

Gene A. Meisner
Commissioner District One

Rocky L. Samber Chairman
Commissioner District Two

David G. Donaldson,
Commissioner District Three



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970-522-0888
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Web: www.colorado.gov/logan
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**OFFICE OF THE BOARD
LOGAN COUNTY COMMISSIONERS**

315 MAIN STREET SUITE 2
STERLING, COLORADO 80751

AGENDA

**Logan County Board of Commissioners
Logan County Courthouse, 315 Main Street, Sterling, Colorado
Tuesday, January 13, 2015 - 10:00 a.m.**

**Call to Order
Pledge of Allegiance
Consent Agenda**

Approval of the Minutes of the January 6, 2015 meeting.

Acknowledgment of the receipt of the Treasurer's Report for the month of December, 2014.

Acknowledgment of the receipt of the Public Trustee's Quarterly Report for the fourth quarter of 2014.

Acknowledgment of the receipt of the Landfill Supervisor's report for the month of December, 2014.

Acknowledgment of the receipt of the Landfill Supervisor's cumulative report for 2014.

Appointment of a member to the Logan County Fair Board for the Bull Riding Chairman.

**Unfinished Business
New Business**

Consideration of the approval of a support letter to the Public Utilities Commission for an adjustment to the telephone surcharge for the E-911 Authority Board.

Consideration of the approval of Resolution 2015-2 and an application for Subdivision Exemption on behalf of Morison Land Company to create a 5.06-acre tract from a 160-acre parcel in an Agricultural District in the NE 1/4 of Sec. 2, T7N, R50W of the 6th P.M., Logan County, Colorado.

Consideration of the approval of an Agreement between Logan County and Wanzek Construction for use of the County Right of Way along CR 74 for a Driveway Access.

Consideration of the approval of letters of engagement between Logan County and Lauer, Szabo and Associates, PC for the following services for the year ending December 31, 2014:

- ° Audit of Logan County's financial statements.
- ° Agreed-Upon Procedures pertaining to the Solid Waste Financial Assurance.

Consideration of the approval of Resolution 2015-3 directing the allocation of Federal Mineral Leasing Funds received and held by the Logan County Treasurer

Other Business

Miscellaneous Business/Announcements

Logan County has launched a new website through the State Internet Portal. The site can be found at www.colorado.gov/logan. Please look around and let us know what you think.

The next regular business meeting will be scheduled for Tuesday, January 20, 2015, at 9:00 a.m. at the Logan County Courthouse.

Executive Session as Needed

Adjournment

January 6, 2015

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

David G. Donaldson	Chairman
Rocky L. Samber	Commissioner
Gene A. Meisner	Commissioner
Alan Samber	Logan County Attorney
Pamela M. Bacon	Logan County Clerk
Marie T. Granillo	Logan County Clerk (Deputy)
Rob Quint	Logan County Planning & Zoning
Callie Jones	Journal Advocate
Forrest Hershberger	South Platte Sentinel

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

The Board continued with the Consent Agenda items:

- Approval of the Minutes of the December 30, 2014 business meeting.

Commissioner Meisner moved for approve the Consent Agenda for January the 6th, 2015 business meeting. Commissioner Samber seconded and the motion carried 3-0.

Chairman Donaldson continued with Unfinished Business.

Commissioner Samber moved for the approval of Resolution 2014-44 and an application for Subdivision Exemption on behalf of Scott D. and Jennifer Lynn Muller to create a 5.95-acre parcel from a 165-acre parcel in the NE ¼ of Sec. 14 T6N, R50W of the 6th PM, Logan County Colorado. Commissioner Meisner seconded in the motion carried 3-0.

Chairman Donaldson continued with New Business. The Board of Commissioners will consider making the following appointments:

Commissioner Samber moved the Board of County Commissioners to make the following appointments:

- Chairman of the Board of County Commissioners – Rocky Samber.
- Vice-Chairman of the Board of County Commissioners – Dave Donaldson.
- Personal Secretary to the Board – Jennifer Crow.
- Attorney for Human Services Department– Kimberlee Keleher.
- Budget Officer – Debbie Unrein.
- Emergency Management Coordinator – Vacant.
- Veteran Service Officer – Fred Kubitz.

Board Assignments:

- Fair Manager – Todd Thomas.
- Centennial Mental Health Board – Rocky Samber.
- Northeast Colorado Health Department Board – Gene Meisner.
- Northeast Colorado Transportation Authority Board – Dave Donaldson.
- South Platte Regional Transportation Authority – Gene Meisner and Rocky Samber.
- Northeast Colorado Association of Local Governments Primary – Dave Donaldson;
Northeast Colorado Association of Local Governments Alternate – Rocky Samber.
- Board of Adjustment Primary – Rocky Samber;
Board of Adjustment Alternate – Gene Meisner.
- CTSI CCI County Health Pool Primary – Rocky Samber;
CTSI CCI County Health Pool Alternate – Debbie Unrein.
- Official County Newspaper – Journal Advocate.
- Northeast All Hazards Region Board – Dave Donaldson.
- Police Officer Standards and Training Board – Dave Donaldson.
- Logan County Economic Development Corporation – Rocky Samber.
- Logan County Lodging Tax Board – Gene Meisner.
- Chamber of Commerce Board – Rocky Samber.
- CTSI CCI Casualty and Property Insurance Pool Representative – Dave Donaldson.
- CTSI CCI Worker’s Compensation Pool Representative – Gene Meisner.
- CTSI CCI Worker’s Compensation Pool Safety Representative – Dave Donaldson.

Commissioner Meisner seconded and the motion carried 3-0.

Commissioner Meisner moved to appoint Alan Samber as County Attorney. Chairman Donaldson seconded and the motion carried 2-0. Commissioner Samber recused himself from voting due to Alan being his cousin.

Commissioner Meisner move to designate the location in the Courthouse where notices of meetings and agendas will be posted for 2015 on the bulletin board outside the Commissioner’s Office. Commissioner Samber seconded and the motion carried 3-0.

Commissioner Samber moved for the approval of Resolution 2015-1 granting the renewal of a conditional use permit No 187 for the operation of a 100 bed community corrections facility, in Logan County, Colorado for Starman Carrigan, LLC. Commissioner Meisner seconded and the motion carried 3-0.

Commissioner Meisner moved for the approval of contracts between Logan County and Diller Mechanical Services, LLC for preventative maintenance on HVAC systems at the following Logan County buildings:

- Heritage Center - \$920.00.
- Central Services Building - \$2,120.00
- Courthouse - \$2,075.00
- Justice Center - \$8,385.00

and authorize the Chairman to sign. Commissioner Samber seconded and the motion carried 3-0.

Commissioner Samber moved for the approval of a 2015 EMPG Program Application. Commissioner Meisner seconded and the motion carried 3-0.

