November 24, 2015

The Logan County Board of Commissioners met in regular session with the following members present constituting a quorum of the members thereof:

Rocky L. Samber	Chairman
David G. Donaldson	Commissioner
Gene A. Meisner	Commissioner

Also present:

Alan Samber	Logan County Attorney
Pamela M. Bacon	Logan County Clerk
Marie Granillo	Logan County Deputy Clerk
Trae Miller	Logan County Economic Development
David E. Long	Logan County Department Human Services
Shannon Graves	
Betty Green	Logan County Road and Bridge
Chad Wright	Logan County Road and Bridge
Laurie Jones	Logan County Economic Department
Peggy Michaels	Logan County Assessor
Rick Jackson	Tetsell
Brett Powell	Logan County Sheriff
Dave Appelhans	
Patty Bartlett	Logan County Treasurer
Callie Jones	Journal Advocate
Forrest Hershberger	South Platte Sentinel

Chairman Samber called the meeting to order at 9:00 a.m. The meeting opened with the Pledge of Allegiance.

Chairman Samber asked if there were any revisions or corrections for today's agenda. None were indicated.

The Board continued with the Consent Agenda items:

- Approval of the Minutes of the November 17, 2015 meeting.
- The re-appointment of the following members to the Logan County Fair Board for four-year terms:
    - Kassie Roth – Horse Events.
    - Rod Talbert – 4H Rodeo.

Commissioner Meisner moved to approve the Consent Agenda for the November 24, 2015 Board of County Commissioner meeting. Commissioner Donaldson seconded the motion.

Chairman Samber had one edit in the minutes. Top of page 2, first paragraph Chairman Samber continued with New Business; The Board will open proposals for Lawn Maintenance for various county properties. There was one bid received one bid open: change that last sentence, "There was one bid received and opened." The motion carried 3-0.

Chairman Samber continued with New Business:
Commissioner Donaldson made a motion to accept the proposal and approve the agreement between Logan County and Dave's Mowing and Maintenance for various county properties and authorize the chairman to sign. Commissioner Meisner seconded and the motion carried 3-0.

The Board conducted a Public Hearing to consider the Logan County Budget for fiscal year 2016.
Chairman Samber opened the Public Hearing.

- Brett Powell addressed the Board
- Dave Long addressed the Board

Chairman Samber closed the Public Hearing.

The Board conducted a Public Hearing to consider the Logan County Pest District Budget for fiscal year 2016.
Chairman Samber opened the Public Hearing.

- Dave Appelhans addressed the Board
- Rick Jackson addressed the Board

Chairman Samber closed the Public Hearing.

The Board moved on to Miscellaneous Business/Announcements:

County Offices will be closed Thursday and Friday, November 26 and 27, 2015 for the Thanksgiving weekend.

The Board will not hold meetings on December 1, 2015 due to the Colorado Counties, Inc. Winter Conference in Colorado Springs.

The next regular business meeting is scheduled for Tuesday, December 8, 2015 at 9:00 a.m. in the hearing chambers at the Logan County Courthouse.

There being no further business to come before the Board the meeting was adjourned at 9:20 a.m.

Submitted by:

Marie T. Granillo
Logan County Deputy Clerk

Approved: December 8, 2015

BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY, COLORADO

(seal)

By: _____
Rocky L. Samber, Chairman

Attest:

_____
Logan County Clerk & Recorder

Commissioners

+

LOGAN COUNTY SOLID WASTE DEPARTMENT--MATT CHRISP, SUPERVISOR

315 Main Street Sterling, CO 80751
(970)522-8657 Fax---(970)522-1995

FOR NOVEMBER 2015		TONS	PRICE	CHARGES
City of Sterling (Packers)CHG	SF	432.87	@ $1.07	$463.17
City of Sterling (Dump Trucks)CHG	CL	216.4	@ $20.00	$4,328.00
City of Sterling Cleanup CHG	SFCC	38.58	@ $1.07	$41.28
Commercial (Packers & Roll Offs)	C	977.97	@ $21.00	$20,537.37
Out of County	OC	7.39	@ $42.00	$310.38
General Public		497.38	@ $21.00	$10,444.98
Area Town Clean-ups	CPC		@ $1.00	$0.00
Petroleum Contaminated Soil	PCS		@ $25.00	$0.00
				$0.00
>5 Tons on Free Certificate Days	XTON	11.18	@ $21.00	$234.78
Rural Free Certificate Days	NC	64.86	NC	
TOTAL TONS		**2246.63**		
$10.00 MINIMUM DIFFERENTIAL				**$662.30**
E-Waste Recycling		11 items		$88.00
E-Waste Recycling	NC		NC	
GEW (Government E-Waste)			lb $0.08	$0.00
Outgoing Recycled Tires/Metal/Wood				
Car Tires (CHG)		80	@ $5.00	$400.00
Truck Tires (CHG)			@ $8.00	$0.00
Car/Truck Tires (NC)			NC	
Tractor Tires (CHG)		1	@ $12.00	$12.00
Earth Moving Tires (CHG)			@ $20.00	$0.00
Tractor/Earth Moving Tires (NC)			NC	
R&B Illegally Disposed Tires & Matts (NC)			NC	
Mattresses/Box Spring (CHG)		104	@ $3.00	$312.00
Mattresses/Box Spring (NC)			NC	
Appliances (CHG)		9	@ $5.00	$45.00
Appliances (NC)			NC	
Analytical Reviews	ARV		@	$0.00
Unsecured/Unauthorized Loads (CHG)			@ $10.00	$0.00
CASH				$6,792.50
CHARGE				$31,086.76
TOTAL				$37,879.26
TOTAL # OF VEHICLES		713		

Pam Jerdig 12/1/15

LOGAN COUNTY SOLID WASTE SUR-CHARGE REPORT

NOVEMBER	TONS	CPC (CLOSURE)
CASH	336.43	
CHARGE	1222.35	
CITY OF STERLING	687.85	NA
TOTAL	**2246.63**	**$0.00**
E-WASTE	0	NA
GEW		NA
RECYCLED METAL		NA
RECYCLED TIRES		NA
RECYCLED WOOD	0	NA
GRAND TOTAL TNS	2246.63	

Pam Jerdig
12-1-2015

Name: Apex Group LLC
Address: Sterling
Row Permit # 2015-38

AGREEMENT TO USE LOGAN COUNTY RIGHT OF WAY
INDIVIDUAL PERMIT

THIS AGREEMENT made this (**County fills in**) _____day of _____, _____, by and between the County of Logan, State of Colorado, hereinafter called "County", and APEX GROUP LLC - SCOTT SCHAEFER the undersigned easement holder or landowner, hereinafter called "Applicant".

