PY January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
Revenue		
410000 Program Revenue		
410200 Gross Sales of Inventory		
450010 All Sales	8,435.08	12,697.22
Total 410200 Gross Sales of Inventory	8,435.08	12,697.22
410500 Admission & accommodation fees	-2,957.16	207,815.16
410530 Forfeit fees		
410540 Admission Fees	13,612.57	
410550 Accommodation Fees	190,290.45	
Total 410500 Admission & accommodation fees	200,945.86	207,815.16
410600 Service Fees (vendor)	600.00	700.00
Total 410000 Program Revenue	209,980.94	221,212.38
420000 Fee Income		
420100 Housing Fee	200.00	
Total 420000 Fee Income	200.00	
450000 Other Revenue.		
450100 Over-under adjustments	9.98	11.80
450800 Other revenue		479.86
Total 450000 Other Revenue.	9.98	491.66
470000 Investment Income.		
470600 Interest Earned	100.59	196.28
Total 470000 Investment Income.	100.59	196.28
Total Revenue	\$210,291.51	\$221,900.32
Cost of Goods Sold		
500000 Cost of goods sold		
500010 All Food Purchases		800.74
500020 Apparel		0.00
500030 Other		125.17
500035 Employee purchases	811.48	512.47
Total 500030 Other	811.48	637.64
500080 Ranch COGS (feed,meals etc)		
500050 Ranch Other purchases		11.95
Total 500080 Ranch COGS (feed,meals etc)		11.95
500200 Inventory variance		0.00
Total 500000 Cost of goods sold	811.48	1,450.33
Total Cost of Goods Sold	\$811.48	\$1,450.33
GROSS PROFIT	\$209,480.03	\$220,449.99

Orient Land Trust

Hot Springs Statement Activity PY

January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
Expenditures		
600000 Employee Expenses		
610000 Gross Wages		
610100 Regular Payroll	144,029.08	159,332.55
610200 Overtime (x1.5 hourly)	2,651.22	9,324.03
610300 Holiday Overtime (1.5x)	2,332.62	2,077.68
610500 Paid Time Off	16,616.57	9,287.79
Total 610000 Gross Wages	165,629.49	180,022.05
620000 Payroll Taxes & Workmans Comp		6.00
620100 CO Unemployment Tax	3,371.03	2,914.11
620200 Company 941 (SS& Med) tax	12,251.03	13,308.09
620500 Workers compensation insurance	7,577.69	6,094.00
620600 CO FAMILI Employer	744.54	
Total 620000 Payroll Taxes & Workmans Comp	23,944.29	22,322.20
630000 Employee Benefits		
630400 Staff Development	0.00	499.00
630500 Health Insurance Benefit	29,896.11	34,365.00
Total 630000 Employee Benefits	29,896.11	34,864.00
Total 600000 Employee Expenses	219,469.89	237,208.25
66900 Reconciliation Discrepancies		1.28
702100 Bad debt expense		10.36
702200 Board Expenses		
702250 Meeting Expenses	0.00	154.40
Total 702200 Board Expenses	0.00	154.40
704300 Donor Recognition		686.47
704400 Dues & Subscriptions	65.00	
704410 Association dues		690.00
Total 704400 Dues & Subscriptions	65.00	690.00
706500 Financial Fees		
706520 Bank charges & fees	29.00	139.00
706530 Credit card processing fees	5,240.97	7,854.89
706540 Direct Deposit Fees		779.80
Total 706500 Financial Fees	5,269.97	8,773.69
706800 Furniture, fixtures and equip		
706810 Furniture & Fixtures	100.00	
720210 Equipment	404.67	404.67
720260 Software	2,571.63	3,815.89
Total 706800 Furniture, fixtures and equip	3,076.30	4,220.56
707000 Grants and awards	450.00	1,250.00

Orient Land Trust

Hot Springs Statement Activity PY

January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
709500 Insurance		
709520 Conservation Defense Insurance	311.85	244.44
709530 Directors & officers insurance	9,875.00	8,576.24
709540 General Insurance	969.08	350.00
709550 Liability & Property insurance	17,652.21	17,903.93
Total 709500 Insurance	28,808.14	27,074.61
713300 Maintenance/Repair/ Improvement		
713310 Parts and other	4,078.62	855.50
713330 Property Maintenance	8,894.39	106.79
713360 Property Improvements	2,199.99	1,190.00
Total 713300 Maintenance/Repair/ Improvement	15,173.00	2,152.29
715500 Occupancy expenses		
715560 Rent	650.00	675.00
715800 Utilities		
715820 Propane / Diesel fuel	338.58	464.89
715830 Trash Disposal	1,362.00	1,236.70
715870 Water Tests		2,700.00
Total 715800 Utilities	1,700.58	4,401.59
Total 715500 Occupancy expenses	2,350.58	5,076.59
716600 Office Supplies	871.59	
716300 Postage and Delivery	163.55	575.40
716400 Printing & publications	83.53	216.53
716600 Professional fees & Consultants		
716610 Accounting fees		12,130.00
716620 Contractors & 1099	11,423.49	9,363.83
716640 Legal fees	168.47	900.00
Total 716600 Professional fees & Consultants	11,591.96	22,393.83
716800 Program Supplies & Expenses		
716850 Program supplies	5,308.30	4,916.41
Total 716800 Program Supplies & Expenses	5,308.30	4,916.41
720400 Telecommunications		
720410 Internet service	1,720.35	1,214.80
720450 Telephone	1,994.40	2,339.33
720451 Employee Cell Phone Program	453.88	
Total 720450 Telephone	2,448.28	2,339.33
720480 Web Hosting		150.00
Total 720400 Telecommunications	4,168.63	3,704.13
720500 Travel		
720540 Mileage,reimb gas recpt,other	1,232.09	201.90
Total 720500 Travel	1,232.09	201.90

Orient Land Trust

Hot Springs Statement Activity PY

January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
722500 Vehicles		
722510 Onsite Vehicle Gasoline	2,327.26	2,518.40
722530 Vehicle Insurance	5,445.52	4,145.78
722540 Vehicle License Plates	451.74	401.74
722550 Vehicle Maintenance and Repair	475.93	1,018.66
Total 722500 Vehicles	8,700.45	8,084.58
722800 Volunteers and Membership		
719660 Premiums for members		518.61
Total 722800 Volunteers and Membership		518.61
Total Expenditures	\$306,782.98	\$327,909.89
NET OPERATING REVENUE	\$ -97,302.95	\$ -107,459.90
Other Revenue		
850500 Fixed Asset Fund Transfers		
850501 Capital Savings BDF Transfers		75,440.00
Total 850500 Fixed Asset Fund Transfers		75,440.00
Total Other Revenue	\$0.00	\$75,440.00
Other Expenditures		
805000 Capital Fixed Asset Expenses		
805100 New construction		
805220 New Hydro Electric	117.52	75,440.00
Total 805100 New construction	117.52	75,440.00
806000 Program Fixed Assets		
806040 Astronomy Equipment_Telescope	38,908.43	
Total 806000 Program Fixed Assets	38,908.43	
Total 805000 Capital Fixed Asset Expenses	39,025.95	75,440.00
Total Other Expenditures	\$39,025.95	\$75,440.00
NET OTHER REVENUE	\$ -39,025.95	\$0.00
NET REVENUE	\$ -136,328.90	\$ -107,459.90

G. Statement of Activities by Property_Everson Ranch

Orient Land Trust

Everson Ranch Statement of Activity PY

January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
Revenue		
410000 Program Revenue		
410200 Gross Sales of Inventory		
485041 Ranch Product Sales	1,244.80	652.54
Total 410200 Gross Sales of Inventory	1,244.80	652.54
410500 Admission & accommodation fees	0.00	
Total 410000 Program Revenue	1,244.80	652.54
420000 Fee Income		
420100 Housing Fee	1,400.00	700.00
Total 420000 Fee Income	1,400.00	700.00
450000 Other Revenue.		
450800 Other revenue		840.00
Total 450000 Other Revenue.		840.00
Total Revenue	\$2,644.80	\$2,192.54
Cost of Goods Sold		
500000 Cost of goods sold		
500080 Ranch COGS (feed,meals etc)	1,444.00	1,618.40
500050 Ranch Other purchases		234.81
Total 500080 Ranch COGS (feed,meals etc)	1,444.00	1,853.21
Total 500000 Cost of goods sold	1,444.00	1,853.21
Total Cost of Goods Sold	\$1,444.00	\$1,853.21
GROSS PROFIT	\$1,200.80	\$339.33
Expenditures		
600000 Employee Expenses		
610000 Gross Wages		
610100 Regular Payroll	419.52	4,766.81
610200 Overtime (x1.5 hourly)	4.02	0.00
610300 Holiday Overtime (1.5x)	6.14	0.00
610500 Paid Time Off	53.80	0.00
Total 610000 Gross Wages	483.48	4,766.81
620000 Payroll Taxes & Workmans Comp		
620100 CO Unemployment Tax	12.93	79.32
620200 Company 941 (SS& Med) tax	46.99	363.38
620500 Workers compensation insurance		0.00
620600 CO FAMILI Employer	2.99	
Total 620000 Payroll Taxes & Workmans Comp	62.91	442.70

Orient Land Trust

Everson Ranch Statement of Activity PY

January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
630000 Employee Benefits		
630400 Staff Development	0.00	0.00
630500 Health Insurance Benefit		2,406.00
Total 630000 Employee Benefits	0.00	2,406.00
Total 600000 Employee Expenses	546.39	7,615.51
702200 Board Expenses		
702250 Meeting Expenses	0.00	13.43
Total 702200 Board Expenses	0.00	13.43
704400 Dues & Subscriptions		
704450 Publications & subscriptions		190.00
Total 704400 Dues & Subscriptions		190.00
706500 Financial Fees		
706520 Bank charges & fees	0.00	0.00
706530 Credit card processing fees	32.33	59.86
706540 Direct Deposit Fees		21.40
Total 706500 Financial Fees	32.33	81.26
706800 Furniture, fixtures and equip		
720210 Equipment	0.00	0.00
Total 706800 Furniture, fixtures and equip	0.00	0.00
709500 Insurance		
709520 Conservation Defense Insurance	3.15	7.56
709530 Directors & officers insurance		745.76
709550 Liability & Property insurance	421.73	1,142.80
Total 709500 Insurance	424.88	1,896.12
713300 Maintenance/Repair/ Improvement		
713310 Parts and other	217.97	
713330 Property Maintenance	233.00	9,555.51
713360 Property Improvements		-250.00
Total 713300 Maintenance/Repair/ Improvement	450.97	9,305.51
715500 Occupancy expenses		
715800 Utilities		
715810 Electric	2,056.00	2,106.00
715830 Trash Disposal	402.00	456.00
Total 715800 Utilities	2,458.00	2,562.00
Total 715500 Occupancy expenses	2,458.00	2,562.00
716800 Program Supplies & Expenses		
716850 Program supplies	106.18	0.00
Total 716800 Program Supplies & Expenses	106.18	0.00

Orient Land Trust
Everson Ranch Statement of Activity PY
January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
720400 Telecommunications		
720410 Internet service	221.85	
Total 720400 Telecommunications	221.85	
720500 Travel		
720540 Mileage,reimb gas recpt,other	6.77	9.15
Total 720500 Travel	6.77	9.15
722500 Vehicles		
722530 Vehicle Insurance	58.73	128.22
Total 722500 Vehicles	58.73	128.22
Total Expenditures	\$4,306.10	\$21,801.20
NET OPERATING REVENUE	\$ -3,105.30	\$ -21,461.87
Other Revenue		
850500 Fixed Asset Fund Transfers		
850501 Capital Savings BDF Transfers		0.00
Total 850500 Fixed Asset Fund Transfers		0.00
Total Other Revenue	\$0.00	\$0.00
NET OTHER REVENUE	\$0.00	\$0.00
NET REVENUE	\$ -3,105.30	\$ -21,461.87

H. Statement of Activities by Property Shared

Orient Land Trust

OLT Shared Statement of Activity PY

January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
Revenue		
400000 Revenue-direct contributions UR		
400100 OLT Misc Memberships	91,824.03	90,056.66
400300 Cash Contributions	1,941.97	164.83
Total 400000 Revenue-direct contributions UR	93,766.00	90,221.49
470000 Investment Income.		
470100 Change in mkt. value of invest.	5,348.37	9,247.98
470500 Dividends & int. from securitie		
470600 Interest Earned	197.01	7.75
Total 470000 Investment Income.	5,545.38	9,255.73
Total Revenue	\$99,311.38	\$99,477.22
GROSS PROFIT	\$99,311.38	\$99,477.22
Expenditures		
600000 Employee Expenses		
610000 Gross Wages		
610100 Regular Payroll	0.00	0.00
610200 Overtime (x1.5 hourly)	0.00	0.00
610300 Holiday Overtime (1.5x)	0.00	0.00
610500 Paid Time Off	0.00	0.00
Total 610000 Gross Wages	0.00	0.00
620000 Payroll Taxes & Workmans Comp		
620100 CO Unemployment Tax	0.00	0.00
620200 Company 941 (SS& Med) tax	0.00	0.00
620500 Workers compensation insurance		0.00
620600 CO FAMILI Employer	0.00	
Total 620000 Payroll Taxes & Workmans Comp	0.00	0.00
630000 Employee Benefits		
630400 Staff Development	0.00	0.00
630500 Health Insurance Benefit		0.00
Total 630000 Employee Benefits	0.00	0.00
Total 600000 Employee Expenses	0.00	0.00
702200 Board Expenses		
702250 Meeting Expenses	0.00	0.00
Total 702200 Board Expenses	0.00	0.00
706500 Financial Fees		
706520 Bank charges & fees	0.00	0.00
706530 Credit card processing fees	0.00	0.00
706540 Direct Deposit Fees		0.00
Total 706500 Financial Fees	0.00	0.00