The Board moved on under Miscellaneous Business/Announcements:

Elected Officials, Dave Donaldson, Pam Bacon, Peggy Michaels, Brett Powell and Dave Tennant who were re-elected in the November 2014 election will be sworn in on Tuesday, January 13, 2015 at 8:15 a.m. at the Logan County Justice Center. The Work Session will begin at 9:30 a.m. and the Business Meeting will be held at 10:00 a.m. at the Logan County Courthouse.

There being no further business to come before the Board the meeting was adjourned at 9:13 a.m.

Submitted by:



Logan County Clerk & Recorder (Deputy)

Approved: January 13, 2015

BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY, COLORADO

(seal)

By: _____
David G. Donaldson, Chairman

Attest:

Logan County Clerk & Recorder (Deputy)

**LOGAN COUNTY TREASURER'S MONTHLY REPORT
REPORT OF COUNTY FUNDS ONLY
DECEMBER 2014**

COUNTY FUNDS	11/30/14 BALANCE	PROPERTY TAXES	SPECIFIC OWNERSHIP	MISC COLLECTIONS	TRANSFERS IN (OUT)	WARRANTS	TREAS FEES	12/31/14 BALANCE2
010 COUNTY GENERAL	\$ 4,901,460.55	\$ 1,819.80	\$ 39,572.21	\$ 142,786.48	\$ 844,933.53	\$ (743,688.08)	\$ (1,364.13)	\$ 5,185,520.36
020 ROAD & BRIDGE	\$ 3,033,067.32	\$ 350.08	\$ 7,612.60	\$ 411,916.63	\$ -	\$ (719,220.27)	\$ (4,674.19)	\$ 2,729,052.17
050 CAPITAL EXPENDITURES	\$ 662,489.03	\$ 1,75.04	\$ 3,806.31	\$ 51,016.58	\$ -	\$ (55,839.21)	\$ (3.50)	\$ 661,644.25
060 JUSTICE CENTER	\$ 2,958,573.94	\$ -	\$ -	\$ 133,087.53	\$ -	\$ (1,248,885.35)	\$ (2,655.46)	\$ 1,840,120.66
070 TELEVISION FUND	\$ 78,173.34	\$ -	\$ -	\$ -	\$ -	\$ (3,656.90)	\$ -	\$ 74,516.44
080 PEST CONTROL	\$ 129,940.07	\$ 2.76	\$ 767.53	\$ -	\$ -	\$ (8,036.38)	\$ (0.05)	\$ 122,673.93
100 LODGING TAX	\$ 155,117.64	\$ -	\$ -	\$ 13,362.55	\$ -	\$ (4,119.75)	\$ -	\$ 164,360.44
110 SOLID WASTE	\$ 945,010.44	\$ 21.89	\$ 475.79	\$ 126,574.22	\$ -	\$ (34,317.89)	\$ (0.44)	\$ 1,037,764.01
111 SOL WST CLOSURE	\$ 303,719.49	\$ -	\$ -	\$ 5,804.49	\$ -	\$ -	\$ -	\$ 309,523.98
120 CONSERVATION TRUST	\$ 11,154.41	\$ -	\$ -	\$ 15,112.02	\$ -	\$ (970.46)	\$ -	\$ 25,295.97
300 CONTINGENT	\$ 526,027.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 526,027.55
444 CLERK DIGITAL CONV.	\$ 38,558.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,558.57
600 AMBULANCE FUND	\$ 269,154.52	\$ -	\$ -	\$ 57,590.28	\$ -	\$ (61,463.58)	\$ -	\$ 265,281.22
% TAX COLLECTED TO DATE								100.19%
TOTALS	\$ 14,012,446.87	\$ 2,369.57	\$ 52,234.44	\$ 957,250.78	\$ 844,933.53	\$ (2,880,197.87)	\$ (8,697.77)	\$ 12,980,339.55

STATE OF COLORADO)

: ss.

COUNTY OF LOGAN)

I hereby certify that the Logan County Treasurer's Office collected property taxes totaling \$ 16,294.98 for the month of DECEMBER 2014 which amount includes taxes for the County and all taxing authorities within the Treasurer's jurisdiction. The total Treasurer's Fees collected on all of said taxes for the month of DECEMBER 2014 is \$9,618.08 which includes fees for the County and all taxing authorities.

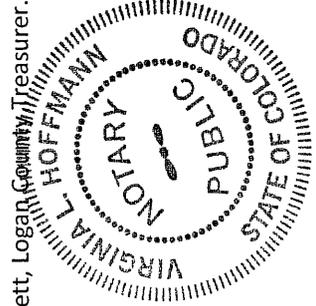
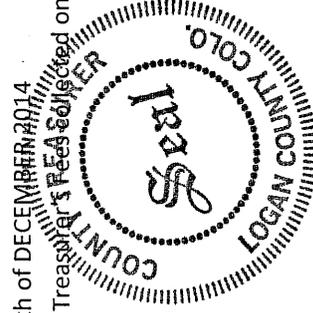
Patricia Bartlett
Patricia Bartlett, Logan County Treasurer

Subscribed and sworn to before me this 7th day of JANUARY 2015, by Patricia Bartlett, Logan County Treasurer.

Witness my hand and official seal.

My Commission expires: 09/19/2015

Virginia L. Hoffmann
Notary Public



PATRICIA BARTLETT
LOGAN COUNTY
TREASURER AND
PUBLIC TRUSTEE



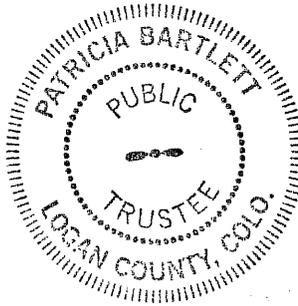
315 Main St., PO Box 1151
Sterling, CO 80751
Phone (970) 522-2462
Fax (970) 521-4179
<http://logancountyco.gov>

January 2, 2015

The Honorable Board of County Commissioners
Courthouse
Sterling, CO 80751

Herewith attached is the Public Trustee's Fourth Quarter Report showing a total collected of \$4,642.45.

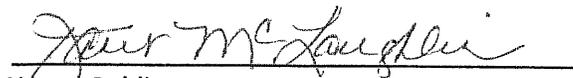

Patricia Bartlett, Logan County Public Trustee

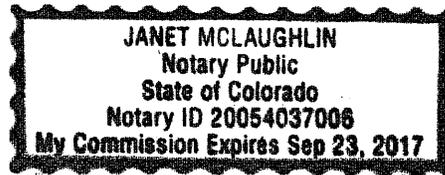


STATE OF COLORADO)
 :SS.
COUNTY OF LOGAN)

The foregoing instrument was acknowledged before me this 2nd day of January, 2015, by Patricia Bartlett, Logan County Public Trustee. Witness my hand and official seal.