WHEREAS, Applicant owns the following described premises, or has an easement on, over or through said premises, to-wit (legal description): 137, 135 CLUB ROAD, APEX GROUP LLC IS BUILDING HOMES ON ABOVE ADDRESSES. ; and

WHEREAS, Applicant desires to install and construct a GAIN ACCESS TO CORP VALVES, which will be located **(Circle One)** along, under, or across CLUB ROAD, to benefit the above described premises; and

WHEREAS, the County is willing to allow such installation and construction by Applicant, but only upon the terms and covenants contained herein.

NOW, THEREFORE, in consideration of paying the County the sum of **$100.00** or **$200.00** and keeping of the terms and covenants contained herein, the parties agree as follows:

- [x] Applicant agrees to furnish the County in writing in advance of installation the exact location and dimensions of said installation and construction.

- [x] Buried installations must be at no less than 48 inches below the lowest level of any borrow ditch paralleling the County Road and an "Individual permit" must be submitted for each instance.

- [x] Applicant shall have the right to install and construct _____, described above, in the right of way of _____, but such installation and construction shall be done only in the following manner. All work within the county ROW shall be performed only during regular business hours of the Logan County Road & Bridge Department to enable supervision and inspection of the work.

- [x] All work authorized by this Agreement **shall be completed no later than** December 31, 2015.

- [x] It is understood that no paved or oil-surfaced road shall be cut and will be crossed by boring only. For other roads and crossings of County property after installation. Applicant shall restore the surface to the same condition as existed prior to such construction.

- [x] All cost and expense of installation, construction, maintenance, removal, or replacement is to be paid by the Applicant.

- [x] The traveling public must be protected during this installation with proper warning signs or signals both day and night. Warning signs and signals shall be installed by and at the expense of Applicant.

APEX GROUP LLC
ROW 2015-38
135 & 137 Club Rd Stlg

Name: Apex Group LLC
Address: Sterling
Row Permit # 2015-38

☑ Applicant hereby releases the County from any liability for damages caused by said ACCESS TO H20 MAIN ON CLUB RD, whether caused by employees or equipment of the County, or others, at any time. Further, Applicant agrees to protect, save and hold harmless, and indemnify the County from and against all liability, loss, damages, personal injuries or expenses suffered by or imposed against the County by reason of the construction, installation or maintenance of the above described improvement.

☑ No perpetual easement or right of way is granted by this instrument and should Applicant's use of said right-of-way interfere with the County's use, or intended use of said right-of-way, Applicant will remove or relocate the same upon demand of the County. Applicant shall pay all costs of such removal or relocation.

☑ This Agreement shall be a covenant running with the above-described real property and shall be binding upon the parties hereto, their heirs, successors, personal representatives, and assigns.

☑ Other Provisions: n/a

Owner #1

_____ Printed name APEX GROUP, LLC - SCOTT SCHAEFER
Signature

Owner #2

_____ Printed Name _____
Signature

Individual Right-of-Way Permit Applicant:

SCOTT SCHAEFER - APEX GROUP, LLC
Printed name

_____
Signature

Address: 135 & 137 CLUB RD
STERLING CO 80751

Receipt #15
✓# 1076

Application Fee Paid $200 11/23/2015

Date 11-23-2015

Signed at Sterling, Colorado the day and year first above written.

THE BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY, COLORADO

_____
Rocky L. Samber (Aye) (Nay)

_____
Gene A. Meisner (Aye) (Nay)

_____
David G. Donaldson (Aye) (Nay)

Rev. 5/2014

APEX GROUP LLC
ROW 2015-38
135 & 137 Club Rd, Stlg

Name: Apex Group LLC
Address: Sterling
Row Permit # 2015-38

RIGHT OF WAY
INSPECTION FORM

LOGAN COUNTY, 315 MAIN STREET, STERLING, CO 80751

PERMIT DATE 11/20/2015

PROJECT ADDRESS 137 & 135 CLUB ROAD

OWNER APEX GROUP LLC ADDRESS 601 S 10th AVE

DESCRIPTION OF WORK DIG UP ACCESS TO MAIN H2O LINE TO EXPOSE CORPORATION VALVES

TO SCHEDULE AN INSPECTION, PLEASE CALL 970-522-3426 OR 970-520-6370

THE ISSUANCE OR GRANTING OF THIS PERMIT SHALL NOT BE CONSTRUED TO BE A PERMIT FOR, OR AN APPROVAL OF ANY VIOLATION OF ANY OF THE PROVISIONS OF THE ORDINANCES OF LOGAN COUNTY. PERMITS PRESUMING TO GIVE AUTHORITY TO VIOLATE OR CANCEL THE PROVISIONS OF ORDINANCES OF LOGAN COUNTY SHALL NOT BE VALID. THIS PERMIT SHALL EXPIRE IF WORK AUTHORIZED IS NOT COMMENCED WITHIN 180 DAYS OR WORK IS SUSPENDED OR ABANDONED FOR A PERIOD OF 180 DAYS.