Orient Land Trust
OLT Shared Statement of Activity PY
January - March, 2025

	TOTAL	
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)
706800 Furniture, fixtures and equip		
720210 Equipment	0.00	0.00
Total 706800 Furniture, fixtures and equip	0.00	0.00
709500 Insurance		
709520 Conservation Defense Insurance	0.00	0.00
709530 Directors & officers insurance		0.00
709550 Liability & Property insurance	0.00	0.00
Total 709500 Insurance	0.00	0.00
713300 Maintenance/Repair/ Improvement		
713310 Parts and other	0.00	
713330 Property Maintenance	0.00	0.00
Total 713300 Maintenance/Repair/ Improvement	0.00	0.00
716800 Program Supplies & Expenses		
716850 Program supplies	0.00	0.00
Total 716800 Program Supplies & Expenses	0.00	0.00
720500 Travel		
720540 Mileage,reimb gas recpt,other	0.00	0.00
Total 720500 Travel	0.00	0.00
722500 Vehicles		
722530 Vehicle Insurance	-184.25	0.00
722550 Vehicle Maintenance and Repair	184.25	
Total 722500 Vehicles	0.00	0.00
Total Expenditures	\$0.00	\$0.00
NET OPERATING REVENUE	\$99,311.38	\$99,477.22
NET REVENUE	\$99,311.38	\$99,477.22

I.Statement of Cash Flows

Orient Land Trust

Statement of Cash Flows

January - March, 2025

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	-41,748.46
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
120000 Employee Loans/Advances	0.00
122010 Inventory Asset:Inventory-Food	-1,339.58
123015 Marketable securities:Fidelity Investments	-5,348.37
123025 Marketable securities:Fidelity Investments:FZCXX_Premium Money Market	40,000.00
124020 Prepaid expenses and other:Prepaid insurance	-54,221.76
105000 Bill.com Credit Card Management	1,006.01
206050 Deferred revenue & deposits:Prepayments on Reservations	
206150 Creditor/Prepayment/Deposit Newbook	
207525 Sales and Lodging Tax:County Sales and Lodging Tax	-514.76
207550 Sales and Lodging Tax:State Sales and Lodging Tax	-573.24
208000 Payroll Liabilities	516.92
208030 Payroll Liabilities:Colorado Unemployment	-1,406.29
208035 Payroll Liabilities:Colorado Withholding	-3,875.00
208040 Payroll Liabilities:Federal 941	0.00
208045 Payroll Liabilities:Colorado FAMILI	-2,023.39
208050 Payroll Liabilities:TASC HSA Contributions	198.05
208055 Payroll Liabilities:Principal Group Benefit All	-345.98
208060 Payroll Liabilities:Anthem Group Health_Employee_Contr.	0.00
Direct Deposit Payable	0.00
Payroll Liabilities:NM Income Tax	0.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-27,927.39
Net cash provided by operating activities	\$ -69,675.85
NET CASH INCREASE FOR PERIOD	\$ -69,675.85
Cash at beginning of period	275,000.73
CASH AT END OF PERIOD	\$205,324.88

Financial Reports cont.

II. Winter Savings, Board Designated and Restricted Income

Balance in Winter Savings Remaining

There is no money remaining for winter savings. We save money in this account in the summer months to cover shortfalls in the winter months.

(Note: This account is used to cover operating shortfalls in the winter season (October-April) which we have every year. We usually save at least \$175,000-\$200,000 in the account from net operating income during the summer months.)

Business

I. 2024 Audit Final Report (FIO)/DISC)

ORIENT LAND TRUST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

TOGETHER WITH INDEPENDENT AUDITORS' REPORT



ORIENT LAND TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Orient Land Trust
Villa Grove, Colorado

Opinion

We have audited the accompanying financial statements of **Orient Land Trust** (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Orient Land Trust as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Orient Land Trust and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Orient Land Trust's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Report on Summarized Comparative Information

We previously audited Orient Land Trust's December 31, 2023, financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 29, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Taylor Roth and Company PLLC

Taylor, Roth and Company, PLLC
Certified Public Accountants
Albuquerque, New Mexico
April 7, 2025

ORIENT LAND TRUST
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	<u>2024</u>	<u>2023</u>
<u>Assets</u>		
Cash and cash equivalents	\$ 273,993	\$ 561,024
Investments (Note 3)	603,656	568,997
Inventory	10,766	17,263
Property and equipment, net (Note 4)	2,311,750	2,282,807
Cash and cash equivalents - endowment (Note 9)	1,000	1,000
Land - restricted for perpetuity (Note 5)	1,482,890	1,482,890
Total assets	<u>\$ 4,684,055</u>	<u>\$ 4,913,981</u>
<u>Liabilities and net assets</u>		
<u>Liabilities</u>		
Accrued payroll	\$ 60,829	\$ 62,265
Deferred revenue (Note 6)	18,661	101,541
Finance lease liabilities (Note 7)	2,544	3,477
Total liabilities	<u>82,034</u>	<u>167,283</u>
<u>Net assets</u>		
Without donor restrictions		
Undesignated	325,098	426,990
Net investment in property and equipment	2,309,206	2,279,330
Designated by the board		
Operating reserve (Note 14)	200,000	200,000
Endowment (Note 8)	100,000	100,000
Stewardship defense fund	60,000	60,000
Land acquisition fund	55,268	55,268
Land conservation fund	55,263	55,263
Education program fund	9,924	9,924
MOU with LTUA and CBLT	601	601
Capital savings fund	-	66,940
Net assets without donor restrictions	<u>3,115,360</u>	<u>3,254,316</u>
With donor restrictions		
Restricted for purpose (Note 9)	2,771	8,492
Restricted for perpetuity (Notes 5 and 9)	1,483,890	1,483,890
Net assets with donor restrictions	<u>1,486,661</u>	<u>1,492,382</u>
Total net assets	<u>4,602,021</u>	<u>4,746,698</u>
Total liabilities and net assets	<u>\$ 4,684,055</u>	<u>\$ 4,913,981</u>

The accompanying notes are an integral part of these financial statements

ORIENT LAND TRUST
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024			2023
	Without Donor Restrictions	With Donor Restrictions	Total	Total
<u>Revenue and other support</u>				
Admissions and accommodations	\$ 1,206,647	\$ -	\$ 1,206,647	\$ 1,177,464
Contributions	364,188	22,300	386,488	369,196
Investment income (Note 3)	35,382	-	35,382	11,687
Merchandise sales, net (Note 10)	15,219	-	15,219	26,536
Other income	9,563	-	9,563	8,757
In-kind contributions (Note 11)	3,300	-	3,300	-
Net assets released from restrictions (Note 12)	28,021	(28,021)	-	-
Total revenue and support	<u>1,662,320</u>	<u>(5,721)</u>	<u>1,656,599</u>	<u>1,593,640</u>
<u>Expense</u>				
Program services	1,520,222	-	1,520,222	1,291,006
Supporting services				
Management and general	190,839	-	190,839	181,305
Fund-raising	90,215	-	90,215	85,884
Total expense	<u>1,801,276</u>	<u>-</u>	<u>1,801,276</u>	<u>1,558,195</u>
Change in net assets	(138,956)	(5,721)	(144,677)	35,445
Net assets, beginning of year	<u>3,254,316</u>	<u>1,492,382</u>	<u>4,746,698</u>	<u>4,711,253</u>
Net assets, end of year	<u>\$ 3,115,360</u>	<u>\$ 1,486,661</u>	<u>\$ 4,602,021</u>	<u>\$ 4,746,698</u>

The accompanying notes are an integral part of these financial statements

ORIENT LAND TRUST
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024				2023
	Supporting Services				
Description	Program Services	Management and General	Fund-raising	Total	Total
Salaries and wages	\$ 679,704	\$ 72,825	\$ 56,642	\$ 809,171	\$ 796,691
Payroll taxes and benefits	171,965	18,425	14,331	204,721	234,915
Repairs and maintenance	97,305	5,176	1,035	103,516	73,810
Insurance	85,239	4,534	907	90,680	82,962
IT and software	70,422	7,545	5,869	83,836	6,319
Cost of goods sold	48,631	-	-	48,631	21,066
Credit card processing fees	-	29,159	5,146	34,305	37,246
Utilities and telecom	31,780	1,691	338	33,809	30,930
Program supplies	33,357	-	-	33,357	30,669
Vehicles	17,511	932	186	18,629	21,931
Accounting services	-	13,330	-	13,330	12,700
Professional services	9,004	965	750	10,719	14,772
Dues and subscriptions	8,803	943	734	10,480	9,394
Office expense	7,687	823	641	9,151	27,314
Real estate taxes	7,185	383	76	7,644	7,159
Legal services	-	6,460	-	6,460	3,635
Postage and printing	4,252	456	354	5,062	5,540
Board and staff development	-	3,059	-	3,059	5,721
Other expenses	7,239	8,773	134	16,146	19,876
	1,280,084	175,479	87,143	1,542,706	1,442,650
Amortization and depreciation	288,769	15,360	3,072	307,201	136,611
Total expenses by function	1,568,853	190,839	90,215	1,849,907	1,579,261
Less expenses included with revenues on the statement of activities					
Cost of goods sold	(48,631)	-	-	(48,631)	(21,066)
Total expenses included in the expense section of the statement of activities	<u>\$ 1,520,222</u>	<u>\$ 190,839</u>	<u>\$ 90,215</u>	<u>\$ 1,801,276</u>	<u>\$1,558,195</u>

The accompanying notes are an integral part of these financial statements

ORIENT LAND TRUST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	<u>2024</u>	<u>2023</u>
<u>Cash flows from operating activities</u>		
Change in net assets	\$ (144,677)	\$ 35,445
Adjustments to reconcile change in net assets to net cash provided(used) by operating activities		
Donated securities	-	(901)
(Gains)losses on investments	(4,414)	6,903
Amortization and depreciation	307,201	136,611
<u>Changes in operating assets and liabilities</u>		
(Increase)decrease in merchandise inventory	6,497	(13,857)
Increase(decrease) in accrued payroll expenses	(1,436)	15,242
Increase(decrease) in deferred revenue	(82,880)	416
Net cash provided(used) by operating activities	<u>80,291</u>	<u>179,859</u>
<u>Cash flows from investing activities</u>		
(Purchases of)proceeds from investments	-	(481,056)
(Reinvestment) of investment income	(30,245)	(17,559)
(Purchases) of property and equipment	(336,144)	(60,774)
Net cash provided(used) by investing activities	<u>(366,389)</u>	<u>(559,389)</u>
<u>Cash flows from financing activities</u>		
(Payments) on finance lease liabilities	(933)	(871)
Net increase(decrease) in cash and cash equivalents	(287,031)	(380,401)
Cash and cash equivalents, beginning of year	<u>561,024</u>	<u>941,425</u>
Cash and cash equivalents, end of year	<u>\$ 273,993</u>	<u>\$ 561,024</u>
Supplemental disclosure of information:		
Cash paid during the period for interest on finance lease	<u>\$ 214</u>	<u>\$ 189</u>

The accompanying notes are an integral part of these financial statements

ORIENT LAND TRUST
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - DESCRIPTION OF THE ORGANIZATION

Orient Land Trust (the Organization) (the Organization) is a Colorado nonprofit corporation, a land trust dedicated to the education, enjoyment, and well-being of current and future generations. The Organization promotes a positive clothing-optional experience at all properties including Valley View Hot Springs, Orient Mine, and Everson Ranch; preserves the viewshed, including land acquisition; protects natural, wild, agricultural, and historic resources, in the northern San Luis Valley.

The Organization is supported primarily by admissions and accommodations and contributions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES

1. Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

2. Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

3. Cash and Cash Equivalents

Orient Land Trust considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, with the exception of amounts held in investments or cash that is donor-restricted for the endowment.

4. Receivables

Orient Land Trust records contributions receivable as contribution revenue in the year of notification when the gift is irrevocable, and the value can be reasonably estimated. The receivable is recorded at the original pledge amount and discounted to present value if material. Management periodically assesses the collectability of receivables to determine if an allowance for doubtful accounts is necessary. As of December 31, 2024, no allowance for doubtful accounts has been recorded.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES (continued)

5. Revenue and Revenue Recognition

Admissions and accommodations revenue is recognized when the performance obligation is satisfied, which is when the services are provided to the visitor. Amounts received in advance of the visit, including deposits and prepayments, are recorded as deferred revenue.

The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with measurable performance or other barrier and right of return – are not recognized until the conditions on which they depend have been met.

6. Donations

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless the explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent donor stipulations regarding how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed into service.

7. Contributed Services

The Organization utilizes the services of many volunteers throughout the year. This contribution of services by the volunteers is not recognized in the financial statements unless the services received (a) create or enhance nonfinancial assets, or (b) require specialized skills which are provided by donation.

8. Capitalization and Depreciation

The Organization capitalizes all expenditures for property and equipment in excess of \$5,000, with an estimated useful life in excess of one year. Property and equipment are recorded at cost, or in the case of contributed items, fair value on the date of contribution. Depreciation is computed on the straight-line method based on the estimated useful lives of the related assets, ranging from 3 to 30 years.

9. Inventory

Inventory is stated at the lower of cost or market.

10. Leases

The Organization accounts for leases in accordance with Accounting Standards Update (ASU) No. 2016-02, *Leases (ASC 842)*, as amended. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES (continued)

10. Leases (concluded)

Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities in the statement of financial position. Finance leases are included in property and equipment and finance lease liabilities on the statement of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the rate implicit in the lease if it is determinable. When the rate implicit in the lease is not determinable, the Organization uses its incremental borrowing rate based on the information available at lease commencement. Operating lease ROU assets also include any lease payments made and exclude any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise the option.

The Organization may have lease agreements with lease and non-lease components, which are generally accounted for separately with amounts allocated to the lease and non-lease components based on stand-alone prices.

The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

11. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

12. Income Taxes

Orient Land Trust is exempt from federal and state income taxes under the provisions of Internal Revenue Code Section 501(c)(3). Accordingly, no provision or liability for income taxes has been provided in the accompanying financial statements.