My commission expires: September 23, 2017


Notary Public



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LOGAN COUNTY SOLID WASTE DEPARTMENT--MATT CHRISP, SUPERVISOR
315 Main Street Sterling, CO 80751
(970)522-8657 Fax---(970)522-1995

FOR DECEMBER 2014		TONS	PRICE	CHARGES
City of Sterling (Packers)CHG	SF	410.19	@ \$1.00	\$410.19
City of Sterling (Dump Trucks)CHG	CL	29.57	@ \$20.00	\$591.40
City of Sterling Cleanup	SFCC		@ \$1.00	\$0.00
Commercial (Packers & Roll Offs)	C	993.01	@ \$21.00	\$20,853.21
Out of County	OC	2.44	@ \$42.00	\$102.48
General Public		219.89	@ \$21.00	\$4,617.69
Area Town Clean-ups	CPC		@ \$1.00	\$0.00
Commercial Flood Debris	CFD		@ \$21.00	\$0.00
No Charge Flood Debris	NCFD		@ \$0.00	\$0.00
Petroleum Contaminated Soil	PCS		@ \$21.00	\$0.00
Petroleum Contaminated Soil	PCS	692.17	@ \$25.00	\$17,304.25
NC Road & Bridge Flood Debris	NCRBFD		NC	
Rural Free Certificate Days	NC	94.73	NC	
TOTAL TONS		2442.00		
\$10.00 MINIMUM DIFFERENTIAL				\$393.24
E-Waste Recycling		3		\$24.00
E-Waste Recycling NC FROM FREE CERT.		10	NC	
GEW (Government E-Waste)		1220	lb \$0.08	\$97.60
Outgoing Recycled Tires/Metal/Wood		6.99		
Car Tires (CHG)		28	@ \$5.00	\$140.00
Truck Tires (CHG)			@ \$8.00	\$0.00
Car/Truck Tires (NC)			NC	
Tractor Tires (CHG)			@ \$12.00	\$0.00
Earth Moving Tires (CHG)			@ \$20.00	\$0.00
Tractor/Earth Moving Tires (NC)			NC	
R&B Illegally Disposed Tires & Mats (NC) RBT			NC	
Mattresses/Box Spring (CHG)		57	@ \$3.00	\$171.00
Mattresses/Box Spring (NC)		24	NC	
Appliances (CHG)		1	@ \$5.00	\$5.00
Appliances (NC)		1	NC	
Analytical Reviews (ARV)		2		\$223.13
Unsecured/Unauthorized Loads (CHG)			@ \$10.00	\$0.00
CASH				\$2,602.57
CHARGE				\$42,330.62
TOTAL				\$44,933.19
GALLONS OF OIL RECEIVED		10 gallons		

TOTAL # OF VEHICLES	610		
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LOGAN COUNTY SOLID WASTE SUR-CHARGE REPORT

DEC. 2014	TONS	CPC (CLOSURE)
CASH	143.48	232.2
CHARGE	1858.76	1878.74
CITY OF STERLING	439.76	NA
TOTAL	2442.00	\$2,110.94
E-WASTE	0	NA
GEW	0.61	NA
RECYCLED METAL	0	NA
RECYCLED TIRES	6.99	NA
RECYCLED WOOD	0	NA
GRAND TOTAL TNS	2449.60	

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LOGAN COUNTY SOLID WASTE DEPARTMENT--MATT CHRISP, SUPERVISOR
 315 Main Street Sterling, CO 80751
 (970)522-8657 Fax---(970)522-1995

FOR 2014		TONS	PRICE	CHARGES
City of Sterling (Packers)	SF	5752.60	@ \$1.00	\$5,752.60
City of Sterling (Dump Trucks)	CL	1383.70	@ \$20.00	\$27,674.00
City of Sterling Clean-up	SFCC	596.07	@ \$1.00	\$596.07
City Load Ditch Cleanup	CLDC		@ \$10.00	\$0.00
Commercial (Packers & Roll Offs)	C	12521.83	@ \$21.00	\$262,958.43
Out of County	OC	101.60	@ \$42.00	\$4,267.20
General Public		3874.91	@ \$21.00	\$81,373.11
Area Town Clean-ups	CPC	48.28	@ \$1.00	\$48.28
Petroleum Contaminated Soil	PCS	6315.6	@ \$22.00	\$138,943.20
Petroleum Contaminated Soil	PCS	2456.69	@ \$25.00	\$61,417.25
Mud	MUD	776.09	@ \$21.00	\$16,297.89
Salt Contaminated Soil	SCS	1438.17	@ \$25.00	\$35,954.25
Rural Free Certificate Days	NC	866.32	NC	
Commercial Flood Debris	CFD	1.11	@ \$21.00	\$23.31
Residential Flood Debris	RFD	2.18	@ \$21.00	\$45.78
City Load Flood Debris	CLFD		@ \$20.00	\$0.00
No Charge Flood Debris	NCFD	117.85	NC	
No Charge R&B Flood Debris	NCRBFD		NC	
TOTAL TONS		36253.00		
\$10.00 MINIMUM DIFFERENTIAL				\$6,789.70
E-Waste Recycling		721 ITEMS		\$4,757.00
E-Waste Recycling NC FROM FREE CERT.		178 ITEMS	NC	\$0.00
GEW (Government E-Waste)		14,140	LB. \$0.08	\$1,131.20
Outgoing Recycled Tires/Metal/Wood		42.14		
Car Tires	XCARTIRES	1769	@ \$5.00	\$8,845.00
Truck Tires	XTRUCK	78	@ \$8.00	\$624.00
Tractor Tires	XTRACTOR	12	@ \$12.00	\$144.00
Earth Moving Tires	XEMT		@ \$20.00	\$0.00
Car/Truck Tires	(NC)		NC	
Tractor/Earth Moving Tires	(NC)		NC	
R & B Illegally Disposed Tires & Matts (NC)		127	NC	
Mattresses/Box Spring	XMATT	1696	@ \$3.00	\$5,088.00
Mattresses/Box Spring	NCXMATT	167	NC	
Appliances	XAPPL	37	@ \$5.00	\$185.00
Appliances	NCXAPPL	17	NC	
Analytical Reviews	(ARV)	8		\$898.26
Unsecured/Unauthorized Loads (CHG)			@ \$10.00	\$0.00
CASH				\$46,937.32
CHARGE				\$616,876.21
TOTAL				\$663,813.53
GALLONS OF OIL RECEIVED		447 gallons		
TOTAL # OF VEHICLES		8819		

Amy Duenser 1/5/2015

LOGAN COUNTY SOLID WASTE SUR-CHARGE REPORT

2014	TONS	CPC (CLOSURE)
CASH	2450.18	3925.05
CHARGE	26070.45	26161.68
CITY OF STERLING	7732.37	NA
TOTAL	36253.00	\$30,086.73
E-WASTE	0	NA
GEW	7.07	NA
RECYCLED METAL	1.13	NA
RECYCLED TIRES	41.01	NA
RECYCLED WOOD		NA
GRAND TOTAL TNS	36302.21	