Logan County Inspector _____ Date _____

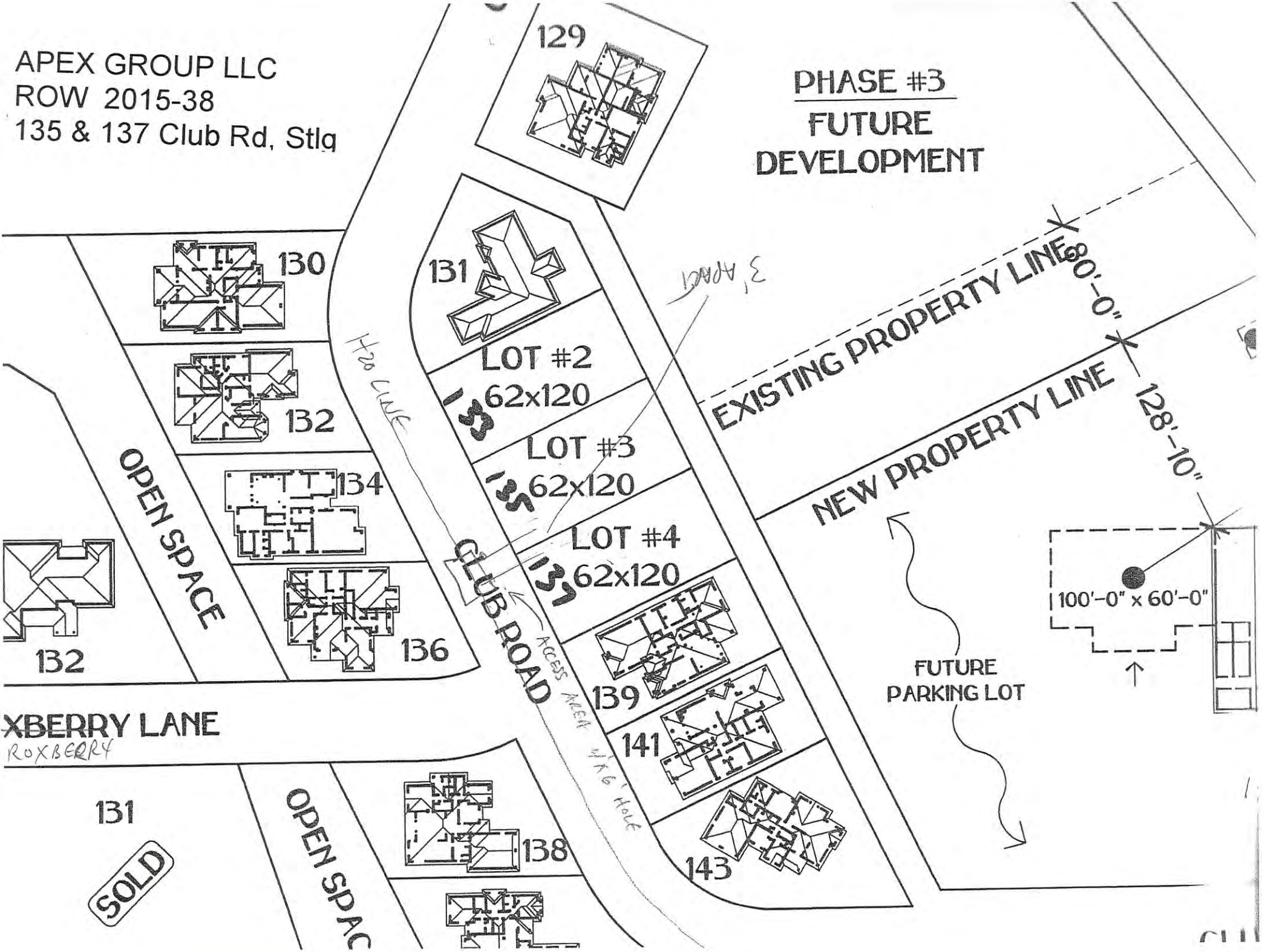
Work Performed By _____

Approved _____ NOT Approved _____ Depth _____

Notes: _____

APEX GROUP LLC
ROW 2015-38
135 & 137 Club Rd, Stlg

APEX GROUP LLC
ROW 2015-38
135 & 137 Club Rd, Stlg



COLORADO COUNTY OFFICIALS AND EMPLOYEES RETIREMENT ASSOCIATION RETIREMENT PLAN AND TRUST AGREEMENT

401(a) PARTICIPATION AGREEMENT

Amended and Restated Effective as of July 1, 2013

Prepared by

HOLLAND & HART LLP

ATTORNEYS AT LAW

SUITE 3200
555 SEVENTEENTH STREET
DENVER, COLORADO 80202-3979
(303) 295-8000

ASPEN • BILLINGS • BOISE • BOULDER • CASPER • CHEYENNE • COLORADO SPRINGS • DENVER
DENVER TECH CENTER • JACKSON HOLE • SALT LAKE CITY • SANTA FE • WASHINGTON, D.C.

COLORADO COUNTY OFFICIALS AND EMPLOYEES RETIREMENT ASSOCIATION RETIREMENT PLAN AND TRUST AGREEMENT

401(a) PARTICIPATION AGREEMENT

Association Member / Participating Employer: Logan County

Association Member Original Participation Date: April 1, 1981

Participation Agreement Effective Date: April 22, 2014

Prior Participation Agreement Information. If this is an amended Participation Agreement, please indicate the effective date of the last Participation Agreement: January 1, 2016

PREAMBLE

I. **AGREEMENT**. By this Agreement, by and between Colorado County Officials and Employees Retirement Association ("Association") and the Association Member specified in this Participation Agreement ("Agreement"), the Association Member adopts as a Participating Employer the Colorado County Officials and Employees Retirement Association Retirement Plan and Trust Agreement (the "Plan"), as amended and restated effective July 1, 2013, and as further amended or supplemented from time to time, subject to the modifications set forth in this Agreement. This Agreement shall amend and supersede any previous participation agreement made by and between the Association Member and the Association.