13. Functional Reporting of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Significant expenses that are allocated on the basis of employee time and effort include salaries, payroll taxes and benefits, dues and subscriptions, office expense, and professional services. Costs related to occupancy and land use, such as repairs and maintenance, insurance, real estate taxes, utilities and telecom, and vehicle expenses are allocated based on an estimate of the square footage used by each functional area. All other costs are assigned directly to the program or functional area benefited.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES (concluded)

14. Impairment of Long-Lived Assets

The Organization accounts for long-lived assets in accordance with the provisions of FASB ASC 360-10 and subsections. FASB ASC 360-10 requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of assets may not be recoverable. If such assets are considered impaired, the recognized impairment is measured by the amount by which the carrying amount of the asset exceeds the fair value of the asset. Management does not believe impairment indicators are present as of December 31, 2024.

15. Fair Value Measurements

The Organization is subject to the provisions of the Fair Value Measurements and Disclosures accounting standard. This standard requires the use of a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels: quoted market prices in active markets for identical assets and liabilities (Level 1); inputs other than quoted market prices that are observable for the asset or liability, either directly or indirectly (Level 2); and unobservable inputs for the asset or liability (Level 3). As of December 31, 2024, all of the Organization's investments are included in Level 1 of the hierarchy.

16. Summarized Prior-Year Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2023, from which the summarized information was derived.

17. Reclassifications

Certain amounts in the prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

18. Subsequent Events

Management has evaluated subsequent events through April 7, 2025, the date the financial statements were available to be issued.

NOTE 3 - INVESTMENTS

As of December 31, 2024, investments included:

<u>Description</u>	<u>Cost Basis</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Certificates of deposit	\$ 384,000	\$ 391,148	\$ 7,148
Money market funds	126,070	126,070	-
Mutual funds	85,466	85,466	-
Equities	901	972	71
Total	<u>\$ 596,437</u>	<u>\$ 603,656</u>	<u>\$ 7,219</u>

NOTE 3 - INVESTMENTS (concluded)

Investment income consisted of:

<u>Description</u>	<u>Amount</u>
Interest and dividends	\$ 30,245
Realized and unrealized gains(losses)	<u>4,414</u>
Total	<u>\$ 34,659</u>

Investment income included \$723 of interest earned on bank accounts.

NOTE 4 - PROPERTY AND EQUIPMENT

As of December 31, 2024, property and equipment included:

<u>Description</u>	<u>Amount</u>
Land	\$ 573,973
Buildings and building improvements	1,857,860
Infrastructure	528,828
Land improvements	301,870
Equipment and software	403,986
Construction in progress	138,864
Vehicles	115,767
Finance lease right-of-use asset	<u>4,828</u>
	3,925,976
Less: accumulated amortization and depreciation	<u>(1,614,226)</u>
Net property and equipment	<u>\$ 2,311,750</u>

Change in Estimate

During 2024, the Organization began transitioning from internally-developed online scheduling software to a cloud-based facility scheduling software. Management determined that the remaining useful life of the legacy software had changed from 10 years to one year. The software will continue to be accessed in 2025 but will not be used for its intended purpose. The book value of the software at December 31, 2023, of \$186,706 was amortized in 2024.

NOTE 5 - LAND – RESTRICTED FOR PERPETUITY

On December 9, 2009, the owners of the Valley View Hot Springs donated the land and facilities to the Organization. Ownership of the land and accompanying water rights were transferred via special warranty deeds. The land and accompanying water rights were valued at the estimated fair value at date of receipt of \$1 million plus acquisition costs. The use of the land is restricted in perpetuity for naturist use. In 2010, the Organization granted conservation easements on three of its properties to The Nature Conservancy and on one of its properties to the State of Colorado, Division of Wildlife. The conservation easements to The Nature Conservancy were valued at 40 percent of the properties' market value before the easement or \$716,093. The conservation easement to the State of Colorado was valued at 25 percent of the property's market value before the easement or \$136,250. The Organization did not receive any proceeds for the conservation easements. The terms of the conservation easements dictate that there will not be any additional development of the properties outside of the four designated building envelopes. The total losses on the conservation easements of the properties of \$852,434 were recognized in 2010.

NOTE 6 - DEFERRED REVENUE

Deferred revenue represents admissions and accommodation fees received in advance of providing services to the visitor. The change in the Organization's deferred revenue account for the year ended December 31, 2024, is comprised of the following:

<u>Description</u>	<u>Amount</u>
Balance at beginning of year	\$ 101,541
Additions:	
Admissions and accommodations sold	1,123,767
Reductions:	
Admissions and accommodations earned	<u>(1,206,647)</u>
Balance at end of year	<u>\$ 18,661</u>

NOTE 7 - FINANCE LEASE LIABILITIES

The Organization evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent the Organizations right to use underlying assets for the lease term, and the lease liabilities represent its obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, which arose from a finance lease, were calculated based on the present value of future lease payments over the lease term.

The Organization leases office equipment under a non-cancelable finance lease. The lease term is 5 years. Beginning in 2022, the Organization has elected to separate non-lease components from lease components in leases for office equipment.

NOTE 7 - FINANCE LEASE LIABILITIES (concluded)

Finance lease information included the following:

<u>Description</u>	<u>Amount</u>
<i>Line items in Statement of Financial Position for Finance Lease:</i>	
Assets	
Property and equipment, net	<u>\$ 2,334</u>
Liabilities	
Finance lease liabilities	<u>\$ 2,544</u>
<i>Components of finance lease cost in Statement of Functional Expenses:</i>	
Amortization of lease assets included in <i>Amortization and depreciatio</i>	\$ 966
Interest on lease liabilities included in <i>Other expenses</i>	<u>214</u>
Total	<u>\$ 1,180</u>
<i>Supplemental cash flow information related to leases:</i>	
Cash paid for amounts included in the measurement of lease liabilities	
Financing cash flows--finance leases	<u>\$ (1,147)</u>
<i>Other information:</i>	
Remaining lease term	2.5 years
Discount rate	7.00%
<i>Future maturities of finance lease liabilities:</i>	
<u>Fiscal years ending December 31st:</u>	<u>Amount</u>
2025	\$ 1,147
2026	1,147
2027	<u>478</u>
Total lease payments	2,772
Less: present value discount	<u>(228)</u>
Present value of lease liabilities	<u>\$ 2,544</u>

NOTE 8 - ENDOWMENT

The Organization has established an endowment fund to provide a permanent endowment by which only net income and limited amounts of principal will be made available to further the charitable purposes of the Organization. The endowment fund is funded at the Board's discretion with operating income surplus. Spending from the board-designated endowment fund requires approval.

NOTE 8 - ENDOWMENT (concluded)

Endowment net assets for the year ended December 31, 2024, included:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Beginning balance, December 31, 2023	\$ 100,000	\$ 1,000	\$ 101,000
Contributions	-	-	-
Appropriations	-	-	-
Ending balance, December 31, 2024	<u>\$ 100,000</u>	<u>\$ 1,000</u>	<u>\$ 101,000</u>

As of December 31, 2024, all endowment assets are held in certificates of deposit and savings accounts.

NOTE 9 - NET ASSETS WITH DONOR RESTRICTIONS

At year end, net assets with purpose-related donor restrictions included:

<u>Description</u>	<u>Amount</u>
Kitchen equipment	\$ 1,471
Refurbish ranch buildings	<u>1,300</u>
Total	<u>\$ 2,771</u>

At year end, net assets restricted for perpetuity included:

<u>Description</u>	<u>Amount</u>
Land parcels (Note 5)	
Valley View Hot Springs	\$ 609,897
Orient Mine	408,750
Everson Ranch	406,980
Susman Parcel	57,263
Cash restricted for endowment	<u>1,000</u>
Total	<u>\$ 1,483,890</u>

NOTE 10 - MERCHANDISE SALES

The Organization sells food and other products to visitors. Sales during the year ended December 31, 2024 included:

<u>Description</u>	<u>Amount</u>
Sales	\$ 63,850
Less: cost of goods sold	<u>(48,631)</u>
Total	<u>\$ 15,219</u>

NOTE 11 - IN-KIND CONTRIBUTIONS – VOLUNTEER SERVICES

Donated goods and services are reflected in the accompanying statements at their estimated value at date of receipt. In-kind contributions reflected in the financial statements for the year consisted of:

<u>Description</u>	<u>Amount</u>
Repairs and maintenance (91 hours at \$22/hour)	\$ 2,000
Materials for repairs and maintenance	<u>1,300</u>
Total	<u>\$ 3,300</u>

The value of services and materials donated was determined by the company performing the work. There were no donor restrictions associated with the in-kind contributions. The services and materials were allocated to programs and recorded in repairs and maintenance expense.

During the year ended December 31, 2024, the Organization received approximately 2,300 hours of volunteer services from 48 volunteers. Volunteers performed various tasks such as board and committee membership, camp and educational hosts, maintenance, and administrative assistance. The estimated value of these services, which are not recognized in these financial statements, was \$77,400.

NOTE 12 - NET ASSETS RELEASED FROM RESTRICTIONS

During the year, net assets were released from donor restrictions by incurring expenses satisfying the following restricted purposes:

<u>Description</u>	<u>Amount</u>
Hot springs road maintenance	\$ 20,000
Eiseman scholarship fund	4,656
Other	2,365
Property purchase	<u>1,000</u>
Total	<u>\$ 28,021</u>

NOTE 13 - RETIREMENT PLAN

The Organization sponsors a Simplified Employee Pension Plan (SEP-IRA) for employees. The approved contribution rate as of December 31, 2024, is 5% of eligible employees' wages. During the year ended December 31, 2024, the retirement benefit expense was \$26,897.

NOTE 14 - AVAILABILITY AND LIQUIDITY

The following represents Orient Land Trust's financial assets at December 31, 2024:

<u>Description</u>	<u>Amount</u>
Cash	\$ 274,993
Investments	<u>603,656</u>
Total financial assets	878,649
Less amounts with donor restrictions for purpose	(3,771)
Less amounts designated by the board for purposes other than general operations	<u>(281,056)</u>
Total financial assets available to meet general expenditures over the next 12 months	<u>\$ 593,822</u>

The Organization manages liquidity needed for operations primarily through budgeted monthly cash inflows and outflows. Cash inflows can be easily predicted since they are materially comprised of admissions and accommodations and contribution receipts. Cash outflows are planned accordingly so as not to exceed those expected inflows. In addition, the Board has designated an operating reserve for unexpected circumstances and as of December 31, 2024, the balance is \$200,000.

II. Firewise Task Force-Firewise Program. Creating and implementing a Community Wildfire Protection Plan (DISC/DEC)

MEMORANDUM

To: OLT Board of Directors

From: OLT Conservation Committee - Fire Mitigation subgroup (Firewise Taskforce)

Date: 8 April 2025

Subject: Wildfire Mitigation for Orient Land Trust

Introduction

Given OLT's location in a Wildland Urban Interface (WUI) environment, wildfire mitigation is a critical concern for the safety of residents, guests, and structures. Implementing effective wildfire mitigation strategies reduces wildfire risk, improves emergency response, and protects both natural and built environments. In this memorandum, we introduce the concepts of achieving a **Firewise Community** designation and developing a **Community Wildfire Protection Plan (CWPP)** to improve OLT's resilience against wildfires. We are also asking the Board to approve a number of implementation steps, including some minimal financing in 2025 to take four initial steps toward a Firewise Community designation and a CWPP. For 2026, we request the financing of approximately \$25,000 toward a Forest Restoration and Wildfire Risk Mitigation (FRWRM) 50/50 cost-share grant from the Colorado State Forest Service, resulting in funding for a \$50,000 vegetative fuels reduction project on OLTland.

What is Wildfire Mitigation?

Wildfire mitigation is the analysis, planning and treatment of properties to reduce or eliminate fire damage to values at risk.

Key aspects of wildfire mitigation include:

- **Preparation of a Wildfire Risk Assessment of the OLT Properties:** This would include the land, vegetation and existing structures or improvements. The Risk Assessment should include the likelihood of burning (burn probability) and the distribution of wildfire intensity in the event a burn occurs. The analysis includes the impacts of the fuels (including vegetation and existing structures, typical weather conditions, and the topography) on burn probability and wildfire distribution. The assessment shall also analyze the consequences to human life and health, infrastructure, the environment, and OLT economic and social structure in the event a catastrophic burn occurs on the site.
- **Development of a Wildfire Mitigation Plan:** This plan should address the issues exposed by the wildfire risk assessment with corrective actions designed to facilitate the reduction of risk

posed by a catastrophic wildfire to the identified values at risk. This plan should also include the protection of unique ecosystems that exist on OLT lands.

- **Structure Protection:** Implementing fire-resistant building materials and retrofits, with the primary emphasis on the prevention of ember intrusion into the structure and the removal of combustible materials within at least five feet of the foundation and building overhangs.
- **Fuel Reduction:** The removal and alteration of vegetative fuels to keep fire on the ground and out of the tree crowns, and to reduce the intensity of fire behavior within areas containing assets at risk and escape routes.
- **Coordination with Fire Response Agencies** – Establishing communication and collaboration with local fire districts, as well as state and federal agencies.
- **Community and Guest Preparedness** – Educating residents, staff and guests on fire safety measures and evacuation procedures.

What is Firewise Community Designation?

The Firewise USA program is a voluntary initiative of the National Fire Protection Association which helps communities reduce wildfire risks by adopting proactive measures. Earning Firewise designation can enhance OLT's ability to mitigate fire hazards through community education, improved preparedness, and access to technical resources. Firewise communities benefit from stronger collaboration with local fire agencies and may also qualify for insurance benefits and grant funding to support fire mitigation projects. Designation is obtained through an application process, first going through our CSFS liaison in Alamosa, who then must approve it and submit it to the

NFPA for Firewise Community designation.

What is a Community Wildfire Protection Plan (CWPP)?