Amy Swenson 1/5/2015

Accepted

Logan County Advisory Board Fair Board Application

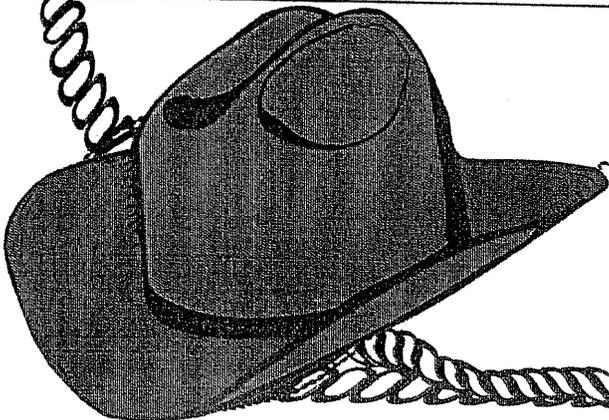
Name: TIM SCHAEFER Occupation: STATE TROOPER
Address: 105 PARKVIEW DR City/ State/ Zip STERLING CO 80751
Telephone: 522-7323 Cell Phone: 520-7118 Email: SCHAEFER970@msn.com

- | | | |
|---|--|---|
| <input type="checkbox"/> Advertising Chair | <input type="checkbox"/> Event Seating Chair | <input type="checkbox"/> Queen Coordination |
| <input checked="" type="checkbox"/> Bull Riding Chair | <input type="checkbox"/> Fair Manager | <input type="checkbox"/> Chair |
| <input type="checkbox"/> Commercial Exhibit Chair | <input type="checkbox"/> Horse Events Chair | <input type="checkbox"/> Sponsorship Chair |
| <input type="checkbox"/> Demolition Derby Chair | <input type="checkbox"/> Livestock Exhibit Chair | <input type="checkbox"/> Youth & Open |
| <input type="checkbox"/> Entertainment Chair | <input type="checkbox"/> Parade Chair | <input type="checkbox"/> Exhibit Chair |
| | <input type="checkbox"/> Rodeo Chair | <input type="checkbox"/> Youth Rodeo Chair |

My Qualifications are: I Am Good WITH PEOPLE AND I WORK WELL WITH OTHERS

I am interested in serving because: I WANT TO SERVE MY COMMUNITY IN ANOTHER ASPECT OTHER THAN JUST LAW ENFORCEMENT

RECEIVED
DEC 12 2014
BY: _____



Tim Schaefer
Signature

12-12-14
Date

Logan County Advisory Board Fair Board Application

Name: Clint Crose Occupation: mechanic - RE-1 valley

Address: 118 Parkview dr City/State/Zip Sterling Co 80751

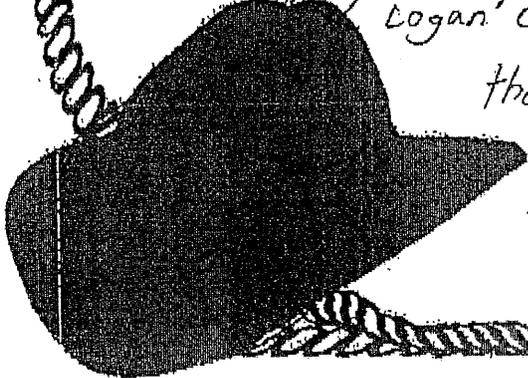
Telephone: 970-978-0687 Cell Phone: 970-978-0687 Email: Clint.Crose@cp.hov

- | | | |
|---|--|---|
| <input type="checkbox"/> Advertising Chair | <input type="checkbox"/> Event Seating Chair | <input type="checkbox"/> Queen Coordination |
| <input checked="" type="checkbox"/> Bull Riding Chair | <input type="checkbox"/> Fair Manager | <input type="checkbox"/> Chair |
| <input type="checkbox"/> Commercial Exhibit Chair | <input type="checkbox"/> Horse Events Chair | <input type="checkbox"/> Sponsorship Chair |
| <input type="checkbox"/> Demolition Derby Chair | <input type="checkbox"/> Livestock Exhibit Chair | <input type="checkbox"/> Youth & Open |
| <input type="checkbox"/> Entertainment Chair | <input type="checkbox"/> Parade Chair | <input type="checkbox"/> Exhibit Chair |
| | <input type="checkbox"/> Rodeo Chair | <input type="checkbox"/> Youth Rodeo Chair |

My Qualifications are: I am a very punctual person and I get my work done in a timely manner. I have been around the Logan County Fair most of my life, I now serve on the rodeo committee. I am a team player and I also enjoy working with livestock.

I am interested in serving because: I would like the opportunity to serve the public and I serve on the rodeo committee now and enjoy it very much. I would like to become the bull riding Chairperson and contribute to the Logan County Fair

Thank you for your consideration



[Signature] 12-12-2014

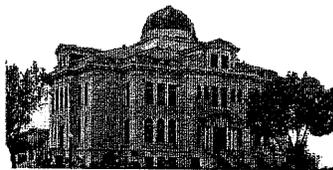
Signature

Date

Gene A. Meisner
Commissioner District One

Rocky L. Samber, Chairman
Commissioner District Two

David G. Donaldson
Commissioner District Three



Office Phone
970-522-0888
FAX 970-522-4018
TTY 970-526-5383

Web: www.colorado.gov/logan
E-mail: commissioners@logancountyco.gov

**OFFICE OF THE BOARD
LOGAN COUNTY COMMISSIONERS**
315 MAIN STREET SUITE 2
STERLING, COLORADO 80751

January 7, 2015

Colorado Public Utilities Commission
1560 Broadway - 250
Denver, CO 80202

Honorable Members of the Colorado Public Utilities Commission:

Logan County is one of several local governments that provide E-911 emergency telephone service by intergovernmental agreement with the other entities within Logan County, Colorado. The intergovernmental agreement, originally signed in 1992, created an authority board known as the Logan County E-911 Authority Board that is charged with the day-to-day administrative management of emergency telephone service in Logan County.

The statutory maximum surcharge of seventy cents (\$0.70) per month has been in effect from the Authority Board's inception, with no previous rate increases. Since 1992, the E-911 Authority Board has consistently managed the provision of emergency telephone service with the financial resources provided. Rising costs are proving to be an ever-increasing burden on the authority board's ability to manage the provision of continued and adequate emergency telephone services.

Implementing new digital technology and the associated equipment is extremely costly. In general, operating expenses have also increased over the years. We are aware that several neighboring counties have sought and received the approval from the PUC to increase in the surcharges to pay for the increased costs of equipment and operating expenses which is needed to continue to provide a valuable service to everyone within the service area.