II. **ADOPTION OF THE PLAN**. The specified Association Member adopts the Plan as a Participating Employer pursuant to the terms of the Plan and this Participation Agreement, effective as of the Participation Agreement Effective Date. The Participating Employer's participation in the Plan is conditioned on the timely payment by the Participating Employer of its proportional share of contributions under the Plan, and in the case of contributions deducted from a Participant's Compensation, payment will be made as soon as practicable, but in no event later than the thirtieth (30th) day after such amounts would otherwise have been paid to the Participant.

III. **REVIEW OF THE PLAN**. The Participating Employer has reviewed the Plan, and in particular, Article 15 of the Plan. The Participating Employer has consulted, or had opportunity to consult, with its legal and tax advisors with reference to the Plan and this Participation Agreement.

IV. **APPROVAL OF PLAN TRUSTEE AND ADMINISTRATOR.** The Participating Employer approves and confirms the Trustee and Administrator designated by the Association in the Plan to serve in each such capacities.

V. **ASSOCIATION AS AGENT.** The Participating Employer irrevocably designates the Association as its agent as set forth in Article 15 of the Plan for all purposes of the Plan, and authorizes the Association, on behalf of the Participating Employer, to perform the specific acts and to exercise the specific powers granted under the Plan. The Association or its designee shall have authority to make any and all necessary rules or regulations, binding upon the Participating Employer and its Employees, to effectuate the purpose of the Plan.

VI. **PARTICIPATING EMPLOYER'S CONTRIBUTIONS.** All contributions made by the Participating Employer under the Plan and this Participation Agreement shall be determined separately by each Participating Employer, and shall be allocated only among the eligible Participants of the Participating Employer making the contribution in accordance with Section 3.1 of the Plan.

PARTICIPATING EMPLOYER ELECTIONS

(Paragraphs in this section are numbered to correspond to sections of the Plan.)

Note: Officials may opt out of Plan participation; however, if Officials do participate they do not have to satisfy any minimum eligibility requirements. Accordingly, Sections 2.1(b)(2), 2.4(b) and 2.5(a) below only pertain to Employees. Additionally, Officials are always fully vested in Participating Employer contributions; therefore Sections 5.2(b)(1), 5.2(c), 5.2(d), 5.2(e) and 5.2(g) below only pertain to Employees.

2.1(b)(2) **STATUS OF EMPLOYEE.** "Employee" means the following: ***[Specify one option only.]***

[X] Every employee of the Participating Employer who: ***[Complete either (a) and (b) together or (c) only.]***

(a) works at least 12 months per year, and

(b) who works at least 20 hours per week; *or*

(c) who works at least _____ hours per year.

[ ] ***All Employees***. Every employee of the Participating Employer.

2.1(b)(2) **ELIGIBILITY SERVICE PERIOD.** To become eligible to participate in the Plan, an Employee must continuously perform the type of service required above (*e.g., a certain number of hours per week*) for the period of time specified below: ***[Specify one option only.]***

[X] None. Every Employee meeting the criteria above may begin participation upon the first day of the payroll period following the Employee's Date of Hire.

[ ] Twelve month period.

[ ] Six month period.

[ ] _____ month period. (Reminder, maximum vesting period is ten years.)

2.4(b) **RE-EMPLOYMENT MORE THAN THIRTY (30) DAYS AFTER TERMINATION.** ***[Specify one option only.]***

☐ The Participating Employer shall grant prior service credit for purposes of **eligibility** service in the event an Employee terminates employment with an Association Member (including the Participating Employer) more than thirty (30) days before his most recent Date of Hire with the Participating Employer.

☒ In accordance with the default provisions of Section 2.4(b) of the Plan, the Participating Employer shall not grant prior service credit for purposes of **eligibility** service in the event an Employee terminates employment with an Association Member (including the Participating Employer) more than thirty (30) days before his most recent Date of Hire with the Participating Employer.

☐ Not Applicable. **Eligibility** service has been selected above as immediate (none).

2.5(a) **CHANGE IN STATUS.** ***[Specify one option only.]***

☐ A Participant who continues in the employ of the Participating Employer but ceases to be employed in the capacity required for eligibility as defined above will be deemed to satisfy the eligibility provisions and will continue to make contributions to the Plan under Plan Section 3.3, and will be entitled to participate in the allocation of any contribution of the Participating Employer made under Plan Section 3.1 and 3.2, despite the change in status.

☒ In accordance with the default provisions of Section 2.5(a) of the Plan, a Participant who continues in the employ of the Participating Employer but ceases to be employed in the capacity required for eligibility as defined above will no longer satisfy the eligibility provisions.
[If this option is chosen, select one of the following.]

☐ Upon return to an employment status meeting the eligibility criteria, the Employee must complete the applicable Eligibility Service Period (which shall commence as of the date the Employee returns to such employment status) before recommencing participation in the Plan.

☒ Upon return to an employment status meeting the eligibility criteria, the Employee will recommence participation as of the first day of the month following the date the Employee returns to such employment status.

3.1(a) **PARTICIPATING EMPLOYER CONTRIBUTIONS.** The Participating Employer shall make a contribution for each Participant for each Plan Month as specified below: ***[Specify one option only.]***

☐ The Participating Employer will contribute 3% of the Compensation of such Participant for the Plan Month.