A Community Wildfire Protection Plan (CWPP) is a strategic framework that identifies wildfire hazards and risks, outlines mitigation efforts, and prioritizes actions to enhance community safety. Developing a CWPP would provide a comprehensive approach for OLT to assess fire hazards, engage stakeholders, and implement risk reduction

strategies. The plan also facilitates eligibility for state and federal grants to support wildfire mitigation efforts, infrastructure improvements, and emergency response initiatives. CWPPs must be approved and signed by a representative from the three primary entities engaged in the development process—local government, local fire authority, and the Colorado State Forest Service.

Requests for Board Action

To advance wildfire mitigation efforts at OLT, we ask the Board to approve these steps:

- **Hold an initial CWPP meeting with Northern Saguache County Fire**

Protection District and the Colorado State Forest Service to discuss fire risk assessments and response planning. Cost is minimal - hosting and attending a Zoom meeting. Contact information is provided in the appendix. RJ will run this meeting.

- **Invite proposals for CWPP consultants.** Cost is minimal - RJ has offered to draft the invitation for review by members of the Conservation Committee.
- **Apply for Saguache County Sales Tax Grant.** Application due August 8. Cost is minimal.
- **Begin the process for becoming certified as a Firewise Community.** Volunteers will help write the required application, with RJ participating heavily. Cost is minimal.
- **Apply for Colorado State Forest Service FRWRM Grant (Forest Restoration and Wildfire Risk Mitigation).** This grant would cover the cost of boots-on-the-ground fuel mitigation work. This program is a 50/50 cost share grant, so grant funds would have to be matched by OLT. We suggest asking for a \$50,000 project, meaning \$25,000 from CSFS and \$25,000 from OLT.
 - Application due in Aug/Sep 2025 for March 2026 grants; funds are due after grant is announced in March 2026.
 - CSFS office in Alamosa may write the proposal for us.
 - RJ can design a project to fit within the \$50,000 cost.
 - Project should take 2 weeks or less to cover 10-15 acres or more.
 - Work could be done while VV is closed in December 2026.

Taking these actions will help protect OLT's staff, residents, guests, and natural resources while strengthening the organization's long-term sustainability in a fire-prone environment.

Appendix

Cost Considerations

CWPP products for OLT could be in the \$20,000 - \$50,000 price range, depending in part on the amount of grants awarded; further estimation is needed.

- The Colorado State Forest Service (CSFS) is a good resource on CWPP consultant pricing and boots-on-the-ground physical vegetation mitigation pricing for the Valley area. The CSFS is divided into geographic zones, and OLT properties are in the jurisdiction of the Alamosa Field Office, where **Adam Moore** is the Supervisory Forester and **Janae Malpas** is the Wildfire Mitigation Program Specialist.
- Boots-on-the-ground work would have different per-acre pricing for (1) machine work of tree mitigation in mixed conifer forests (felling and decking logs); (2) brush work like scrub oak (mastication with a rotary head cutter); and (3) hand work (chain saws and manual slash carryout) as 3 major pricing

categories. VV and the OLT lands are looking at mostly brush work, both machine and hand work. Some tree felling, but not logging style work - more arborist style work.

- On the Front Range, machine mastication work is going for around \$2,500 - \$3,500/acre and handwork (many variables to consider here) \$3,000 - \$5,000/acre.
- Allegra mentioned that she has worked with several conservation crews like Southwest Conservation Corps, based in Salida, that could do some fuels reduction work for a fairly reasonable price.

Grants

Grants are available for funding fuel removal work and CWPP development. A good grant source for this is a Forest Restoration and Wildfire Risk Mitigation (FRWRM) grant (see link below) Applications are due in August for grants awarded in March 2026.

A wildfire risk assessment and vegetative fuel reduction/modification prescriptions are both required in the application for a Firewise Community designation, and are components of a CWPP document. We believe that an OLT CWPP project would be a good candidate for the Saguache County Sales Tax Grants. Grants range from \$500 - \$7,500 and are issued twice a year. Fall 2025 application deadline is August 8.

Saguache County Sales Tax Grants link

<https://saguachecounty.colorado.gov/administrator/saguache-county-sales-tax-grant>

CSFS Grant page link

<https://csfs.colostate.edu/grants/#frwrmgp>

CWPP

To get the CWPP Process going, the first step is to coordinate a meeting. Key players to attend the meeting would be Adam Moore and/or Janae Malpas (CSFS), Wes Moores (Northern Saguache Fire Protection District), David Frees (Saguache County Office of Emergency Management), Kira Jones (Villa Grove Fire Dept), Dale Culver (BLM representative), Rio Grande NF- Saguache Ranger District, and The Nature Conservancy (TNC).

Contacts:

Name	Organization	Phone	Other
Adam Moore Janae Malpas	Colorado State Forest Service (CSFS)	(719) 587-0915	(719) 587-0917

Wes Moores	Northern Saguache Fire Protection District	(303) 999-6692	
David Frees	Saguache County Office of Emergency Mgmt. (OEM)	(719) 652-2732	(719) 588-0197
Kira Jones	Chief of Villa Grove Fire Dept.	(719) 655-2422	
Torrey Davis	The Nature Conservancy (TNC)	torrey.davis@tnc.org	
Tristram Post	District Ranger, Rio Grande N.F. - Saguache Ranger District	(719) 655-2547	
Dale Culver	BLM Field Manager	(719) 852-7074	

Additional resources:

BLM - Rocky Mountain District

[San Luis Valley Field Office](#)

Dale Culver, Field Manager

1313 E. Highway 160 Monte Vista, CO
81144 **Phone:** [719-852-7074](tel:719-852-7074)

Email: BLM_CO_SLVPLC_Mail@blm.gov

CSFS Alamosa Field Office

Adam Moore, Supervisory Forester

Janae Malpas, Wildfire Mitigation Program Specialist

Address: 101 South Craft Drive, Ste B Alamosa, CO 81101-1137

Email: CSFS_Alamosa@mail.colostate.edu

Phone Number: (719) 587-0915, (719) 587-0917

Fax: (719) 587-0916

Firewise USA is an online application and renewal process

[https://www.nfpa.org/education-and-research/wildfire/firewise-usa/become-a-fire wise-usa-site](https://www.nfpa.org/education-and-research/wildfire/firewise-usa/become-a-fire-wise-usa-site)

Firewise Colorado State Liaison is: Janae Malpas
Wildfire Mitigation Program Specialist Colorado State
Forest Service

csfs_firewiseusa@mail.colostate.edu

III. Employee Handbook Policy Revisions Reviewed and Approved (DISC/DEC)



ORIENT LAND TRUST

EMPLOYEE HANDBOOK

Revised: March 2025

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IMPORTANT NOTICE

THIS HANDBOOK IS DESIGNED TO ACQUAINT EMPLOYEES WITH THE ORGANIZATION AND PROVIDE SOME INFORMATION ABOUT WORKING HERE. THE HANDBOOK IS NOT ALL INCLUSIVE BUT IS INTENDED TO PROVIDE EMPLOYEES WITH A SUMMARY OF SOME OF THE ORGANIZATION'S GUIDELINES AND OUR EXPECTATIONS REGARDING YOUR CONDUCT. THIS EDITION SUPERSEDES AND REPLACES ALL PREVIOUSLY ISSUED EDITIONS AND ANY INCONSISTENT VERBAL OR WRITTEN POLICY STATEMENTS ISSUED PRIOR TO THIS HANDBOOK.

EXCEPT AS MAY BE REQUIRED BY STATE LAW, EMPLOYMENT WITH ORIENT LAND TRUST ("ORIENT LAND TRUST," "OLT," OR "THE ORGANIZATION") IS AT-WILL. EMPLOYEES HAVE THE RIGHT TO END THEIR WORK RELATIONSHIP WITH THE ORGANIZATION, WITH OR WITHOUT ADVANCE NOTICE, FOR ANY REASON. OLT HAS THE SAME RIGHT. THE LANGUAGE USED IN THIS HANDBOOK, ANY BENEFIT PLAN, AND ANY VERBAL STATEMENTS MADE BY MANAGEMENT ARE NOT INTENDED TO CONSTITUTE A CONTRACT OF EMPLOYMENT, EITHER EXPRESS OR IMPLIED; NOR ARE THEY A GUARANTEE OF EMPLOYMENT FOR A SPECIFIC DURATION. NO REPRESENTATIVE OF ORIENT LAND TRUST, OTHER THAN THE EXECUTIVE DIRECTOR OR THEIR AUTHORIZED REPRESENTATIVE], HAS THE AUTHORITY TO ENTER INTO AN AGREEMENT OF EMPLOYMENT FOR ANY SPECIFIED PERIOD AND SUCH AGREEMENT MUST BE IN WRITING, SIGNED BY THE EXECUTIVE DIRECTOR OR THEIR AUTHORIZED REPRESENTATIVE AND THE EMPLOYEE.

NO EMPLOYEE HANDBOOK CAN ANTICIPATE EVERY CIRCUMSTANCE OR QUESTION. AFTER READING THE HANDBOOK, EMPLOYEES WHO HAVE QUESTIONS SHOULD TALK WITH THEIR IMMEDIATE SUPERVISOR OR THE HUMAN RESOURCES DEPARTMENT. IN ADDITION, THE NEED MAY ARISE TO REVISE, DELETE, OR ADD TO THE PROVISIONS IN THIS HANDBOOK. EXCEPT FOR THE AT-WILL NATURE OF THE EMPLOYMENT, THE ORGANIZATION, RESERVES THE RIGHT TO MAKE SUCH CHANGES WITH OR WITHOUT PRIOR NOTICE NO ORAL STATEMENTS OR REPRESENTATIONS CAN CHANGE THE PROVISIONS OF THIS EMPLOYEE HANDBOOK.

INTRODUCTION

Welcome to Orient Land Trust. I hope you find the work here interesting, fun and challenging. Every job is important. Equally important are the people, such as you, who work as part of our team. Our emphasis on working safely and efficiently benefits everyone.

Orient Land Trust has the reputation for high quality and good service at reasonable prices. Each of us plays a role in ensuring that this reputation continues. We believe in working together to achieve common goals, and we invite you to join with us in achieving these goals.

This handbook serves as one of many tools to assist employees in becoming familiar with our organizational guidelines, practices and necessary information. Please read your Employee Handbook thoroughly and feel free to ask questions of your supervisor and/or the Executive Director to help you better understand your job and the organization as a whole. Thank you for all that you do to contribute to Orient Land Trust's success!

Sincerely,

Crystal England
Executive Director
Orient Land Trust

EMPLOYMENT POLICIES

EQUAL EMPLOYMENT OPPORTUNITY AND UNLAWFUL HARASSMENT

OLT is dedicated to the principles of equal employment opportunity. We prohibit unlawful discrimination against applicants or employees on the basis of age 40 and over, race (including traits historically associated with race, such as hair texture and length, protective hairstyles), sex, sexual orientation, gender identity, gender expression, color, religion, creed, national origin, ancestry, disability, military status, genetic information, marital status, or any other status protected by applicable state or local law.

Disability and Religious Accommodation

OLT will make reasonable accommodation for qualified individuals with known disabilities unless doing so would result in an undue hardship to the Organization or cause a direct threat to health or safety. OLT will make reasonable accommodation for employees whose work requirements interfere with a religious belief, unless doing so poses undue hardship on the organization. Employees needing such accommodation are instructed to contact their supervisor or the Executive Director.

Pregnancy Accommodation

Employees have the right to be free from discriminatory or unfair employment practices because of pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth.

Employees who are otherwise qualified for a position may request a reasonable accommodation related to pregnancy, a health condition related to pregnancy or the physical recovery from childbirth. If an employee requests an accommodation, the Organization will engage in a timely, good-faith, and interactive process with the employee to determine whether there is an effective, reasonable accommodation that will enable the employee to perform the essential functions of their position. A reasonable accommodation will be provided unless it imposes an undue hardship on the Organization's business operations.

The Organization may require that an employee provide a note from her health care provider detailing the medical advisability of the reasonable accommodation. Employees who have questions about this policy or who wish to request a reasonable accommodation under this policy should contact their Supervisor or the Executive Director.

OLT will not deny employment opportunities or retaliate against an employee because of an employee's request for a reasonable accommodation related to pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth. An employee will not be required to take leave or accept an accommodation that is unnecessary for the employee to perform the essential functions of the job.

EEO Harassment

OLT strives to maintain a work environment free of unlawful harassment. Unlawful harassment includes any unwelcome physical or verbal conduct or any written, pictorial, or visual communication directed at an individual (or group) because of that individual's (or group's) membership in, or perceived membership in, a protected class, that is subjectively offensive to the individual alleging harassment, and is objectively offensive to a reasonable individual who is a member of the same protected class. Harassment does not need to be in-person and can occur over electronic media, such as Zoom or other electronic platforms. Prohibited behavior may include but is not limited to the following:

- Written form, such as cartoons, emails, posters, drawings, or photographs.
- Verbal conduct, such as epithets, derogatory comments, slurs, or jokes.
- Physical conduct, such as assault or blocking an individual's movements.

This policy applies to all employees, including managers, supervisors, coworkers, and non-employees, such as customers, clients, vendors, consultants, etc.

Sexual Harassment

Because sexual harassment raises issues that are, to some extent, unique in comparison to other types of harassment, the Organization believes it warrants separate emphasis.

OLT strongly opposes sexual harassment and inappropriate sexual conduct. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- Submission to such conduct or communication is made explicitly or implicitly a term or condition of employment.
- Submission to, objection to, or rejection of, such conduct or communication is used as a basis for employment decisions affecting an individual.
- Such conduct or communication has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

All employees are expected to conduct themselves in a professional and businesslike manner at all times. Conduct which may violate this policy includes, but is not limited to, sexually implicit or explicit communications whether in:

- Written form, such as cartoons, posters, calendars, notes, letters, e-mail.
- Verbal form, such as comments, jokes, foul or obscene language of a sexual nature, gossiping or questions about another's sex life, or repeated unwanted requests for dates.
- Physical gestures and other nonverbal behavior, such as unwelcome touching, grabbing, fondling, kissing, massaging, and brushing up against another's body.