The Logan County Board of County Commissioners supports the request to increase the monthly surcharge from 70 cents to \$1.25 due to the rising costs.

With regards,

**BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY, COLORADO**

Rocky L. Samber, Chairman

Gene A. Meisner, Commissioner

David G. Donaldson, Commissioner

cc: Logan County E-911 Authority Board

RESOLUTION
NO. 2015 -2
Morison Land Company Subdivision Exemption

WHEREAS, Melinda Morison on behalf of the Morison Land Co has petitioned the Board of County Commissioners, Logan County, Colorado, to exempt the following legally described property:

A PARCEL OF LAND IN THE NORTHEAST QUARTER (NE1/4) OF SECTION 2, TOWNSHIP 7 NORTH, RANGE 50 WEST OF THE SIXTH PRINCIPAL MERIDIAN, LOGAN COUNTY, COLORADO, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION 2: THENCE SOUTH 0°41'00" EAST ALONG THE EAST LINE OF SAID SECTION 2 A DISTANCE OF 1044.00 FEET TO THE TRUE POINT OF BEGINNING; THENCE CONTINUING SOUTH 0°41'00" EAST ALONG THE EAST LINE OF SAID SECTION 2 A DISTANCE OF 450.00 FEET; THENCE SOUTH 88°46'35" WEST A DISTANCE OF 490.00 FEET; THENCE NORTH 0°41'00" WEST A DISTANCE OF 450.00 FEET; THENCE NORTH 88°46'35" EAST A DISTANCE OF 490.00 FEET TO THE POINT OF BEGINNING AND CONTAINING 5.06 ACRES, MORE OR LESS, SUBJECT TO A COUNTY ROAD RIGHT-OF-WAY ALONG THE EAST LINE OF SAID SECTION 2; and

And also known as 11751 County Road 71, Fleming, Logan County, Colorado.

The above described parcel as represented on official Subdivision Exemption Plat # 2015 - from the definitions of "Subdivision" or "Subdivision Land" and that the above premises are not within the purposes of C.R.S. § 30-28-101, and Senate Bill 35, adopted by the Colorado General Assembly in 1972; and

WHEREAS, this 5.06 acre tract is subdivided from an 160 acre Agricultural parcel, in an "A" Agricultural District, and,

WHEREAS, the Chairman of the Logan County Planning Commission recommended approval of this application after reviewing the application, studying the staff review, and reviewing the plat on January 8th, 2015; and

WHEREAS, The Board of County Commissioners approved the recommendation on January 13th, 2015.

NOW THEREFORE, BE IT RESOLVED pursuant to the authority set forth in C.R.S. § 30-28-101(10)(d), the above described property is exempt from the definition of "Subdivision" or "Subdivided Land" as set forth in C.R.S. § 30-28-

101, provided that no further subdividing on the above described premises shall be made without the approval of the Board of County Commissioners.

DONE on Tuesday, this 13th day of January, 2015.

LOGAN COUNTY BOARD OF COMMISSIONERS
LOGAN COUNTY, COLORADO

Rocky L. Samber

(Aye)(Nay)

Gene A. Meisner

(Aye)(Nay)

David G. Donaldson

(Aye)(Nay)

I, Pamela M. Bacon, County Clerk and Recorder in and for the County of Logan, State of Colorado, do hereby certify that the foregoing Resolution was adopted by the Board of County Commissioners of the County of Logan and State of Colorado, in regular session on the this 13th day of January, 2015.

County Clerk and Recorder

Applicant: Morison Land Company
Legal: N1/2 of Section 2, Township 7 North, Range 50 West

Date Received in the Office of the Director of Planning or his/her designee to the Planning Commission:
_____ *Application (is) (is not) complete as submitted.*
Named individual reviewing the submitted application: _____

FORM 7. APPLICATION FOR SUBDIVISION EXEMPTION PLAT APPROVAL
(To be filed in duplicate)
(Incomplete Applications will not be accepted)

Date 11/10/2014

1. Name of Subdivision Exemption _____
2. Name of Applicant Morison Land Company Phone 406-250-7674
Address PO Box 1718, Whitefish, MT 59937
(Street No. and Name) (Post Office) (State) (Zip Code)
3. Name of Local Agent JoAnn Gilliland Phone 970-522-5762
Address 400 S Division Ave, Sterling, CO 80751
(Street No. and Name) (Post Office) (State) (Zip Code)
4. Owner of Record Morison Land Company Phone 406-250-7674
Address PO Box 1718, Whitefish, MT 59937
(Street No. and Name) (Post Office) (State) (Zip Code)
5. Prospective Buyer Unknown at this time Phone _____
Address _____
(Street No. and Name) (Post Office) (State) (Zip Code)
6. Land Surveyor Leibert-McAtee and Associates, Inc Phone 970-522-1960
Address P.O. Box 442, Sterling, CO 80751
(Street No. and Name) (Post Office) (State) (Zip Code)
7. Attorney N/A Phone _____
Address _____
(Street No. and Name) (Post Office) (State) (Zip Code)
8. Subdivision Exemption Location: on the West side of 11751 County Road 71 (NE 1/2 S2,T7N,R50W)
_____ Feet of _____
(Direction) (Street)
9. Postal Delivery Area _____ School District _____
10. Total Acreage 320 Zone _____ Number of Lots 1
11. Tax Map Designation: Section/Township/Range NE 1/2 S2,T7N, R50W Lot(s) _____

Morison Land Co
c/o ^{Melinda} Melanie Morison
5.06 Acre Subdivision Exemption
N1/2 Section 2, T7N, R50W

Applicant: Morison Land Company
Legal: N1/2 of Section 2, Township 7 North, Range 50 West

12. Has the Board of Zoning Appeals granted variance, exception, or conditional permit concerning this property?

If so, list Case No. and Name No

13. If Deed is recorded in Torrens System: Number N/A

14. If Deed is recorded in General System: Book 794 Page 943

15. Current Land Use: Agricultural and Residential

16. Proposed Use of Each Parcel : Agricultural and Residential

17. Proposed Water and Sewer Facilities: Existing

18. Proposed Public Access to each new parcel: County Road 71

19. Reason for request of this exemption (may use additional pages): Morison Land Company no longer has use for the farmhouse located on this parcel and would like to subdivide the property in order to sell it and continue farming the remaining acreage.

List all contiguous holdings in the same ownership: None

Section/Township/Range _____ Lot(s) _____

Attached hereto is an affidavit of ownership indicating the dates the respective holdings of land were acquired, together with the book and page of each conveyance into the present owner as recorded with the Logan County Clerk and Recorder. This affidavit shall indicate the legal owner of the property; the contract owner of the property, and the date the Contract of Sale was executed. IN THE EVENT OF CORPORATE OWNERSHIP: A list of all directors, officers, and stockholders of each corporation owning more than five percent (5%) of any class of stock must be attached [this need only be provided if Developer is requesting special assessment financing, the formation of improvement district(s) or benefit district(s)].