☒ The Participating Employer will contribute 4% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer will contribute 5% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer will contribute 6% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer will contribute 7% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer will contribute __% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer's contribution for each Participant will equal an amount directed by each Participant, with a minimum of _____% (a whole percentage, no less than three percent (3%)) and a maximum of _____% of the Compensation of such Participant. **Once an election is made, it is an irrevocable election until a new Participation Agreement is adopted.**

☐ The Participating Employer will contribute to each Participant _____% (a whole percentage, no less than three percent (3%)) of the Compensation of such Participant for the Plan Month based on _____ attained Years of Service; _____% (a whole percentage, no less than three percent (3%)) of the Compensation of such Participant for the Plan Month based on _____ attained Years of Service; _____% (a whole percentage, no less than three percent (3%)) of the Compensation of such Participant for the Plan Month based on _____ attained Years of Service; and _____% (a whole percentage, no less than three percent (3%)) of the Compensation of such Participant for the Plan Month based on _____ attained Years of Service.

☐ For Participants hired after March 31, 1986, the Participating Employer will contribute the percentage of Compensation of such Participant for the Plan Month corresponding to the rate required of the employer share portion of Social Security (Old Age, Survivors, and Disability) under the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. Contributions for a Participant will stop once such Participant's earnings have reached the social security annual maximum taxable

earnings limit. For Participants hired on or before March 31, 1986, the Participating Employer will contribute the percentage of Compensation of the Participant for the Plan Month corresponding to the rate required for the employer share of both the Social Security and Medicare components of the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. For Participants hired on or before March 31, 1986, the Social Security component of the Participating Employer Contribution will stop once such Participant's earnings have reached the Social Security annual maximum taxable earnings limit.

3.2 **PRIOR SERVICE BENEFITS.** The Participating Employer may elect to make a Prior Service Benefit contribution to each Eligible Official and Eligible Employee. The Participating Employer shall contribute to each Eligible Official and each Eligible Employee the percentage (elected below) of such Eligible Official's or Eligible Employee's annual Compensation for the elected Prior Service Period. The Prior Service Benefits shall be paid in equal monthly installments during the Pay Out Period. ***[Specify one option only.]***

[X] The Participating Employer elects not to make a Prior Service Benefit contribution.

[ ] The Participating Employer will contribute to each Eligible Official and each Eligible Employee ____% *(a whole percentage no less than three percent (3%)* of the annual Compensation of each Eligible Official and Eligible Employee during the Prior Service Period. ***[Complete both A and B.]***

A. The Prior Service Period is _____ *(number from one to five)* twelve (12) month period(s) of continuous employment of such Eligible Official and Eligible Employee ending on the Effective Date. ***[Specify one option only.]***

[ ] Continuous employment is counted for employment with the Participating Employer only.

[ ] Continuous employment is counted for employment with Association Members only.

B. Prior Service Benefit contributions shall be made in equal monthly installments over _____ *(number from one to 36)* continuous calendar month(s).

3.3 **MANDATORY PARTICIPANT CONTRIBUTIONS.** Mandatory Participant Contributions shall be: ***[Specify one option only.]***

[X] Before-tax in accordance with C.R.S. Section 24-54-104(4) and Internal Revenue Code Section 414(h)(2).*

[ ] After-tax.

3.3(a) **MANDATORY PARTICIPANT CONTRIBUTIONS FOR SOCIAL SECURITY REPLACEMENT PLANS.** If Section 3.1(a) of this Participation Agreement is completed to indicate that the Participating Employer will contribute the percentage of Compensation of such Participant for the Plan Month corresponding to the rate provided under the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101, then the amount of the Mandatory Participant Contributions

[ ] shall

[ ] shall not

be required to equal the amount of the Participating Employer Contributions made pursuant to Plan Section 3.3(a). In no event may the Mandatory Participant Contribution under this Section 3.3(a) be less than 3% of a Participant's Compensation.

4.7 **FORFEITURES ACCOUNT.** Forfeitures shall be:

[X] Applied to reduce future Participating Employer contributions.

[ ] Allocated among the Accounts of active Participants in the Plan.

[ ] Not Applicable. **Vesting** has been selected below as immediate.

5.2(b)(1) **VESTING OF PARTICIPANT'S ACCOUNTS.** In accordance with Section 5.2(b)(1) of the Plan, an Employee-Participant becomes vested in Employer Contributions and Prior Service Benefit contributions as follows: ***[Specify one option only.]***

[ ] ***Ten-Year Vesting***. A Participant shall vest each Plan Month at the rate which equals the product of 1/12 multiplied by 10%.

---

* *Note if contributions are being picked up and paid by the Employer in lieu of employee contributions, the contributions will be treated as "picked-up" and paid by the Employer on a prospective basis only, from the date this Participation Agreement is formally adopted. Participants may not opt out of the "pick-up" nor may they receive the contributed amounts directly instead of having them paid by the Participating Employer to the Plan.*

☐ ***Five-Year Vesting***. A Participant shall vest each Plan Month at the rate which equals the product of 1/12 multiplied by 20%.

☐ ***Other Vesting***. A Participant shall vest each Plan Month at the rate which equals the product of 1/12 multiplied by ___% ***(must be more than 10%)***.

☐ ***Immediate Vesting***. A Participant shall be 100% vested upon participation in the Plan.

☒ ***Specified Vesting***. A Participant shall vest according to the following schedule:

1st Year: 0 %

2nd Year: 20 %

3rd Year: 40 %

4th Year: 60 %

5th Year: 80 % 6th Year: 100 %

5.2(c) **RE-EMPLOYMENT MORE THAN THIRTY (30) DAYS AFTER TERMINATION.** ***[Specify one option only.]***

☐ The Participating Employer shall grant prior service credit for purposes of **vesting** service in the event an Employee terminates employment with an Association Member (including the Participating Employer) more than thirty (30) days before his most recent Date of Hire with the Participating Employer.

☐ In accordance with the default provisions of Section 5.2(c), the Participating Employer shall not grant prior service credit for purposes of **vesting** service in the event an Employee terminates employment with an Association Member (including the Participating Employer) more than thirty (30) days before his most recent Date of Hire with the Participating Employer.

☐ Not Applicable. **Vesting** has been selected above as immediate.