Complaint Procedure

If you believe there has been a violation of the EEO policy or harassment based on the protected classes listed above, including sexual harassment, please use the following complaint procedure. The Organization has established a program designed to prevent harassment, deter future harassers, and protect employees from harassment. The Organization takes prompt action to investigate and/or address alleged discriminatory or unfair employment practices. The Organization also takes prompt remedial actions, when warranted, in response to complaints of discriminatory or unfair employment practices. The Organization therefore expects employees to make a timely complaint to enable the Organization to investigate and correct any behavior that may be in violation of this policy.

Report the incident to your supervisor or the Executive Director, who will investigate the matter and take corrective action. Your complaint will be kept as confidential as practicable. If you prefer not to go to either of these individuals with your complaint, you should report the incident to the HR/Payroll Officer/Bookkeeper.

The Organization prohibits retaliation against any employee for filing a complaint under this policy or for assisting in a complaint investigation. If you believe there has been a violation of our EEO policy or that retaliation has occurred, please follow the complaint procedure outlined above. The situation will be investigated.

If the Organization determines that an employee's behavior is in violation of this policy, disciplinary action will be taken, up to and including termination of employment.

Job Related Problems

Employees who disagree or are dissatisfied with the Organization practice should promptly discuss the matter with their immediate supervisor, where appropriate. Normally, this discussion should be held within three to five days of the incident, or in a timely manner. Discussions held in a timely manner will enhance our ability to resolve concerns while it's fresh in everyone's mind. The majority of misunderstandings can be resolved at this level.

If the solution offered is not satisfactory, or if it is inappropriate to go to the supervisor, then employees are encouraged to take the problem to the Executive Director. If you prefer not to go to either of these individuals with your complaint, you should report the incident to the HR/Payroll Officer/Bookkeeper. If the problem still cannot be resolved, employees may submit a written complaint to the Chairperson of the Board of Directors for review and final decision about the situation. Also see the EEO/Harassment Complaint Procedure on page six.

Personal Use of Social Media Guidelines

The Organization permits employees' minimal use of social media on working time using OLT equipment and systems and is aware that employees may use social media during non-work time. This usage should not interfere with work duties. All postings on a blog, wiki, or social networking site on behalf of the Company are preapproved and sent by authorized employees.

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All other postings made by an employee on a blog, wiki, or social networking site are considered personal communications and are not Organization communications. Use of personal mobile devices during work time should be kept to a minimum. Employees are personally responsible for the content they publish. Postings by an employee concerning the Company are not prohibited provided they comply with guidelines set forth below or in this handbook.

If you post any comment that promotes or endorses Organization products or services in any way, the law requires that you disclose that you are employed by the Organization.

You must comply with all applicable laws including copyright and fair use laws. You may not disclose any sensitive, proprietary, confidential, or financial information about Company. You may not post anything related to company inventions, strategy, financials, or products that have not been made public. Confidential information includes trade secrets or anything related to the Company's inventions, strategy, financials, or products that have not been made public, internal reports, procedures, or other internal business-related confidential communications. Further detail is provided in the "Confidentiality" section of your employee handbook.

Nothing in this guideline is meant to interfere with employees' right under federal law to engage in protected and concerted activity, including employees' ability to discuss terms and conditions of their employment.

Ethics

Our reputation in the community is formed by the decisions we make. Toward that end, the Company has established values that are integral to working at Orient Land Trust.

All employees are expected to obey the law. Employees should review the Company's Code of Ethics to ensure complete understanding of all areas covered. Questions regarding the Company's Code of Ethics should be discussed with the employee's supervisor or other members of management.

Report violations of the Company's Code of Ethics to management or the OLT Board of Directors. The Company prohibits retaliation against an employee for filing a report or for assisting in an investigation.

Violation of the Code of Ethics will not be tolerated. In some cases, violations may lead to civil or criminal prosecution.

Employee Status

Employees of the Company are classified as either exempt or nonexempt under federal and state wage and hour laws and are further classified for administrative purposes, such as the administration of certain benefits. The following classifications are used throughout this Handbook.

Full-time Employee - an employee normally scheduled to work at least 30 hours per week.

Part-time Employee - an employee normally scheduled to work less than 30 hours per week.

Temporary Employee - an employee who is hired for short-term assignments. Temporary employees are generally hired to temporarily supplement the workforce or assist in the completion of a specific project. These temporary employment assignments are of limited duration. Temporary employees are not eligible for employee benefits, except as required by applicable law and may be classified as exempt or nonexempt on the basis of job duties and compensation.

Exempt Employee - Exempt employees are employees whose job assignments meet specific tests established by the federal Fair Labor Standards Act (FLSA) and state law and who are exempt from minimum wage and/or overtime pay requirements.

Non-exempt Employee - Nonexempt employees are employees whose job positions do not meet FLSA or applicable state exemption tests, and who are not exempt from minimum wage and/or overtime pay requirements. Nonexempt employees shall be paid time and one-half of their regular rate of pay for any work in excess of: (1) 40 hours per workweek; (2) 12 hours per workday, or (3) 12 consecutive hours without regard to the starting and ending time of the workday (excluding duty free meal periods), whichever calculation results in the greater payment of wages.

Drugs/Alcohol Use

Alert and rational behavior is required for the safe and adequate performance of job duties. Therefore, working after the apparent use of alcohol, a controlled substance or abuse of any other substance is prohibited. This includes working after the apparent use of marijuana, regardless of marijuana's legal status. Furthermore, the possession, purchase, or consumption (use), or sale of a controlled substance or alcohol on Company premises or while conducting Company business is prohibited.

Smoking

It is our objective to provide a smoke-free environment within our Organization. This prohibition includes all forms of tobacco and the use of electronic smoking devices (for example, e-cigarettes, e-cigars, e-hookahs, vape pens, etc.). Smoking is prohibited within all areas of the Welcome Center and within 25 feet of the main entrance into the building. This prohibition extends to all other buildings, pools, and ponds on the property. Employees may smoke in designated outdoor areas. This restriction applies to all employees and visitors, at all times, including non-business hours.

Code of Conduct

OLT has guidelines regarding Conflict of Interest, Confidentiality and Code of Ethics. These are considered part of this Handbook. All employees are required to sign acknowledgments of receipt. These acknowledgment forms are provided to you with this Handbook, and shall be

signed and returned to the HR/Payroll Officer/Bookkeeper along with the acknowledgement of the receipt of the Handbook.

It is expected that each staff person will treat OLT visitors, associates, fellow staff members, volunteers and the Board of Directors with the utmost courtesy, professionalism, and fairness at all times. The use of profanity is unacceptable in any situation. Good manners, a pleasant voice and a neat appearance are important assets; they will help instill respect and confidence in OLT. Maintain your desk and/or work area and common areas in orderly and usable condition. Dress in a manner appropriate for your job duties and situation.

This Code of Conduct policy in no way prohibits employee affiliations or activities that are protected under applicable local, state and federal laws, including but not limited to any activity that is protected under Section 7 of the National Labor Relations Act (NLRA), which includes the right of employees to organize collectively and to speak with others about their terms and conditions of employment.

Speaking with the Press

Communication with the media needs to be consistent, timely and professional. Therefore we require that all official responses to the media be made with authorization from the Executive Director. This requirement does not prevent employees from speaking with the media, but they should not attempt to speak on behalf of OLT unless they have specifically been authorized to do so by the Executive Director.

Personnel Records

The Company keeps a personnel file as a record of your employment. It is important for this record to be up-to-date and complete. This enables us to reach you in an emergency, forward your mail, and properly maintain your insurance and other benefits. It also helps keep track of your payroll deductions and many other things that concern you as an employee.

Notify the HR/Payroll Officer/Bookkeeper immediately if you have changes in any of the following areas: name, residence, telephone, marital status, insurance changes, tax exemptions, person to notify in case of an emergency, and other relevant information.

Additionally, you should notify the HR/Payroll Officer/Bookkeeper if you complete educational or training courses. This information may be considered with your other employment records as job opportunities arise in the Company.

If you want to look at your file or discuss it with someone, contact the HR/Payroll Officer/Bookkeeper. The review will take place in the presence of a [HR or Company representative] at a time arranged between the employee and the Company. Employees are permitted to obtain a copy of their personnel files but may be required to pay the reasonable cost of the duplication of the documents.

Pay Days

All employees are paid biweekly. Pay periods begin on Tuesday, ending two weeks later on a Monday. Paydays fall on the Friday following the end of the pay period. If the regular payday occurs on a holiday, the payday is the last working day prior to the holiday.

On each payday, employees receive a statement showing gross pay, deductions, and net pay.

Automatic deductions, such as additional tax withholding, contributions to voluntary benefit plans, and individual savings plans, may be arranged through HR/Payroll Officer/Bookkeeper .

For the employees' convenience, we offer the option of having their paychecks automatically deposited into their bank account.

MEAL AND REST BREAKS

Non-exempt employees who work five or more consecutive hours will be provided at least one unpaid 30-minute meal break. During the break, employees will be relieved of all duties and permitted to pursue personal activities. If the nature of the business activity or other circumstances exist that makes an uninterrupted meal break impracticable, the employee will be allowed to consume an on-duty meal without any loss of time or compensation.

Employees should take a compensated 10-minute rest period for every four hours of work. The chart below indicates what rest periods are required. Rest periods should be as close to the middle of an employee's shift as practical.

Work Hours	Rest Periods Required
2 or fewer	0
Over 2, and up to 6	1
Over 6, and up to 10	2
Over 10, and up to 14	3
Over 14, and up to 18	4
Over 18, and up to 22	5
Over 22	6

There is some flexibility for the length and timing of rest breaks. It is allowed to take two five-minute breaks in certain circumstances with a written waiver. Failure to authorize and permit rest breaks as required by Colorado law will be treated as if an employee was required to work an extra 10 minutes without pay.

Employees must comply with all applicable timekeeping requirements, including recording the beginning and end time of their meal breaks. Employees who are unable to take a meal or rest break to which they are entitled in accordance with this policy or who have been prevented or discouraged from taking a break to which they are entitled under this policy should immediately notify HR/Payroll Officer/Bookkeeper.

Overtime

From time to time, employees may be required to work overtime. In these instances, employees are given as much advance notice as practical.

For nonexempt employees, hours worked in excess of 12 hours in a day, 12 consecutive hours without regard to the starting and ending time of the workday, or 40 hours per workweek (excluding duty-free meal breaks), whichever results in the greater payment of wages, are paid at one and one-half (1 1/2) times the employee's regular rate. When a nonexempt employee has daily overtime and weekly overtime hours, the payment of daily overtime counts toward the payment of the weekly overtime. For purposes of calculating overtime, the established workday begins at 12:00 a.m. midnight until 11:59 p.m., and the workweek begins at 12:00 a.m. midnight on Tuesday and ends at 11:59 p.m. on Monday. For purposes of calculating overtime payments, only hours actually worked are counted. Consequently, hours paid but not worked, e.g., vacation, are not counted.

Pay for Exempt Employees

Exempt employees must be paid on a salary basis. This means exempt employees will regularly receive a predetermined amount of compensation each pay period on a weekly basis. The Company is committed to complying with salary basis requirements which prohibits unauthorized deductions.

If you believe an improper deduction has been made to your salary, you should immediately report this information to Human Resources. Reports of improper deductions will be promptly investigated. If it is determined that an improper deduction has occurred, you will be promptly reimbursed.

TIME REPORTING

Nonexempt employees are required to complete a time sheet.

Nonexempt employees must take a full 30-minute lunch period. Notify your supervisor immediately, if your lunch is shorter than 30 minutes or if it is interrupted by work. Exempt employees are required to report monthly to their department manager only time off from their regular work schedule.

These records are the only ones used by the Organization to calculate employee pay and paid time off balances. It is very important that they are accurate and complete. Nonexempt employees are expected to submit accurate and complete time records reflecting all hours worked. Employees who also chose to keep their own personal time records must provide them to the Company if they find a discrepancy between the Company's records and their records. Employees should contact their supervisors or [designate appropriate person by job title] with any questions about how their pay is calculated. Employees must promptly notify their supervisors or HR/Payroll Officer/Bookkeeper of any mistakes in their time records or pay. Employees also must

notify one of these individuals if they perceive that anyone is interfering with their ability to record their time accurately and completely. All reports will be investigated, and appropriate corrective action will be taken. The Company will not tolerate retaliation against employees for making a report or participating in an investigation.

DISCIPLINE/DISCHARGE

Occasionally, performance or other behavior falls short of our standards and/or expectations. When this occurs, management takes action that, in its opinion, seems appropriate.

Disciplinary actions can range from a formal discussion with the employee about the matter to immediate discharge. Action taken by management in an individual case does not establish a precedent in other circumstances.

Attendance and Punctuality

All employees are expected to be on time and punctual for showing up to work. In addition, regular attendance is considered an essential function and is necessary for the efficient operation of the business.

Employees who are going to be absent or late must contact their manager as soon as possible prior to the start of their shift. Leaving messages with other employees or on voicemail is not acceptable.

Failure to call in when absent for three consecutive days will result in termination.

Hours of Operation

OLT is open every day from December 29th through November 30th including all weekends and holidays through that period. The office is open from 9am to 9pm daily, and those are the hours for day visitors. The facilities are open 24/7 for overnight visitors. OLT is closed to all visitors from December 1 through December 28, unless special permission is given, by the Executive Director.

Holiday Scheduling

OLT operates on every holiday except Christmas. This includes but is not limited to the following holidays: New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, and Thanksgiving.

Staff is given flexibility in scheduling within each department with the goal for the holiday shifts to be shared by all the employees, so that no employee is required to work all the holidays.

Christmas Vacation

From December 1 through December 28th, OLT facilities are closed to visitors. Employees who reside on site are expected to share "on call" duties through this time period in case of deliveries, intrusions, emergencies, etc. The Executive Director will create a schedule to share this coverage. The first part of this closed period (Dec 1st – Dec 19th) is utilized for deep-cleaning of the facilities and scheduled projects. See Holiday Paid Time Off under Benefits for more information about December schedules

Snow Days/Weather Emergencies

In the event of inclement weather, our practice is to keep the Organization open for business as usual. Each employee should decide whether it is safe to travel to work. An employee who feels it would be dangerous to attempt to travel to OLT is to call his/her Manager or the Executive Director as soon as possible. There may be times when the Executive Director contacts employees to discuss weather related closings.