The applicant hereby consents to the provisions of Article 8.2 A&B of the Logan County Subdivision Regulations.

MONTANA
STATE OF ~~XXXXXX~~)
FLATHEAD) SS:
COUNTY OF ~~XXXX~~)

I, Bruce E. Morison hereby depose and say that all of the above statements and the statements contained in the papers submitted herewith are true.

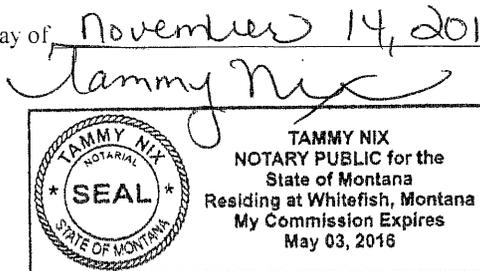
Morison Land Company
by: Bruce E. Morison
(Applicant Signature) Bruce E. Morison, President

Mailing Address PO Box 1718
(Street)
Flathead MT 59937
(County) (State) (Zip Code)

Morison Land Co
c/o ^{Melinda} ~~Melanie~~ Morison
5.06 Acre Subdivision Exemption
N1/2 Section 2, T7N, R50W

Subscribed and sworn to before me this day of November 14, 2014

MY COMMISSION EXPIRES:



Applicant: Morison Land Company
Legal: _____

FOR COUNTY USE

Application Fee: Ninety (\$90.00) and Eleven (\$11.00) separate check for recording fee.

Date of Planning Commission: _____

Recommendation of Planning Commission: _____ Approval _____ Denial

Recommended Conditions of Subdivision Exemption:

Chairperson, Planning Commission

COUNTY COMMISSIONERS ACTION:

Conditions of Subdivision Exemption:

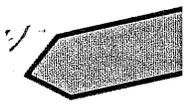
Date Granted: _____

Date Denied: _____

David G. Donaldson (Aye) (Nay)

Gene A. Meisner (Aye) (Nay)

Rocky L. Samber (Aye) (Nay)



TAX CLASS R	PARCEL NUMBER 7975300	ALTERNATE ID 38073902100005	I, the undersigned County Treasurer, do hereby certify that the entire amount of taxes due upon the following described parcel of real or personal property and all outstanding tax liens for unpaid taxes as shown by the records in my office from which the same may still be redeemed with the amount required for redemption if any, are as noted herein.				
If the MAILING address shown below is incorrect, please contact the Assessors Office at (970) 522-2797							
CURRENT BILLING ADDRESS	MORISON LAND COMPANY C/O BRUCE E MORISON PO BOX 1718 WHITEFISH MT 59937-1718						
PROPERTY ADDRESS & LEGAL DESCRIPTION							
Property Location: 11751 C R 71 FLEMING							
Total Acres: 328.0000							
Legal Description: N2 02-07-50							
TAX ENTITY	TAX LEVY PER 1000	TEMP CREDIT	GENERAL TAX	TAX DIST	VALUATION	ACTUAL	ASSESSED
0101 LOGAN COUNTY	29.943		429.70	301	LAND	30,040	8,710
0303 RE-3 FRENCHMAN SCHOOL	33.113		475.18		IMP OR PERS	64,950	5,640
0603 FLEMING RURAL FIRE DIS	5.996	0.372	80.70		TOTAL	94,990	14,350
0703 FRENCHMAN GROUNDWATER	0.153	0.010	2.06				
0704 LOGAN COUNTY WATER	1.000	0.139	12.36				
0901 LOGAN COUNTY PEST	1.161	0.039	16.12				
301 TOTAL LEVY	70.806						
TOTAL TAX			1,016.12				
TOTAL DUE			1,016.12				
				PAYMENT	DUE DATE	AMOUNT	
				FIRST HALF	Feb-28-2014	508.06	
				SECOND HALF	Jun-15-2014	508.06	
				FULL PAYMENT	Apr-30-2014	1,016.12	
IMPORTANT PROPERTY MESSAGE							
DATE OF CERTIFICATE Nov-18-2014			ORDERED BY: MORISON LAND CO				
2013 TAX	TAXES	INTEREST/FEES	TOTAL				
	1,016.12		1,016.12				
AMOUNT PAID	1,016.12		1,016.12				
BALANCE DUE			0.00				
GOOD THROUGH November 18, 2014							
This Certificate does not include land or improvements assessed under a separate parcel number, personal property taxes, transfer tax or miscellaneous tax collected on behalf of other entities, special or local improvement district assessments or mobile homes, unless specifically mentioned. Information regarding special taxing districts and the boundaries of such districts may be on file or deposit with the board of county commissioners, the county clerk and recorder, or the county assessor.							
IN WITNESS WHEREOF, I have hereunto set my hand and the seal of my office this 18th day of November 2014, and certify the same to be true and correct as said day.							
							
				PATRICIA BARTLETT LOGAN COUNTY TREASURER			
BY: <u>UHA</u>							

Morison Land Co
 c/o Melaine Morison
 5.06 Acre Subdivision Exemption
 N1/2 Section 2, T7N, R50W

Joann Herina, Deputy

RECORDER'S STAMP
BOOK 794 PAGE 948

THIS DEED Made this 29th day of June

1983, between Frank H. Morison of 50 Ivy Street

of the City and County of Denver and State of Colorado, of the first part, and Morison Land Company, a corporation organized and existing under and by virtue of the laws of the State of Colorado of the second part; whose legal address is P.O. Box 207, Sterling, Colorado 80751

WITNESSETH, That the said party of the first part, for and in consideration of the sum of Ten DOLLARS to the said party of the first part in hand paid by the said party of the second part, the receipt whereof is hereby confessed and acknowledged, has granted, bargained, sold and conveyed, and by these presents do es grant, bargain, sell, convey and confirm, unto the said party of the second part, its successors and assigns forever, all of the following described lots or parcels of land, situate, lying and being in the County of Logan and State of Colorado, to wit:

All of my right, title and interest in and to:

- SE 1/4 of Section 8, Township 7 North, Range 49 West of the 6th P.M.,
- NE 1/4 of Section 34, Township 8 North, Range 50 West of the 6th P.M.,
- N 1/2 of Section 2, Township 7 North, Range 50 West of the 6th P.M.

Morison Land Co
c/o ^{Melinda} Melanie Morison
5.06 Acre Subdivision Exemption
N1/2 Section 2, T7N, R50W

TOGETHER with all and singular the hereditaments and appurtenances thereunto belonging or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof; and all the estate, right, title, interest, claim and demand whatsoever of the said party of the first part, either in law or equity, of, in and to the above bargained premises, with the hereditaments and appurtenances.

