



AGENDA
Logan County Board of Commissioners
Logan County Courthouse, 315 Main Street, Sterling, Colorado
Tuesday, January 16, 2024 - 9:30 a.m.

Call to Order
Pledge of Allegiance
Revisions to Agenda
Consent Agenda

Approval of the Minutes of January 2, 2024 meeting.

Acknowledge the receipt of The Landfill Supervisor's Report for the month of December 2023. Acknowledge receipt of the Landfill Supervisor's cumulative reports for 2023.

Acknowledge the receipt of Sheriff's Fee Report for month of December 2023.

Acknowledge receipt of the Public's Trustee's Quarterly Report for the Fourth Quarter, 2023.

Unfinished Business
New Business

The Board of Commissioners will consider making the following appointments:

- Chairman of the Board – Mike Brownell
- Vice Chairman of the Board – Joe McBride
- Administrative Officer to the Board of County Commissioners/Human Resources – Diana Korbe
- County Attorney – Alan Samber
- Attorney for Human Services – Kimberlee Keleher
- Budget Officer – Debbie Unrein
- Emergency Management Coordinator – Jerry Casebolt
- Veteran's Service Officer – Derrick Boroff
- Fair Manager – Guy McEndaffer
- Fair Administrative Assistant – Danny Gutierrez-Dutton
- Centennial Mental Health Board – Dave Long
- Northeast Colorado Health Department Board – Mike Brownell
- South Platte Regional Transportation Authority – Joe McBride and Mike Brownell
- Northeast Colorado Association of Local Governments – Primary: Jerry Sonnenberg
- Northeast Colorado Association of Local Governments – Alternate: Mike Brownell
- Board of Adjustment – Joe McBride
- Board of Adjustment – Alternate: Jerry Sonnenberg
- Logan County Economic Development – Jerry Sonnenberg
- Logan County Lodging Tax Board – Joe McBride
- Chamber of Commerce Board – Joe McBride
- CTSI: Workers Compensation Pool Board Member – Mike Brownell
- CTSI: Casualty & Property Insurance Pool – Joe McBride
- CTSI: County Health Pool – Primary – Diana Korbe
- CTSI: County Health Pool Alternate – Mike Brownell
- Official County Newspaper – Journal – Advocate

The Board will open bids for the burial of an indigent person.

Consideration of the approval of a letter of agreement between Logan County and Lauer Szabo and Associates, PC for the audit of the financial statements for the year ended December 31, 2023.

Consideration of the approval of Resolution 2024-3 directing the allocation of Federal Mineral Leasing Funds received and held by the Logan County Treasurer.

Certification of Levies of Revenue for Logan County taxing jurisdictions for fiscal year 2024.

Other Business
Miscellaneous Business/Announcements

Applications are being accepted for volunteers to serve on the following County advisory boards: Lodging Tax Board and Planning Commission. Any Logan County resident interested in serving on one of these advisory boards, should complete an application available at the Commissioner's Office or on the county website: www.logancounty.colorado.gov. Applications are due by 5:00 p.m., January 27, 2024.

The next regular meeting will be scheduled for Tuesday, January 30, 2024, at 9:30 a.m. at the Logan County Courthouse.

Executive Session as Needed
Adjournment

January 2, 2024

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

Jerry A. Sonnenberg	Chairman
Joseph A. McBride	Commissioner
Mike Brownell	Commissioner

Also present:

Alan Samber	Logan County Attorney
Pamela M. Bacon	Logan County Clerk & Recorder
Marilee Johnson	Logan County Public Information Officer
Jerry Casebolt	Logan County EMS
Debbie Unrein	Logan County Finance/Budget Officer
Rob Quint	Planning and Zoning
Rick Cullip	Logan County Buildings and Grounds
Marty Gaines	
Jeff Rice	Journal Advocate

Chairman Sonnenberg called the meeting to order at 9:30 a.m. and opened the meeting with the Pledge of Allegiance.

Chairman Sonnenberg asked if there were any revisions for the agenda. Hearing none, Chairman Sonnenberg continued with consent agenda.

The Board continued with the Consent Agenda items:

- Approval of minutes of the December 26, 2023, meeting.
- Re-appointment of Madison Bellendir, Katherine Hradecky, Kent Sager and Stan Kaiser to the Logan County E-911 Authority Board.

Commissioner McBride moved to approve the Consent Agenda. Commissioner Brownell seconded, and the motion carried 3-0.

Chairman Sonnenberg continued with New Business:

Chairman Sonnenberg opened a public hearing testimony phase of the meeting for Resolution 2024-1 approving the Re-subdivision and Replat of Lots 1, 2, and 3, Block 2, Columbine Acres, First Filing, in the Northeast Quarter of Section 3, Township 8 North, Range 53 West of the 6th P.M., Logan County, Colorado. Chairman Sonnenberg seeing no public comment, closed the public hearing testimony phase.

Commissioner Brownell moved to approve Resolution 2024-1 approving the Re-subdivision and Replat of Lots 1, 2, and 3, Block 2, Columbine Acres, First Filing, in the Northeast Quarter of Section 3, Township 8 North, Range 53 West of the 6th P.M., Logan County, Colorado. Commissioner McBride seconded, and the motion carried 3-0.