For exempt employees who do not travel due to weather, they may make up the time or choose to use a paid time off day. For non-exempt staff who do not travel due to weather, they may use a paid time off day or come in at a later time to make up the work on the clock. Any “makeup” time must be accomplished within the same work week.

EMPLOYEE BENEFITS

COLORADO SECURE SAVINGS

The Organization has a certified exemption from the Colorado Secure Savings Program. It does not participate in the Colorado Secure Savings Program since the organization currently offers an employer-sponsored retirement plan, the SEP IRA, to eligible employees. Please see HR/Payroll Officer to obtain information on the plan, including the terms, conditions, or eligibility requirements, or to obtain a copy of the Summary Plan Document.

Employees who are not eligible for the SEP IRA can independently enroll in Colorado Secure Savings as a voluntary participant. Please see the Colorado Secure Savings Program website: coloradosecuresavings.com.

Benefits Overview

As part of its compensation strategy, OLT offers a number of different insurance plans for eligible employees. Employment benefits vary according to the position and status of the employee. To receive certain benefits, eligible employees may be required to meet participation requirements and pay required premiums and other contributions. OLT complies with all applicable federal and state laws regarding the provision of benefits to same-sex spouses, domestic partners, and couples in a civil union.

Benefit plans offered by OLT are defined in legal documents such as insurance contracts and summary plan descriptions. In the event information in this Handbook or other employee communication conflicts with the actual terms and conditions of coverage, the plan documents will control. Benefits described in this Handbook, including the types of benefits offered and/or the requirements for eligibility of coverage, may be modified or discontinued from time to time at OLT’s discretion as permitted by law. OLT and its designated benefit plan administrators reserve the right to determine eligibility, interpretation, and administration of issues related to benefits offered by OLT.

Employees will have an opportunity to make changes to their benefit selections during the

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OLT's annual open enrollment period. Employees who experience a qualifying life event, such as marriage, divorce, or the birth of a child, will also be allowed to make a change in their benefits selection when that event occurs, in accordance with the terms of the plan document.

In the event you take a personal or other leave of absence, please consult HR/Payroll Officer/Bookkeeper to determine the impact the leave may have upon your benefits, including eligibility and/or making any required premium payments.

The Company currently offers these plans:

Medical Insurance Plan - helps pay covered medical expenses for you and eligible family members.

Dental Insurance Plan - provides you and your eligible dependents dental coverage at group rates.

Vision Insurance Plan – provides you and your eligible dependents vision coverage at group rates.

Accidental Death and Dismemberment (AD&D) Insurance Plan - provides payments in case of accidental death or dismemberment. This coverage is available to you and your eligible dependents at group rates.

Short-Term Disability (STD) Plan - helps replace your salary if you suffer a covered disability for a limited period of time.

Long-Term Disability (LTD) Plan - helps replace your salary if you suffer a covered disability for an indefinite period of time.

SEP IRA -or Simplified Employee Pension Individual Retirement Account, is a retirement plan that allows self-employed individuals and small business owners to contribute to retirement accounts for themselves and their employees.

For more information about these plans, including the terms, conditions, or eligibility requirements, please contact or obtain a copy of any Summary Plan Document from the HR/Payroll Officer/Bookkeeper.

Paid Time Off (PTO) Policy

As a benefit of employment, OLT offers its eligible employees paid time off (PTO). PTO is intended to provide the employee with an opportunity for scheduled vacation time away from work, but also for unscheduled time off due to illness, emergency, etc.

OLT PTO Policy provides PTO in at least an amount of paid leave hours required by Colorado Healthy Families & Workplaces Act (COHFWA) and PTO may be used for all the same purposes and conditions covered by COHFWA. OLT PTO Policy does not provide additional HFWA leave if an employee uses all of their available PTO for non-HFWA-qualifying

reasons (e.g., vacation).

To comply with COHFWA and incorporate sick time provisions into our PTO benefit , new employees are allocated 48 hours of PTO when hired.

After successful completion of four months of continuous employment, employees may be eligible for additional PTO according to the following schedule.

PTO BASE-Calculation for Year Hired	
Hours Worked in the First Four Months	Base Level of Paid Time Off Days
Fewer than 300	0
300 – 449	6
450 – 674	12
675 + (includes full-time salaried employees)	18

After the one-time initial 4 month PTO allotment, employees will be granted PTO on January 1 of each year according to the hours worked in the previous year (prorated if fewer than one year) according the schedule below. The total number of PTO days is calculated by adding the PTO BASE-Calculation Based on Previous Year to the PTO additions.

PTO BASE-Calculation for New Year Based on Previous Year Hours Worked	
Hours worked in the Previous Year (Prorated if fewer than one year)	Base Level of Paid Time Off Days
Fewer than 800	0
800 – 1199	6
1200 – 1799	12
1800 + (includes full-time salaried employees)	18

PTO Additions	
Year Hired	Number of additional days added to base level
Previous Year	0
Two Years Ago	1
Three Years Ago	2
Four Years Ago	3
Five Years Ago	4
Six Years Ago	5
Seven Years Ago	6
Eight Years Ago	7
Nine Years Ago	8
Ten Years Ago	9
Eleven Years Ago	10 maximum

For non-exempt hourly employees, the PTO pay rate will be figured as a 7-hour day. For exempt salaried employees, one day is 8 hours. PTO is paid at the employee's base pay rate at the time of absence. It does not include overtime, premium pay, or any other special forms of compensation. PTO is not included in the calculation of overtime. PTO may be taken in one hour increments.

Employees are encouraged to set up their paid time off as far in advance as possible, preferably at least 6 weeks in advance. To schedule planned PTO, employees should request advance approval from their supervisors. Requests are reviewed based on a number of factors, including business needs and staffing requirements.

After the first year of employment, employees will receive their annual PTO allotment on January 1 of each year. No employee is eligible to have more than a maximum of their annual PTO accrual plus 7 days in their PTO bank at any one time. Once an employee reaches their ceiling, the employee ceases accruing any additional PTO. If the employee later uses enough PTO to fall below the ceiling, the employee begins accruing PTO again on January 1st the following year until again reaching the ceiling. Accordingly, employees are encouraged to keep track of their PTO days/hours in order to avoid reaching their ceiling.

Employees who terminate employment prior to four months of employment have not earned additional PTO and therefore only receive the initial PTO unused upon termination. For employees who have completed more than four months of employment, upon termination of employment, such employees will be paid for all unused PTO that has been earned through the last day of work.

PTO COVERING PAID SICK AND EXIGENCY LEAVE IN ACCORDANCE WITH COHFWA

Paid sick leave may be used if an employee:

- (1) has a mental or physical illness, injury, or health condition that prevents them from working;
- (2) needs to get preventive medical care or to get a medical diagnosis, care, or treatment of any mental or physical illness, injury, or health condition;
- (3) needs to care for a family member who has a mental or physical illness, injury, or health condition or who needs to get preventive medical care or to get a medical diagnosis, care, or treatment of any mental or physical illness, injury, or health condition;
- (4) the employee or the employee's family member having been a victim of domestic abuse, sexual assault, or criminal harassment and needing leave for related medical attention, mental health care, or other counseling, victim services (including legal services), or relocation;
- (5) due to a public health emergency, a public official having closed either (A) the employee's place of business or (B) the school or place of care of the employee's child, requiring the employee needing to be absent from work to care for the child;
- (6) needs to care for a family member whose school or place of care has been closed due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected occurrence or event that results in the closure of the family member's school or place of care;
- (7) needs to grieve, attend funeral services or a memorial, or deal with financial and legal matters that arise after the death of a family member; or
- (8) needs to evacuate the employee's place of residence due to inclement weather, loss of power, loss of heating, loss of water, or other unexpected occurrence or event that results in the need to evacuate the employee's residence.

Paid sick leave may be used in one-hour increments. Employees begin accruing sick time upon hire.

It is your responsibility to notify your manager each day at the beginning of your shift when you cannot come to work because of an illness, injury, medical care, domestic violence, care for family whose school has been closed, evacuation of residence, or bereavement. Also, let your manager know when you expect to return to work. In the event you are absent for four or more workdays, medical or legal certification is required.

If you have an extended illness, accumulated sick time currently provides pay while you are away from work. Unused sick hours currently are carried over from year to year up to 48 hours so they can be accumulated and used when needed. Employees, however, may not use more than 48 hours of sick leave in a year.

Because paid sick time can be accumulated to be used if you are personally sick or injured; you will not receive extra pay or extra time off for your unused sick time. Paid sick time will not be used in the calculation of overtime. Also, you are not paid for unused sick time when you leave. Employers shall not retaliate against an employee for requesting or using paid sick leave. Additional rules will apply in the case of a public health emergency.

Personal Leaves of Absence

Normally, personal leaves of absence are not granted. If, on rare occasions, management deems the circumstances warrant approval, an unpaid leave for reasons other than illness, disability, vacation or a leave of absence otherwise protected under federal or state law may be

granted for not more than 30 days.

Holiday Pay

From Dec 19 through December 27th all staff is given time off. All employees currently eligible for paid time off (i.e., all employees working at least 800 hours annually) are paid for this time off, excluding Saturdays and Sundays. This holiday paid time off is in addition to other paid time off described above. Holiday paid time off will be paid at the same rate as the PTO described above.

If an employee has an option of when to work, and chooses to work during this holiday paid time off period, s/he will only be paid for the hours worked and not receive any additional holiday pay. If a staff member is scheduled or otherwise required to work by decision of the Executive Director the employee will be paid his or her holiday pay in addition to his or her hourly rate for all hours actually worked on the holiday.

In addition, all full-time exempt staff receive holiday pay for New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and the day after Thanksgiving. If an exempt staff member is required to work on one of these six (6) holidays, then the employee will receive an additional day of PTO.

Non-exempt staff will receive time-and-one-half (1.5) their regular rate for working on New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and the day after Thanksgiving.

OTHER BENEFITS

Professional Development

OLT employees are encouraged to take courses and engage in professional and community activities that enhance their effectiveness in their current positions as well as their potential to take on new responsibilities within OLT.

Employees are encouraged to identify development areas and potential training options. This would include attending professional conferences and seminars. Specific training requests shall be made via the employee's Manager to the Executive Director well in advance. It shall not be assumed that employees may attend all relevant conferences, though OLT will make a concerted effort to make effective use of all funds budgeted.

LEAVES OF ABSENCE

Jury Duty

OLT recognizes jury duty as a civic responsibility of everyone. When summoned for jury duty, an employee will be granted leave to perform their duty as a juror. If the employee is excused

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from jury duty during their regular work hours, they are expected to report to work promptly.

Employees receive regular pay for the first three days of jury duty if they were scheduled to work and a juror service certificate is submitted.

Beginning the fourth day and thereafter, an employee as a juror is paid \$50.00 per day by the State of Colorado for state district or county court jury duty. For jury duty in excess of three days, employees receive the difference between jury duty pay and their regular pay up to a maximum of 10 days (80 hours). Jury duty leave beyond this time is without pay from OLT.

FAMLI PARTICIPATION

FAMLI benefits provide partial income protection for eligible employees who are temporarily unable to work due to their or a family member's qualifying medical or legal reason, specifically, for the care of a newborn, adopted child, or fostered child; to care for a family member with a serious health condition; for the employee's own serious health condition; for qualifying military exigency leave; or to address safety needs or the impact of domestic violence and/or sexual assault. FAMLI provides up to 12 weeks of partially paid leave or up to 16 weeks under certain circumstances related to pregnancy and childbirth. Employees seeking to take FAMLI leave should notify Human Resources at least 30 days before beginning leave or as soon as practicable.

Contributions to the FAMLI fund are a shared responsibility between the employer and the employee. Therefore, as a participating organization, OLT remits the full 0.9% of your wages to the FAMLI fund in accordance with the law and regulations, half of which is a payroll deduction of 0.45% from your earned wages taken from each paycheck, with the Organization contributing the other half (0.45% of your wage) on your behalf. For more information about this important state-facilitated program, including eligibility, required documentation, and process, please see famli.colorado.gov. Contributions by employers and employees began January 1, 2023, and benefits became available January 1, 2024.

[OPTIONAL: An agreement between employer and employee is required; see sample in whitepaper] It is Company policy to allow employees to "substitute" (run concurrently) an employee's accrued paid leave (e.g., [insert applicable leave: sick, vacation, or PTO]) while on paid FAMLI leave to get the employee to 100% of wages if the employee elects to do so. This additional paid leave is only available when an employee has a qualifying FAMLI reason for leave. For more information about this piece of FAMLI leave, please contact Human Resources.

OR

[OPTIONAL: Only use with a policy in place] It is Company policy to allow employees additional paid leave while on paid FAMLI leave to get the employee to 100% of wages if the employee elects to do so. This additional paid leave is only available when an employee has a qualifying FAMLI reason for leave. For more information about this piece of FAMLI leave, please contact Human Resources.

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Military Duty

Employees granted a military leave of absence are reinstated and paid in accordance with the federal and state laws governing veterans' re-employment rights. In the event an employee is called for military duty, OLT will pay the employee the difference between the pay received for military duty and his/her regular pay up to a maximum of two weeks. Verification of your military pay is required.

Voting

Voting is an important responsibility we all assume as citizens. We encourage employees to exercise their voting rights in all municipal, state, and federal elections. Under most circumstances, it is possible for employees to vote either before or after work. If it is necessary for employees to arrive late or leave work early to vote in any election, employees should arrange with their supervisor no later than the day prior to Election Day.

ACCOMMODATIONS FOR NURSING EMPLOYEES

A private space will be provided, and reasonable time will be permitted, for nursing employees to express milk during the workday for up to two years following the birth of a child. The time permitted typically will run concurrently with the time already provided for meal and rest breaks. If the breaks cannot run concurrently and/or additional time is needed, human resources and the employee will agree upon a schedule which might include the employee using unpaid leave (if non-exempt), annual leave/vacation time, arriving at work earlier, or leaving later. In the event unpaid leave is used, the employee will be relieved of all work-related duties during any unpaid break.