TO HAVE AND TO HOLD the said premises above bargained and described, with the appurtenances, unto the said party of the second part, its successor and assigns forever. And the said party of the first part, for him self, his heirs, executors, and administrators, do es covenant, grant, bargain and agree to and with the said party of the second part, its successors and assigns, that at the time of the ensembling and delivery of these presents, he is well seized of the premises above conveyed, as of good, sure, perfect, absolute and indefeasible estate of inheritance, in law, in fee simple, and has good right, full power and lawful authority to grant, bargain, sell and convey the same in manner and form as aforesaid, and that the same are free and clear from all former and other grants, bargains, sales, liens, taxes, assessments and encumbrances of whatever kind or nature soever, subject to 1983 and subsequent years' taxes

and the above bargained premises in the quiet and peaceful possession of the said party of the second part, its successor and assigns, against all and every person or persons lawfully claiming or to claim the whole or any part thereof, the said party of the first part shall and will WARRANT AND FOREVER DEFEND.

IN WITNESS WHEREOF, The said party of the first part has herunto set his hand and seal the day and year first above written.

Signed, Sealed and Delivered in the Presence of

Frank H. Morison (SEAL)
Frank H. Morison (SEAL)
(SEAL)

STATE OF COLORADO, }
City and County of Denver } ss.

The foregoing instrument was acknowledged before me this 29th day of June 1983, by Frank H. Morison
My commission expires 4/18/87

State Documentary Fee
Date 2-8-85
\$ 13.90

12990

WANZEK - ROW
Driveway access North Side
CR 74 - 925' East of CR 57
Attention: John Bellon

Wanzek Substation CR74

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 Wanzek Construction _____ 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): ___North side of CR74 925' east of CR57___; and

WHEREAS, Applicant desires to install and construct a _____ Driveway Access _____, which will be located (Circle One) along, under, or across ___CR74_____, 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:

- Applicant agrees to furnish the County in writing in advance of installation the exact location and dimensions of said installation and construction.
- 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.
- Applicant shall have the right to install and construct _____ Driveway Access _____, described above, in the right of way of ___CR74_____, 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.
- All work authorized by this Agreement shall be completed no later than _____ 12/30/14 _____.
- 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.
- All cost and expense of installation, construction, maintenance, removal, or replacement is to be paid by the Applicant.
- 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.
- Applicant hereby releases the County from any liability for damages caused by said _____ Driveway Access _____, whether caused by employees or

WANZEK - ROW
Driveway access North Side
CR 74 - 925' East of CR 57
Attention: John Bellon

Wanzek Substation CR74

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: _____

Owner #1 Corral Creek Ranch LLC by
Byron Gillham Printed name Byron Gillham

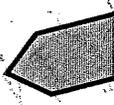
Signature _____
Owner #2 _____
Printed Name _____
Signature _____

Individual Right-of-Way Permit Applicant:

John Bellon
Printed name
[Signature]
Signature
Address: 2028 2nd Ave NW
West Fargo, ND 58078

Application Fee Paid 50.00 *check # 106868*
Date 12/8/2014

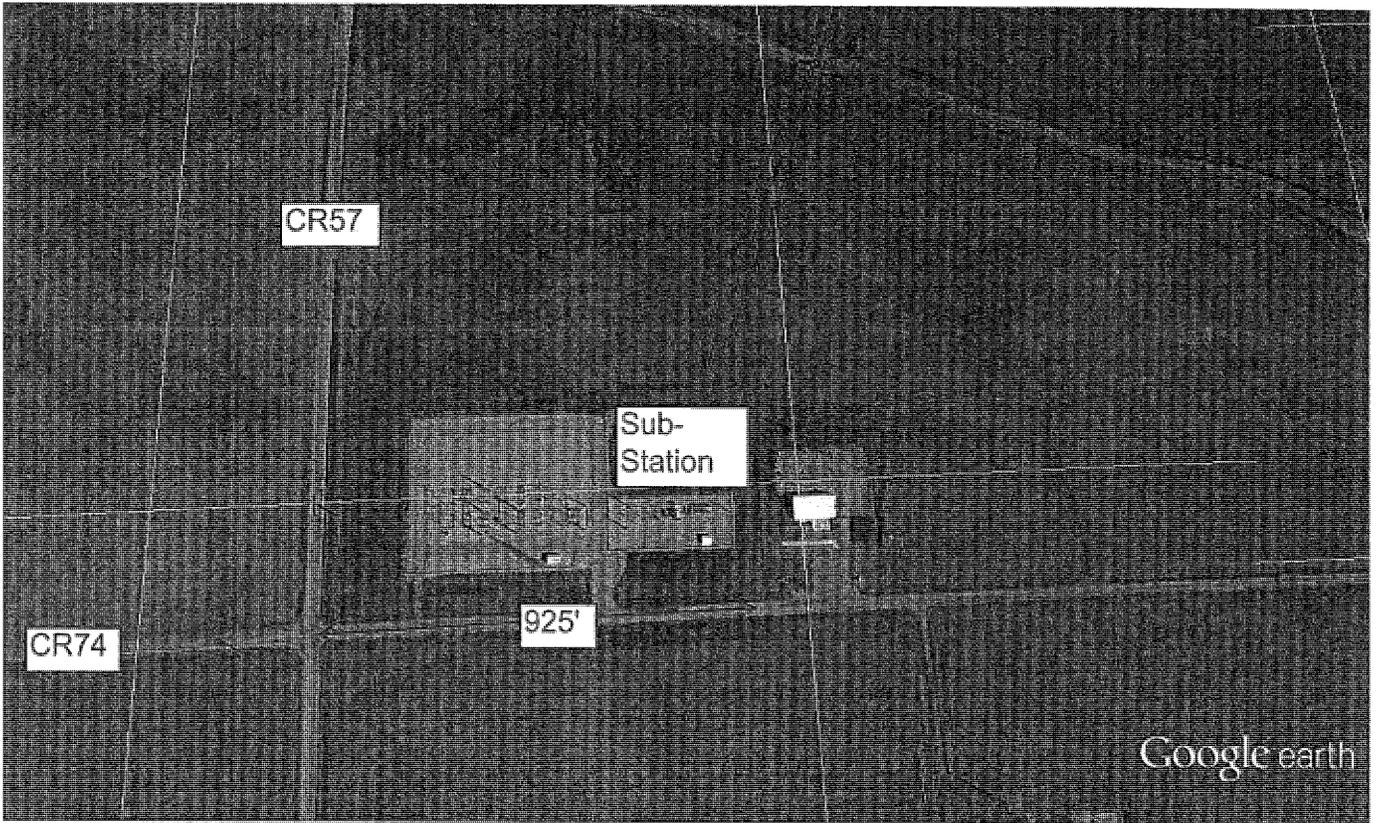
Signed at Sterling, Colorado the day and year first above written.