5.2(e) **SERVICE WITH PARTICIPATING EMPLOYER PRIOR TO ADOPTION OF PLAN.** ***[Select the following option if desired.]***

☐ ***Past Service Credit***. At the time this Participation Agreement is executed, all Employees presently employed by the Participating Employer shall have all periods of employment service credited towards the vesting schedule referenced above in Section 5.2(b)(1).

8.1 **LOANS TO ELIGIBLE BORROWERS**. ***[Specify one option only.]***

[X] Participant loans are allowed in accordance with Article 8 of the Plan and loan procedures adopted by the Plan Administrator.

[ ] Participant loans are *not* allowed.

17.9 **DEFINITION OF COMPENSATION.** For purposes of calculating contributions, the Participating Employer **excludes** the following from the definition of Compensation (as defined in Section 17.9 of the Plan): ***[Select as many EXCLUSIONS as applicable.]***

[X] Overtime pay.

[X] Premiums for shift differential.

[X] Bonuses.

[X] Fringe benefits, expense reimbursements, deferred compensation, and welfare benefits.

[ ] Holiday pay.

[ ] Vacation pay.

[ ] Sick pay.

[X] All post-severance compensation. (all amounts paid after a Participant's Termination Date)

[X] Post-severance qualified military service pay. (amounts paid while a Participant does not perform services for the Participating Employer by reason of performing qualified military services – within the meaning of Code Section 414(u)(1))

[X] Post-severance disability pay. (amounts paid while a Participant does not perform services for the Participating Employer by reason of total and permanent disability within the meaning of Plan Section 5.1(b))

[X] Mandatory Employee Contributions, pre-tax contributions to a cafeteria plan or a Code Section 457 plan, and qualified transportation fringes under Code Section 132(f)(4).

[ ] Other *[please specify]*:_____.

The Participating Employer and the Colorado County Officials and Employees Retirement Association have executed this Participation Agreement and have accepted its terms.

Dated this 8th day of December, 2015.

Participating Employer
Participating Employer

By: _____

Title: _____

Dated this _____ day of _____, 20___.

COLORADO COUNTY OFFICIALS AND EMPLOYEES RETIREMENT ASSOCIATION
Plan Sponsor

By: _____

Title: _____

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COLORADO COUNTY OFFICIALS AND EMPLOYEES RETIREMENT ASSOCIATION RETIREMENT PLAN AND TRUST AGREEMENT

401(a) PARTICIPATION AGREEMENT

Amended and Restated Effective as of July 1, 2013

Prepared by

HOLLAND & HART LLP

ATTORNEYS AT LAW

SUITE 3200
555 SEVENTEENTH STREET
DENVER, COLORADO 80202-3979
(303) 295-8000

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DENVER TECH CENTER • JACKSON HOLE • SALT LAKE CITY • SANTA FE • WASHINGTON, D.C.

COLORADO COUNTY OFFICIALS AND EMPLOYEES RETIREMENT ASSOCIATION RETIREMENT PLAN AND TRUST AGREEMENT

401(a) PARTICIPATION AGREEMENT

Association Member / Participating Employer: Logan County Department of Human Services

Association Member Original Participation Date: April 1, 1981

Participation Agreement Effective Date: April 22, 2014

Prior Participation Agreement Information. If this is an amended Participation Agreement, please indicate the effective date of the last Participation Agreement: _____

January 1, 2016

PREAMBLE

I. AGREEMENT. By this Agreement, by and between Colorado County Officials and Employees Retirement Association ("Association") and the Association Member specified in this Participation Agreement ("Agreement"), the Association Member adopts as a Participating Employer the Colorado County Officials and Employees Retirement Association Retirement Plan and Trust Agreement (the "Plan"), as amended and restated effective July 1, 2013, and as further amended or supplemented from time to time, subject to the modifications set forth in this Agreement. This Agreement shall amend and supersede any previous participation agreement made by and between the Association Member and the Association.

II. ADOPTION OF THE PLAN. The specified Association Member adopts the Plan as a Participating Employer pursuant to the terms of the Plan and this Participation Agreement, effective as of the Participation Agreement Effective Date. The Participating Employer's participation in the Plan is conditioned on the timely payment by the Participating Employer of its proportional share of contributions under the Plan, and in the case of contributions deducted from a Participant's Compensation, payment will be made as soon as practicable, but in no event later than the thirtieth (30th) day after such amounts would otherwise have been paid to the Participant.

III. REVIEW OF THE PLAN. The Participating Employer has reviewed the Plan, and in particular, Article 15 of the Plan. The Participating Employer has consulted, or had opportunity to consult, with its legal and tax advisors with reference to the Plan and this Participation Agreement.

IV. **APPROVAL OF PLAN TRUSTEE AND ADMINISTRATOR.** The Participating Employer approves and confirms the Trustee and Administrator designated by the Association in the Plan to serve in each such capacities.

V. **ASSOCIATION AS AGENT.** The Participating Employer irrevocably designates the Association as its agent as set forth in Article 15 of the Plan for all purposes of the Plan, and authorizes the Association, on behalf of the Participating Employer, to perform the specific acts and to exercise the specific powers granted under the Plan. The Association or its designee shall have authority to make any and all necessary rules or regulations, binding upon the Participating Employer and its Employees, to effectuate the purpose of the Plan.

VI. **PARTICIPATING EMPLOYER'S CONTRIBUTIONS.** All contributions made by the Participating Employer under the Plan and this Participation Agreement shall be determined separately by each Participating Employer, and shall be allocated only among the eligible Participants of the Participating Employer making the contribution in accordance with Section 3.1 of the Plan.

PARTICIPATING EMPLOYER ELECTIONS

(Paragraphs in this section are numbered to correspond to sections of the Plan.)

Note: Officials may opt out of Plan participation; however, if Officials do participate they do not have to satisfy any minimum eligibility requirements. Accordingly, Sections 2.1(b)(2), 2.4(b) and 2.5(a) below only pertain to Employees. Additionally, Officials are always fully vested in Participating Employer contributions; therefore Sections 5.2(b)(1), 5.2(c), 5.2(d), 5.2(e) and 5.2(g) below only pertain to Employees.