Employees will be provided with the use of a room, office, or other private area, other than a bathroom or toilet stall, that is shielded from view and free from intrusion from coworkers and the public. The Company will make a reasonable effort to identify a location within close proximity to the work area for the employee to express milk.

The Organization reserves the right to not provide additional break time or a private location for expressing breast milk if doing so would substantially disrupt the Organization's operations. The Organization will not demote, terminate, or otherwise take adverse action against an employee who requests or makes use of the accommodations and break time described in this policy.

SAFETY/REPORTING OF INJURY

If employees are injured on the job, no matter how minor, they must notify HR/Payroll Officer/Bookkeeper as soon as they are able, and report in writing within 10 days after the injury. We want to provide you with prompt medical treatment from one of our designated medical providers. Treatment for on-the-job injuries must be obtained from one of these medical providers or you may be responsible for the cost of medical treatment. Prompt reporting of the accident will help us to take steps to reduce the possibility of future accidents.

Anti-Violence

Any action, which in management's opinion is inappropriate to the workplace, will not be tolerated. Such behaviors may include, but are not limited to, physical and/or verbal intimidating, threatening, or violent conduct, vandalism, sabotage, arson, use of weapons, and bullying. Also prohibited is the carrying of weapons onto Company property, regardless of whether the employee possesses a concealed carry permit.

Employees should immediately report any such occurrences to their supervisor or to the Human Resources Department. We will investigate complaints. When employees are found to have engaged in the above conduct, management will take action that it believes is appropriate.

Employees should directly contact law enforcement, security, and/or emergency services if they believe there is an imminent threat to the safety and health of themselves or co-workers.

If you are a victim of domestic violence, please contact Human Resources for assistance.

Workplace bullying is repeated mistreatment through verbal abuse, offensive conduct/behaviors and work interference. If you feel are subjected to workplace bullying please contact human resources.

APPEARANCE AND ATTIRE

At OLT, personal appearance, hygiene, and attire are very important. A professional image must be maintained to instill confidence in the minds of our customers. This helps ensure our Company's success. Employees' appearance should be consistent with good hygiene, safety, and what our Company considers appropriate business attire.

Business casual attire, designed to create a more relaxed way of dressing for employees, is often acceptable. Business casual means business appropriate. Business casual never means sloppy. All clothes must be clean, pressed, and wrinkle-free. The workday is not the weekend. If you are not sure, do not wear it.

COMMUNICATION SYSTEMS

The Organization's computer network, access to Internet, email, and voicemail systems are business tools intended for employees to use in performing their job duties. Therefore, all documents and files are the property of the Company. All information regarding access to the Organization's computer resources, such as user identifications, modem phone numbers, access codes, and passwords, is confidential Organization information and may not be disclosed to non-Organization personnel.

All computer files, documents, and software created or stored on the Organization's computer systems are subject to review and inspection at any time. This includes web-based email employees may access through Organization systems, whether password-protected or not.

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Employees should not assume that any such information is confidential, including email either sent or received.

Computer equipment should not be removed from the Organization premises without written approval from a department head. Upon separation of employment, all communication tools should be returned to the Organization.

SOFTWARE AND COPYRIGHT

The Company fully supports copyright laws. Employees may not copy or use any software, images, music, or other intellectual property (such as books or videos) unless the employee has the legal right to do so. Employees must comply with all licenses regulating the use of any software and may not disseminate or copy any such software without authorization. Employees may not use unauthorized copies of software on personal computers housed in Company facilities.

UNAUTHORIZED USE

Employees may not attempt to gain access to another employee's personal file of email messages or send a message under someone else's name without the latter's express permission. Employees are strictly prohibited from using the Company communication systems in ways that management deems to be inappropriate. If you have any question whether your behavior would constitute unauthorized use, contact your immediate supervisor before engaging in such conduct.

EMAIL

Email is to be used for business purposes only, during working times. While personal email is permitted, it is to be kept to a minimum. Personal email should be brief and sent or received as seldom as possible. The Company prohibits the display, transmittal, or downloading of material that is offensive, pornographic, obscene, profane, discriminatory, harassing, insulting, derogatory, or otherwise unlawful at any time. No one may solicit, promote, or advertise any outside organization, product, or service through the use of email or anywhere else on Company premises during working times. Working time does not include breaks or meal periods. Management may monitor email from time to time.

Employees are prohibited from unauthorized use of encryption keys or the passwords of other employees to gain access to another employee's email messages.

VOICEMAIL

The Company voicemail system is intended for transmitting business-related information. Although the Company does not monitor voice messages as a routine matter, the Company reserves the right to access and disclose all messages sent over the voicemail system for any

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purpose. Employees must use judgment and discretion in their personal use of voicemail and must keep such use to a minimum.

TELEPHONES/CELL PHONES/MOBILE DEVICES

Employee work hours are valuable and should be used for business. Excessive personal phone calls can significantly disrupt business operations. Employees should use their break or lunch period for personal phone calls.

Confidential information should not be discussed on a cell phone or via any mobile device. Phones and mobile devices with cameras should not be used in a way that violates other Company guidelines such as, but not limited to, EEO/Sexual Harassment and Confidential Information. Employees' use of a cell phone or mobile device to access company systems is prohibited without prior authorization. Such access, once authorized, may subject the employee's personal device to discovery requests or Company action. Employees authorized to access Company systems and information using a personal device must immediately inform the Company if the device is lost or stolen.

For safety reasons, employees should avoid the use of cell phones and mobile devices to make calls while driving. Employees must park whenever they need to use a cell phone. Generally, stopping on the shoulder of the road is not acceptable. Employees are prohibited from using a cell phone or other device to text while operating a motor vehicle. Texting is permitted only where the vehicle is at rest and lawfully parked.

CONFIDENTIAL INFORMATION

Employees of the Organization will have access to confidential information of the Organization and our clients. Confidential information includes, but is not limited to, information concerning guests, donors (members) employees, volunteers, constituents and similar subjects. If uncertain if information is secret, contact your Manager/Supervisor.

This non-disclosure prohibition applies both during and after an employee's employment. Any copying, reproducing, or distributing of confidential information in any manner must be authorized by management. Confidential information remains the property of the employer and must be returned to the Company upon separation or at any time upon demand.

In addition, employees are prohibited from purchasing or selling securities based on information not generally available to the public.

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Conflicts of Interest

In making decisions, all employees of our Organization must exercise sound independent judgment. Personal or outside interests or relationships must not influence employees to the detriment of the Organization.

Employees must not engage in any activities or relationships, including personal investments, which might directly or indirectly result in a conflict of interest or impair their independence of judgment. They must not accept gifts, favors, or benefits that might tend in any way to influence them in the performance of their duties.

If employees have any questions whether a situation is a conflict of interest, they should discuss the matter with their manager. If there is disagreement, refer the matter to the Executive Director for a final determination.

Whistleblower Policy

The Organization wants to maintain the highest standards of conduct and ethics. As representatives of the Organization, all employees must practice honesty and integrity in fulfilling their responsibilities and must comply with all applicable laws and regulations. In order to achieve this goal, the Organization asks for cooperation from all employees in notifying it of any suspected fraudulent or dishonest use or misuse of resources or property or any

Employee Handbooks: Nonprofit Whistleblowers 3violation of any applicable law or regulation by any staff, board member, consultant, volunteer, or client. If an employee reasonably believes that some policy, practice, or activity of the organization is in violation of law, or if funds or property are being used inappropriately, a written complaint should be filed by that employee with the Executive Director. If the Executive Director is involved in the complaint, then the employee is authorized to contact the Chairperson of the Board. Reports will be investigated and kept confidential to the extent possible, consistent with the need to conduct an investigation. The Organization will not retaliate against an employee who, in good faith, makes any reports under this policy.

Data Disposal Policy

During the course of your employment, the Organization will collect certain information that is classified as “personal identifying information,” or PII, under applicable laws. Such information may include, but is not limited to:

- Your first and last name or initials
- Username(s) and password(s)

- Social Security number
- Driver's license or other identification card number
- Medical documentation
- Biometric data

The Organization may keep these records in paper and/or electronic format. When such documentation is no longer needed, pursuant to records retention requirements and best practices, the Organization will either (a) destroy the records or (b) arrange for their destruction, e.g., by shredding, erasing, or otherwise modifying the personal identifying information in such a manner as to render it unreadable or indecipherable through any means.

DOCUMENT RETENTION POLICY

It is important to our Organization to have systemic review, retention, and destruction of documents received or created by the Organization in connection with the transactions of the Organization's business. This policy applies to all records and documents, regardless of form, and includes guidelines regarding how long each type of document should be kept and how records should be destroyed. Electronic documents should be retained as if they were paper documents. Your supervisor will train you on the document retention schedule for documents associated with your job. Violations of this policy will not be tolerated.

SEPARATION OF EMPLOYMENT

We request that employees who wish to resign their positions notify the Organization of their anticipated departure date and go over the check-out procedures at separation (conversion of insurance, return of property, delivery of final paycheck, etc.) with the HR/Payroll Officer/Bookkeeper.

Employees may be considered for re-employment provided they qualify for the position of interest and while they were employed with the Organization maintained satisfactory performance and attendance.

ACKNOWLEDGMENT OF RECEIPT

**I HAVE RECEIVED A COPY OF OUR EMPLOYEE HANDBOOK DATED March 2025
I UNDERSTAND THAT THE HANDBOOK PROVIDES A SUMMARY OF THE
ORGANIZATION’S GUIDELINES AND ITS EXPECTATIONS REGARDING MY
CONDUCT. I UNDERSTAND I AM TO BECOME FAMILIAR WITH ITS CONTENTS.**

**I UNDERSTAND THAT, EXCEPT AS MAY BE REQUIRED BY STATE LAW, MY
EMPLOYMENT WITH THE ORGANIZATION IS AT-WILL. THIS MEANS THAT
NEITHER I NOR THE ORGANIZATION IS COMMITTED TO AN EMPLOYMENT
RELATIONSHIP FOR A SPECIFIC PERIOD OF TIME AND THE EMPLOYMENT
RELATIONSHIP MAY BE TERMINATED BY ME OR THE ORGANIZATION AT
ANY TIME, FOR ANY REASON.**

**THE LANGUAGE USED IN THIS HANDBOOK AND ANY VERBAL STATEMENTS
OF MANAGEMENT ARE NOT INTENDED TO CONSTITUTE A CONTRACT OF
EMPLOYMENT, EITHER EXPRESS OR IMPLIED, NOR ARE THEY A GUARANTEE
OF EMPLOYMENT FOR ANY SPECIFIC DURATION.**

**I UNDERSTAND THAT NO REPRESENTATIVE OF ORIENT LAND TRUST
("ORIENT LAND TRUST," "OLT," OR "THE ORGANIZATION"), OTHER THAN
THE EXECUTIVE DIRECTOR OR THEIR AUTHORIZED REPRESENTATIVE, HAS
THE AUTHORITY TO ENTER INTO AN AGREEMENT OF EMPLOYMENT FOR
ANY SPECIFIED PERIOD AND ANY SUCH AGREEMENT MUST BE IN WRITING,
SIGNED BY THE PRESIDENT/OWNER/EXECUTIVE DIRECTOR AND ME. WE
HAVE NOT ENTERED INTO SUCH AN AGREEMENT.**

**FURTHER, I UNDERSTAND THAT THE CONTENTS OF THIS HANDBOOK ARE
SUMMARY GUIDELINES FOR EMPLOYEES AND, THEREFORE, NOT ALL
INCLUSIVE. THIS HANDBOOK SUPERSEDES ALL PREVIOUSLY ISSUED
EDITIONS. NO ORAL STATEMENTS OR REPRESENTATIONS CAN CHANGE THE
PROVISIONS OF THE HANDBOOK OR ANY SUPPLEMENT. EXCEPT FOR THE AT-
WILL NATURE OF EMPLOYMENT, THE ORGANIZATION RESERVES THE RIGHT
TO REVISE, DELETE, OR ADD TO ANY OR ALL OF THE GUIDELINES
MENTIONED, ALONG WITH ANY OTHER PROCEDURES, PRACTICES, BENEFITS,
OR OTHER PROGRAMS OF THE ORIENT LAND TRUST. THESE CHANGES MAY
OCCUR AT ANY TIME, WITH OR WITHOUT NOTICE.**

I HAVE READ AND UNDERSTAND THE ABOVE STATEMENTS.

Signature

Employee Name

Date

March 2025 28

COLORADO OVERTIME AND MINIMUM PAY STANDARDS ORDER (COMPS ORDER)

ACKNOWLEDGMENT OF RECEIPT

I HAVE BEEN PROVIDED AND HEREBY ACKNOWLEDGE RECEIPT OF A COPY OF THE COLORADO OVERTIME AND MINIMUM PAY STANDARDS ORDER (COMPS ORDER) POSTER.