THE BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY, COLORADO 

David G Donaldson (Aye) (Nay)

Gene Meisner (Aye) (Nay)

Rocky Samber (Aye) (Nay)



Google earth



WANZEK - ROW
Driveway access North Side
CR 74 - 925' East of CR 57
Attention: John Bellon



**LAUER, SZABO &
ASSOCIATES, PC**

Certified Public Accountants

205 Main St. • P.O. Box 1886 • Sterling, CO 80751-7886
Phone 970-522-2218 • FAX 970-522-2220

December 30, 2014

To the Board of County Commissioners
Logan County
315 Main Street
Sterling, Colorado 80751

We are pleased to confirm our understanding of the services we are to provide Logan County (the County) for the year ended December 31, 2014. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Logan County as of and for the year ended December 31, 2014. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis.
2. Budgetary comparison schedules.

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

1. Schedule of expenditures of federal awards.
2. Colorado Department of Highways Local Highway Finance Report.
3. Combining and individual fund financial statements.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The OMB Circular A-133 report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit. Our reports will be addressed to the Board of County Commissioners of Logan County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the single audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

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

Management Responsibilities

Management is responsible for the basic financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying all federal awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of OMB Circular A-133. In addition, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. These nonattest services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and any other nonaudit services we provide. You will be required to acknowledge in the written management representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accepting responsibility for them.

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts; and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

To the Board of County Commissioners
Logan County
December 30, 2014
Page 4

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings, if applicable, should be available for our review prior to February 1, 2015.

You are responsible for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to present the supplementary information with the audited financial statements. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such

changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

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

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures—Compliance

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

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County's major programs. The purpose of these procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

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

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

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

To the Board of County Commissioners
Logan County
December 30, 2014
Page 8

We expect to complete the audit in time to provide for the timely submission and presentation of the audit to the to the Board of County Commissioners no later than June 30, 2015, provided the information for our audit is made available to us no later than February 1, 2015. Scott Szabo is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$23,950. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2011 peer review report accompanies this letter.

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

Sincerely,

LAUER, SZABO & ASSOCIATES, P.C.

Certified Public Accountants

Scott Szabo, CPA

Scott Szabo, CPA

RESPONSE:

This letter correctly sets forth the understanding of Logan County.

By: _____

Title: _____

Date: _____



A Professional Corporation of
Certified Public Accountants

System Review Report

To the Shareholders
Lauer, Szabo and Associates, P.C.
and the Peer Review Board of the Colorado Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Lauer, Szabo and Associates, P.C. in effect for the year ended May 31, 2011. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Lauer, Szabo and Associates, P.C. in effect for the year ended May 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lauer, Szabo and Associates, P.C. has received a peer review rating of *pass*.

Anderson + Whitney P.C.

November 1, 2011



**LAUER, SZABO &
ASSOCIATES, PC**

Certified Public Accountants

205 Main St. • P.O. Box 1886 • Sterling, CO 80751-7886
Phone 970-522-2218 • FAX 970-522-2220

December 30, 2014

Logan County Commissioners
315 Main Street
Sterling, Colorado 80751

We are pleased to confirm our understanding of the service we are to provide for Logan County, Colorado (the County).

We will perform the agreed-upon procedures as listed in the Regulations Pertaining to Solid Waste Disposal Sites and Facilities 6 CCR 1007-2, as amended, Section 1.8.11(C)(7) for the year ended December 31, 2014. If, for any reason, we are unable to complete the agreed-upon procedures we will not issue a report as a result of this engagement.

Our procedures will include the following:

1. We will compare the financial ratios required by Section 1.8.11(A)(1)(b)(i) and (ii).
2. We will conduct a comparison between the data and statements contained in the County Commissioners' letter, including the requirements of Section 1.8.11(A)(2), 1.8.11(A)(3)(c), and 1.8.11(A)(3)(d), and the data and statement contained in the County's audited financial statements for the year ended December 31, 2014.
3. We will recompute totals, and percentages used in calculating the conditions of the County's financial test.

Because the above procedures do not constitute an audit in accordance with auditing standards generally accepted in the United States of America, we will not express an opinion on any of the accounts or items that may be referred to in our report. Our report will relate only to the accounts or items specified therein and will not extend to any financial statements of the County taken as a whole.

Our fees for this service will be based on the actual time spent at our standard hourly rates, plus other out-of-pocket costs such as report production, typing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. Our invoice for this fee will be rendered at the completion of our engagement and is payable on presentation.

Logan County, Colorado
Financial Assurance Test
December
Page 2

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

Sincerely,

LAUER, SZABO & ASSOCIATES, P.C.
Certified Public Accountants

Scott Szabo, CPA

Scott Szabo, CPA

RESPONSE:

This letter correctly sets forth the understanding of Logan County, Colorado.

By: _____

Title: _____

Date: _____

RESOLUTION

No. 2015 - 3

A RESOLUTION DIRECTING THE ALLOCATION OF FEDERAL MINERAL LEASING FUNDS RECEIVED AND HELD BY THE LOGAN COUNTY TREASURER.

WHEREAS, C.R.S. §34-63-101, as amended, provides for distribution of Federal Mineral Leasing Funds to political subdivisions; and

WHEREAS, the Logan County Treasurer received and holds a distribution for the account of U.S. Mineral Leases in the amount of \$39,051.79; and

WHEREAS, said monies are to be allocated by the political subdivisions in such manner as the Board of County Commissioners deems appropriate; and

WHEREAS, the Board of County Commissioners has determined that the funds received should be allocated to and invested in the Logan County General Fund by the Logan County Treasurer.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Logan County, Colorado, that the Logan County Treasurer is directed to deposit into the Logan County General Fund the sum of \$39,051.79.

Adopted this 13th day of January, 2015.

**BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY, COLORADO**

Rocky L. Samber, Chairman (Aye) (Nay)

Gene A. Meisner (Aye) (Nay)

David G. Donaldson (Aye) (Nay)

I, Pamela M. Bacon, County Clerk and Recorder in and for the County of Logan, State of Colorado, do hereby certify that the foregoing Resolution was duly adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 13th day of January, 2015.

County Clerk and Recorder

PATRICIA BARTLETT
LOGAN COUNTY
TREASURER AND
PUBLIC TRUSTEE



315 Main St., PO Box 1151
Sterling, CO 80751
Phone (970) 522-2462
Fax (970) 521-4179
<http://logancountyco.gov>

TO: Board of County Commissioners

FROM: Patricia Bartlett, Logan County Treasurer

Patty

DATE: December 30, 2014

RE: Federal Mineral Leasing

Please be advised that I am currently holding \$39,051.79 for the account of U. S. Mineral Leases. In accordance with Section 34-63-101, C.R.S., et seq., would you please direct by Resolution as to the allocation of these funds.

If you should have any questions, please do not hesitate to contact me.