2.1(b)(2) **STATUS OF EMPLOYEE.** "Employee" means the following: ***[Specify one option only.]***

[X] Every employee of the Participating Employer who: ***[Complete either (a) and (b) together or (c) only.]***

(a) works at least 12 months per year, and

(b) who works at least 20 hours per week; *or*

(c) who works at least _____ hours per year.

[ ] ***All Employees.*** Every employee of the Participating Employer.

2.1(b)(2) **ELIGIBILITY SERVICE PERIOD.** To become eligible to participate in the Plan, an Employee must continuously perform the type of service required above (*e.g., a certain number of hours per week*) for the period of time specified below: ***[Specify one option only.]***

[X] None. Every Employee meeting the criteria above may begin participation upon the first day of the payroll period following the Employee's Date of Hire.

[ ] Twelve month period.

[ ] Six month period.

[ ] _____ month period. (Reminder, maximum vesting period is ten years.)

2.4(b) **RE-EMPLOYMENT MORE THAN THIRTY (30) DAYS AFTER TERMINATION.** ***[Specify one option only.]***

☐ The Participating Employer shall grant prior service credit for purposes of **eligibility** service in the event an Employee terminates employment with an Association Member (including the Participating Employer) more than thirty (30) days before his most recent Date of Hire with the Participating Employer.

☒ In accordance with the default provisions of Section 2.4(b) of the Plan, the Participating Employer shall not grant prior service credit for purposes of **eligibility** service in the event an Employee terminates employment with an Association Member (including the Participating Employer) more than thirty (30) days before his most recent Date of Hire with the Participating Employer.

☐ Not Applicable. **Eligibility** service has been selected above as immediate (none).

2.5(a) **CHANGE IN STATUS.** ***[Specify one option only.]***

☐ A Participant who continues in the employ of the Participating Employer but ceases to be employed in the capacity required for eligibility as defined above will be deemed to satisfy the eligibility provisions and will continue to make contributions to the Plan under Plan Section 3.3, and will be entitled to participate in the allocation of any contribution of the Participating Employer made under Plan Section 3.1 and 3.2, despite the change in status.

☒ In accordance with the default provisions of Section 2.5(a) of the Plan, a Participant who continues in the employ of the Participating Employer but ceases to be employed in the capacity required for eligibility as defined above will no longer satisfy the eligibility provisions.
[If this option is chosen, select one of the following.]

☐ Upon return to an employment status meeting the eligibility criteria, the Employee must complete the applicable Eligibility Service Period (which shall commence as of the date the Employee returns to such employment status) before recommencing participation in the Plan.

☒ Upon return to an employment status meeting the eligibility criteria, the Employee will recommence participation as of the first day of the month following the date the Employee returns to such employment status.

3.1(a) **PARTICIPATING EMPLOYER CONTRIBUTIONS.** The Participating Employer shall make a contribution for each Participant for each Plan Month as specified below: ***[Specify one option only.]***

☐ The Participating Employer will contribute 3% of the Compensation of such Participant for the Plan Month.

☒ The Participating Employer will contribute 4% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer will contribute 5% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer will contribute 6% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer will contribute 7% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer will contribute __% of the Compensation of such Participant for the Plan Month.

☐ The Participating Employer's contribution for each Participant will equal an amount directed by each Participant, with a minimum of _____% (a whole percentage, no less than three percent (3%)) and a maximum of ____% of the Compensation of such Participant. **Once an election is made, it is an irrevocable election until a new Participation Agreement is adopted.**

☐ The Participating Employer will contribute to each Participant _____% (a whole percentage, no less than three percent (3%)) of the Compensation of such Participant for the Plan Month based on _____ attained Years of Service; _____% (a whole percentage, no less than three percent (3%)) of the Compensation of such Participant for the Plan Month based on _____ attained Years of Service; _____% (a whole percentage, no less than three percent (3%)) of the Compensation of such Participant for the Plan Month based on _____ attained Years of Service; and _____% (a whole percentage, no less than three percent (3%)) of the Compensation of such Participant for the Plan Month based on _____ attained Years of Service.

☐ For Participants hired after March 31, 1986, the Participating Employer will contribute the percentage of Compensation of such Participant for the Plan Month corresponding to the rate required of the employer share portion of Social Security (Old Age, Survivors, and Disability) under the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. Contributions for a Participant will stop once such Participant's earnings have reached the social security annual maximum taxable

earnings limit. For Participants hired on or before March 31, 1986, the Participating Employer will contribute the percentage of Compensation of the Participant for the Plan Month corresponding to the rate required for the employer share of both the Social Security and Medicare components of the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. For Participants hired on or before March 31, 1986, the Social Security component of the Participating Employer Contribution will stop once such Participant's earnings have reached the Social Security annual maximum taxable earnings limit.

3.2 **PRIOR SERVICE BENEFITS.** The Participating Employer may elect to make a Prior Service Benefit contribution to each Eligible Official and Eligible Employee. The Participating Employer shall contribute to each Eligible Official and each Eligible Employee the percentage (elected below) of such Eligible Official's or Eligible Employee's annual Compensation for the elected Prior Service Period. The Prior Service Benefits shall be paid in equal monthly installments during the Pay Out Period. ***[Specify one option only.]***

[X] The Participating Employer elects not to make a Prior Service Benefit contribution.

[ ] The Participating Employer will contribute to each Eligible Official and each Eligible Employee ____% *(a whole percentage no less than three percent (3%)* of the annual Compensation of each Eligible Official and Eligible Employee during the Prior Service Period. ***[Complete both A and B.]***

A. The Prior Service Period is _____ *(number from one to five)* twelve (12) month period(s) of continuous employment of such Eligible Official and Eligible Employee ending on the Effective Date. ***[Specify one option only.]***

[ ] Continuous employment is counted for employment with the Participating Employer only.