Employee Signature_____ **Date**_____ **Print**
Employee Name: _____



COLORADO
Department of
Labor and Employment

COLORADO WAGE & HOUR RIGHTS & RESPONSIBILITIES:
The COMPS Order (Colorado Overtime & Minimum Pay Standards) Poster & Notice

Effective 1/1/2025
Use new version released by each December

Colorado Minimum Wage: **\$14.81 per hour in 2025, updated yearly** (COMPS Rule 3)

- Must pay at least minimum wage for all time worked, whether by hour, salary, commission, piece rate, etc.
- Use the highest minimum wage applicable; [ColoradoLaborLaw.gov](https://coloradolaborlaw.gov) lists all local minimum wages
- 15% lower is allowed for unemancipated minors — but not for some local minimum wages

Overtime: **1½ regular rate after 40 weekly hours, or 12 daily or consecutive** (Rule 4)

- Can't give time off instead of overtime pay; can't average overtime and non-overtime weeks (or days)
- Agriculture: Overtime after 48 hours (56 at some highly seasonal sites); extra breaks and pay on long days
- Some (not all) jobs in health, ski, and heavy vehicles are partly or fully exempt (Rules 2.3-2.4)

Meal Periods: **30 minutes uninterrupted & duty-free, in shifts over 5 hours** (Rule 5.1)

- Can be unpaid only for employees completely relieved of duty, and allowed do personal activities
- If work doesn't allow uninterrupted meal periods: must allow eating on duty, on paid time
- As much as practical, meal periods must be at least 1 hour after starting shifts, and 1 hour before ending

Rest Periods: **10 minutes, paid, every 4 hours** (Rule 5.2)

# Work Hours:	Up to 2	>2, up to 6	>6, up to 10	>10, up to 14	>14, up to 18	>18, up to 22	>22
# Rest Periods:	0	1	2	3	4	5	6

Deductions, Credits, Charges, & Withheld Pay (Rule 6, & Colorado Wage Act)

- Final pay: Owed promptly (if a termination by employer) or at next pay date (if employee resigned)
- Unused vacation: Must pay to departing employees, even if fired for cause or resigned without notice
- Tip credit: Can lower hourly pay up to \$3.02 if tips (not service charges) aren't diverted to untippled staff
- Meals: Can charge cost or value (without profit) of voluntarily accepted meals
- Lodging: Can charge \$25-\$100 weekly (by housing type) if voluntary and primarily for employee benefit
- Uniforms: Can't charge or require deposits for special uniforms, special cleaning, or ordinary wear and tear
- Other deductions: Only for items in CRS 8-4-105; not for poor work, breakage, quitting without notice, etc.

Time Worked: **All on-duty or on-premises time that must be paid** (Rule 1.9)

- Cleanup or setup (examples: put on or remove clothes, or gear, worn only at work)
- Checking in or out (timeclock, security or safety screening, etc.), or waiting to do so
- Receiving or sharing work information, or wait for tasks — but not just off-duty time on premises
- Travel for employer benefit — but not normal commuting (Rule 1.9.2)
- Sleep time required to be on-site — but not if lengthy and uninterrupted (Rule 1.9.3)

Exemptions from COMPS (Rule 2.2 lists all; highlights below)

- Executive/supervisor, administrator, or professional: \$56,485 (updated yearly) in salary (not hourly pay)
- Other high-level work: non-manual jobs paid 2½ times the above salary; % owners who actively manage
- Some (not all) salespeople, computer professionals, drivers, camp/outdoor ed staff, or property managers
- Duties to pay wages, including most limits on deductions, still apply if exempt from COMPS

Employer Responsibilities (Rule 7)

- Give employees pay statements (total pay, rate, tips, credits, and time worked), and keep for 3 years
- Display this poster/notice where easily seen (or give to employees); also include in any handbook/manual
- Use translations (available from this Division) of this poster/notice for employees with limited English
- Not giving (or undercutting) posters or notices may disallow employer credits, deductions, or exemptions
- Individuals with control over work may be liable for wages and violations, even at incorporated employers

Complaint & Anti-Retaliation Rights (Rule 8)

- File complaints in the Division or Court, or send the Division confidential tips
- Retaliation, or actions interfering with rights, may yield fines or other consequences
- Immigration status is irrelevant to these rights, and can't be used to interfere with rights

Contact Us:

DIVISION OF LABOR STANDARDS & STATISTICS
303-318-8441 / 888-390-7936 / cdle_labor_standards@state.co.us (English or Spanish)

For all laws, guidance & complaints:
coloradolaborlaw.gov

Spanish guidance & complaints:
leyes.laboralesdecolorado.gov

This notice in other languages:
cdle.colorado.gov/LaborStandardsPosters

March 2025 30

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IV. Letter of Support from the Board for OLT's Dark Sky Application (DEC)

This is a sample of the letter from the Board for OLT's Dark Sky Park application. The board can approve this as is or suggest changes so the letter can be revised and included in OLT's application that will be submitted at the end of the year



ORIENT LAND TRUST
Valley View Hot Springs
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A Colorado 501(c)(3) Corporation
84-1582988

Board of Directors

04-19-2025

Jon Florey
Chairperson

Subject: Letter of Support for Orient Land Trust International Dark Sky Park Designation

Susan Hicks
Vice Chairperson

Dear International Dark Sky Places Review Committee,

Patrick Comiskey
Treasurer

The board of directors of Orient Land Trust is writing to express our strong support for the nomination of Orient Land Trust for International Dark Sky Park designation. We believe this designation would be a significant benefit to the land trust, the local community, and the broader environment.

Scott Hamilton
Secretary

Roger Courtemanche

Orient Land Trust possesses exceptional and pristine night skies, a valuable natural resource. The preservation of these dark skies is crucial for:

Bill Moench

Terry Seitz

Aleia Schaum

Tricia Huth

Officers

Crystal England
Executive Director

- Protecting nocturnal wildlife: Many animals rely on dark skies for navigation, hunting, and mating. Reducing light pollution is essential for their survival.
- Promoting public education and enjoyment: Dark skies offer a unique and awe-inspiring experience, fostering appreciation for our natural world and encouraging engagement with astronomy.
- Supporting scientific research: The clear night skies at Orient Land Trust are valuable for astronomical observations and research.
- Enhancing tourism and economic development: Dark sky tourism is a growing industry, and this designation could attract visitors and boost local businesses.

We believe that the International Dark Sky Park designation would further enhance Orient Land Trust's reputation as a leader in environmental stewardship and a premier destination for experiencing the beauty of the night sky. We are confident that the land trust management has the dedication and resources to effectively protect and manage its night skies.

We urge you to favorably consider this nomination. We are available to provide any further information or assistance needed.

Sincerely,

Jon Florey, President/Chair of the Board
Orient Land Trust

V. .Rescind Resolution for Bank Cards for OLT Managers: Interim Facilities Manager, Housekeeping, Visitor Services Manager and replace with Resolution for Credit Cards for Managers and Manager Spending Policies (DEC)

The board passes resolutions providing spending authority on OLT bankcards for management employees. At the January 25, 2025 board meeting a resolution was passed approving bank cards for new and existing managers, Interim Facilities Manager Mica B., Housekeeping Manager Robin S. and Visitor Services Manager Amory R.

In the course of the 2024 audit, the auditor mentioned that credit cards for managers instead of bank cards would provide greater security and monitoring for the organization's spending. ED Crystal E. agreed with this advice and consulted with the board asking permission to use credit Cards through Bill.com Spend and Expense platform, AKA Divvy. The board agreed and so managers did not receive bank cards, but instead received credit cards with budget and spending limits set up.

The following resolution and motion will rescind the resolution and motion approving bank cards and instead approve credit cards for OLT spending by MANagers

See the sample resolution. A board member will propose a motion to pass the resolution.



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**Board of
Directors**

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Chair

Susan Hicks
Vice-Chair

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Treasurer

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Roger
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Tricia Huth

Officers

Crystal England
Executive Director

ORIENT LAND TRUST
Resolution No. 2025-001 Revised
Concerning Spending Authority and Debit Card for
OLT Managers
January 25, 2025

FINDINGS:

A. At the January 25, 2025 Board Meeting the Board followed practices and processes to approve bank cards for OLT Managers.

B. Managers in all departments require the authority, means and responsibility to make purchases on OLT's behalf as part of their management duties. We have new and existing managers that need bank cards.

C. In the course of the 2024 audit in February 2025, the auditor mentioned that credit cards for managers instead of bank cards would provide greater security and monitoring for the organization's spending. ED Crystal E. agreed with this advice and consulted with the board asking permission to use Credit Cards through Bill.com Spend and Expense platform, AKA Divvy. The board agreed and so managers did not receive bank cards, but instead received credit cards with budget and spending limits set up.

D. This resolution rescinds and revises the resolution passed at the January 25, 2025 board meeting.

RESOLUTION:

Orient Land Trust Board of Directors resolves as follows effective April 19, 2025:

1. Business Credit Cards shall be issued to Mica Bishop in his role as Interim Facilities Manager, Robin Shumway in her role as Housekeeping Manager, Amory Reed in her role as Visitor Services Manager, Crystal England in her role as ED, Doug Bates, Information Technology and Scott McCumber in his role.

Jon Florey, Chair

Date

ATTEST:

Scott Hamilton, Secretary

Date

Updates (Approved, In Progress, and/or No Additional Board Decision Needed Items)

I. Update on Backup Hydro Plant (Previously Approved)

\$189,600 (Total Board Approved)

-\$131,663.98 (Spent so far in 2023-2024)

\$57,936.02 (Approved Budget Remaining for New Hydro in 2025)

So far in 2025 we have spent \$7,729.92 of the remaining budget for the project,

II. Update on New Telescope (Previously Approved)

At the January 25, 2025 board meeting the board approved \$84,985 plus a 20% contingency for a new telescope. A down payment of \$38,908.43 was paid to order the telescope .

III. Employee Housing Taskforce Report Progress

Background

The board created the task force at the January 2025 board meeting to evaluate options to continue to offer housing to employees in OLT housing and even the potential to expand housing for more employees. Traditionally, OLT housed only managers, and the job required housing onsite. In 2024, responding to the pressures of being able to hire qualified staff, OLT started housing non-managers in ranch structures like the ranch house, "beehive" cabin and space to park a tiny home for non-manager staff working at the front desk. These options are temporary as we look at the best use of those facilities and the use could change.

The task force was asked to investigate where and what type of housing would be appropriate (including costs to build, maintain and the potential income from housing fees) and report back on at least three options at the April 2025 meeting. The options could also include buying an existing property that would meet the needs to house multiple employees.

The Employee Housing Taskforce is still working on the report to the board. This is a small update on the many avenues the taskforce is exploring.

Housing Survey Results April, 2025

Narrative:

Fourteen (14) staff responded to the OLT housing survey. Of those 14, five (5) staff currently have housing available on OLT property. Those 5 indicated overall satisfaction with their current situation (although there was one who suggested a few improvements that could be made).

Five staff (5) members who do not currently have housing indicated an interest in having that available.

Three (3) who did not have OLT housing expressed no interest for the following reasons:

One(1) has a satisfactory living situation with the option of staying a long time; one(1) owns their own home; one(1) had an ambivalent response about their sense of satisfaction with current situation - "yes and no" but did respond to questions about potential housing development.

A fourth(1) respondent did not fill out most of the fields and some responses seemed to indicate lack of interest in housing at OLT or at least no interest in offering input about the design.

Of the 5 who indicated interest in housing at OLT the following factors are notable:

Most indicated a preference for a private bathroom.

Most indicated that access to a common kitchen was sufficient (as opposed to having one's own kitchen)

There was some interest indicated for a common living space with chairs and a common work space.

(Based on these responses I would interpret a general openness to some form of communal living -with a private bathroom seeming to be an important consideration.)

I am not able to draw conclusions about the preferred housing model as it appears respondents indicated more than one option as opposed to indicating their most "ideal" .

The category that scored the most “3’s” and “4’s” was “entire structure to myself with access to a common space including: kitchen – 11; common room with seating – 7; workspace with table or desk – 4. Those who did not respond to this category are in the group that have satisfactory housing off OLT property or have manager housing. Also notable are the responses to the category of “a room to myself in a house with...check all that apply”. Out of 10 responses, 9 indicated a preference for their own bathroom.

Finally, there are several comments that may be worth discussion:

- 1) Suggestion about shared work at the ranch
- 2) Upkeep of existing living structures
- 3) A monthly housing stipend
- 4) Selling land to employees to build their own home.
- 5) Young people are less concerned about private homes

IV: Tree Trimming at the Ranch and Hot Springs in 2025 (Previously Approved)

At the January Board Meeting, the board approved \$19,200 for tree trimming at the hot springs and ranch properties in 2025. The work at the hot springs was completed in four days in February for \$3,295. This work will continue at the ranch in September to avoid disturbing nesting and bird habitat.

V. Staff Office Remodel in the Welcome Center (Previously Approved)

The office remodel approved by the board at the January 25, 2025 meeting is mostly complete. The board approved \$6,300. To remodel the staff office upstairs at the Welcome Center. The remodel proposal and approval did not include new furniture or fixtures. So far \$2,655.45 has been spent on this project.

Review Pending “Parking Lot” Items (Items for Awareness with No Request and/or Decision Needed from Board at this Time) - 11:20 AM (15 minutes)

- IV. Additional Phases of Hot Springs Property Road maintenance to be presented for approval at the October 2025 Board meeting if we have enough net operating funds available
- V. Ranch House Foundation (2025-2026)(Project Proposal will be presented at a later meeting when necessary)

No Additional information for the board packet.

Policy Review

I. Employee Housing Policy

This is the current OLT Employee Housing Policy reviewed by Employers Council, OLT 's employment legal and human resources help.

OLT Housing Policy

Under very limited circumstances and on rare occasions Orient Land Trust (OLT) may make housing available to its employees. OLT does not normally provide housing for staff and has a limited number of housing units available, therefore OLT does not guarantee housing will be available for all staff.

When an on-site presence of an employee is deemed necessary to meet programmatic requirements, OLT may, at its option, provide adequate housing for the employee required to live on its business premises. In cases where OLT selects this option, the housing will be furnished for the convenience of OLT, to offer continuous operational coverage, guest services, security, and readily available personnel in emergencies. In such a case, the employee may be required to accept such housing as a condition of employment.

Housing for employees not tied to a specific role is very limited and will be considered on a first-come, first-served basis, or another assignable basis, if and when housing becomes available. Housing for employees is not available at each OLT location.

Employees provided with housing will be required to sign and abide by an Employee Housing Agreement with OLT.

Nothing in this policy is to be construed to prohibit the OLT from maintaining a safe and secure work environment or to limit its right to impose disciplinary actions as it may deem appropriate for reasons of misconduct or poor performance, regardless of whether the misconduct or poor performance arises out of matters related to employee housing. Such disciplinary actions may include termination of employment. Employment is at-will and subject to termination by the OLT or the employee at any time, with or without notice and with or without cause.