[ ] Continuous employment is counted for employment with Association Members only.

B. Prior Service Benefit contributions shall be made in equal monthly installments over _____ *(number from one to 36)* continuous calendar month(s).

3.3 **MANDATORY PARTICIPANT CONTRIBUTIONS.** Mandatory Participant Contributions shall be: ***[Specify one option only.]***

[X] Before-tax in accordance with C.R.S. Section 24-54-104(4) and Internal Revenue Code Section 414(h)(2).*

[ ] After-tax.

3.3(a) **MANDATORY PARTICIPANT CONTRIBUTIONS FOR SOCIAL SECURITY REPLACEMENT PLANS.** If Section 3.1(a) of this Participation Agreement is completed to indicate that the Participating Employer will contribute the percentage of Compensation of such Participant for the Plan Month corresponding to the rate provided under the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101, then the amount of the Mandatory Participant Contributions

[ ] shall

[ ] shall not

be required to equal the amount of the Participating Employer Contributions made pursuant to Plan Section 3.3(a). In no event may the Mandatory Participant Contribution under this Section 3.3(a) be less than 3% of a Participant's Compensation.

4.7 **FORFEITURES ACCOUNT.** Forfeitures shall be:

[X] Applied to reduce future Participating Employer contributions.

[ ] Allocated among the Accounts of active Participants in the Plan.

[ ] Not Applicable. **Vesting** has been selected below as immediate.

5.2(b)(1) **VESTING OF PARTICIPANT'S ACCOUNTS.** In accordance with Section 5.2(b)(1) of the Plan, an Employee-Participant becomes vested in Employer Contributions and Prior Service Benefit contributions as follows: ***[Specify one option only.]***

[ ] ***Ten-Year Vesting.*** A Participant shall vest each Plan Month at the rate which equals the product of 1/12 multiplied by 10%.

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* *Note if contributions are being picked up and paid by the Employer in lieu of employee contributions, the contributions will be treated as "picked-up" and paid by the Employer on a prospective basis only, from the date this Participation Agreement is formally adopted. Participants may not opt out of the "pick-up" nor may they receive the contributed amounts directly instead of having them paid by the Participating Employer to the Plan.*

☐ ***Five-Year Vesting***. A Participant shall vest each Plan Month at the rate which equals the product of 1/12 multiplied by 20%.

☐ ***Other Vesting***. A Participant shall vest each Plan Month at the rate which equals the product of 1/12 multiplied by ___% ***(must be more than 10%)***.

☐ ***Immediate Vesting***. A Participant shall be 100% vested upon participation in the Plan.

☒ ***Specified Vesting***. A Participant shall vest according to the following schedule:

1st Year: 0 %

2nd Year: 20 %

3rd Year: 40 %

4th Year: 60 %

5th Year: 80 % 6th Year: 100 %

5.2(c) **RE-EMPLOYMENT MORE THAN THIRTY (30) DAYS AFTER TERMINATION.** ***[Specify one option only.]***

☐ The Participating Employer shall grant prior service credit for purposes of **vesting** service in the event an Employee terminates employment with an Association Member (including the Participating Employer) more than thirty (30) days before his most recent Date of Hire with the Participating Employer.

☐ In accordance with the default provisions of Section 5.2(c), the Participating Employer shall not grant prior service credit for purposes of **vesting** service in the event an Employee terminates employment with an Association Member (including the Participating Employer) more than thirty (30) days before his most recent Date of Hire with the Participating Employer.

☐ Not Applicable. **Vesting** has been selected above as immediate.

5.2(e) **SERVICE WITH PARTICIPATING EMPLOYER PRIOR TO ADOPTION OF PLAN.** ***[Select the following option if desired.]***

☐ ***Past Service Credit***. At the time this Participation Agreement is executed, all Employees presently employed by the Participating Employer shall have all periods of employment service credited towards the vesting schedule referenced above in Section 5.2(b)(1).

8.1 **LOANS TO ELIGIBLE BORROWERS**. ***[Specify one option only.]***

[X] Participant loans are allowed in accordance with Article 8 of the Plan and loan procedures adopted by the Plan Administrator.

[ ] Participant loans are *not* allowed.

17.9 **DEFINITION OF COMPENSATION.** For purposes of calculating contributions, the Participating Employer **excludes** the following from the definition of Compensation (as defined in Section 17.9 of the Plan): ***[Select as many EXCLUSIONS as applicable.]***

[X] Overtime pay.

[X] Premiums for shift differential.

[X] Bonuses.

[X] Fringe benefits, expense reimbursements, deferred compensation, and welfare benefits.

[ ] Holiday pay.

[ ] Vacation pay.

[ ] Sick pay.

[X] All post-severance compensation. (all amounts paid after a Participant's Termination Date)

[X] Post-severance qualified military service pay. (amounts paid while a Participant does not perform services for the Participating Employer by reason of performing qualified military services – within the meaning of Code Section 414(u)(1))

[X] Post-severance disability pay. (amounts paid while a Participant does not perform services for the Participating Employer by reason of total and permanent disability within the meaning of Plan Section 5.1(b))

[X] Mandatory Employee Contributions, pre-tax contributions to a cafeteria plan or a Code Section 457 plan, and qualified transportation fringes under Code Section 132(f)(4).

[ ] Other *[please specify]*:_____.

The Participating Employer and the Colorado County Officials and Employees Retirement Association have executed this Participation Agreement and have accepted its terms.

Dated this 8th day of December, 2015.

Participating Employer
Participating Employer

By: _____

Title: _____

Dated this _____ day of _____, 20___.

COLORADO COUNTY OFFICIALS AND EMPLOYEES RETIREMENT ASSOCIATION
Plan Sponsor

By: _____

Title: _____

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