Chairman Sonnenberg opened a public hearing testimony phase of the meeting Resolution 2024-2 and an application for Subdivision Exemption on behalf of Donna Rae Reker and Twane Alvin Reker to create a 2.07-acre parcel from a 472-acre parcel in an Agricultural (A) zone district located in the Northwest Quarter of Section 29, Township 12 North, Range 50 West of the 6th P. M., Principal Meridian, Logan County, Colorado

to expand an existing natural gas compressor station. Chairman Sonnenberg seeing no public comment, closed the public hearing testimony phase.

Commissioner McBride moved to approve Resolution 2024-2 and an application for Subdivision Exemption on behalf of Donna Rae Reker and Twane Alvin Reker to create a 2.07-acre parcel from a 472-acre parcel in an Agricultural (A) zone district located in the Northwest Quarter of Section 29, Township 12 North, Range 50 West of the 6th P. M., Principal Meridian, Logan County, Colorado to expand an existing natural gas compressor station. Commissioner Brownell seconded, and the motion carried 3-0.

Other Business

County Offices will be closed Monday, January 15, 2024, in observance of Martin Luther King Jr. Day.

The next regular meeting will be scheduled for Tuesday, January 16, 2024, at 9:30 a.m. at the Logan County Courthouse.

There being no further business to come before the Board, the meeting adjourned at 9:36 a.m.

Submitted by:



Logan County Clerk & Recorder

Approved: January 16, 2024

BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY, COLORADO

(seal)

By: _____
Jerry A. Sonnenberg, Chairman

Attest:

Logan County Clerk & Recorder

LOGAN COUNTY SOLID WASTE DEPARTMENT--MATT CHRISP, SUPERVISOR

315 Main Street Sterling, CO 80751

(970)522-8657 Fax---(970)522-1995

FOR DECEMBER 2023		TONS	PRICE	CHARGES
Area Town Clean-ups	CPC		@ \$1.17	\$0.00
City of Sterling Clean-up	SFCC		@ \$1.17	\$0.00
City of Sterling Packers	SF	349.00	@ \$23.17	\$8,086.33
City of Sterling Dump Trucks	CL	70.16	@ \$23.17	\$1,625.61
General Public		24.83	@ \$23.17	\$575.31
Commerial (Packers & Roll Offs)	C	646.35	@ \$23.17	\$14,975.93
>5 Tons on Free Certificates	XTON		@ \$23.17	\$0.00
Indust. Waste>5 Tons on Free Cert.	IDXTON	10.17	@ \$36.17	\$367.85
Industrial Waste	All other ID	344.94	@ \$36.17	\$12,476.48
Industrial Petroleum Contaminated Soil	IDPCS		@ \$36.17	\$0.00
Out of County	OC	57.47	@ \$46.34	\$2,663.16
Industrial Waste Out of County	IDOC	12.10	@ \$72.34	\$875.31
Rural Free Certificates	NC	132.75	NC	
All County Vehicles	NCC	9.10	NC	
TOTAL TONS		1656.87		
\$10.00 MINIMUM DIFFERENTIAL				\$425.95
\$20.00 MINIMUM DIFFERENTIAL				\$8.12
E-Waste Recycling		25 ITEMS		\$164.00
E-Waste Recycling	NCEW	8 ITEMS	NC	
GEW (Government E-Waste)			LB. \$0.15	\$0.00
Recycled E-Waste (Landfill)	REW			
Outgoing Recycled Tires/Metal/Wood		31.15		
Car Tires (CHG)		68	@ \$5.00	\$340.00
Truck Tires (CHG)		5	@ \$8.00	\$40.00
Car/Truck Tires (NC)			NC	
Tractor Tires (CHG)		4	@ \$12.00	\$48.00
Earth Moving Tires (CHG)			@ \$20.00	\$0.00
Tractor/Earth Moving Tires (NC)			NC	
R & B Illegally Disposed Tires & Matts (RBT)		38	NC	
Appliances (CHG)		3	@ \$5.00	\$15.00
Appliances (NC)			NC	
Analytical Reviews	ARV		@ \$180.00	\$0.00
Unsecured/Unauthorized Loads	CHG		@ \$10.00	\$0.00
Total # of Vehicles		675		
TOTAL OC & IDOC				\$3,546.59
TOTAL IN COUNTY				\$39,140.46
GRAND TOTAL				\$42,687.05

SIGNED BY: Ram Jordig
 DATE: Dec. 30, 2023

LOGAN COUNTY SOLID WASTE SUR-CHARGE REPORT

Dec-23	TONS	CPC (CLOSURE)	GRAND TOTAL
CASH	252.27	775.48	\$4,820.00
CHARGE	985.44	1996.32	\$28,092.51
CITY OF STERLING	419.16	848.66	\$9,774.54
TOTAL	1656.87	\$3,620.46	\$42,687.05
THESE TNS ARE SHIPPED OFF:			
GEW			
RECYCLED METAL (SWAN)	3.01		
RECYCLED METAL (BOHM)			
RECYCLED TIRES	28.14		
RECYCLED EWASTE (LF)			
GRAND TOTAL TNS	1688.02		

SIGNED BY: *Pam Jerdig*
 DATE: *12-30-2023*

LOGAN COUNTY SOLID WASTE DEPARTMENT--JOSH KLEIN, SUPERVISOR

315 Main Street Sterling, CO 80751

(970)522-8657 Fax---(970)522-1995

FOR 2023		TONS	PRICE	CHARGES
Area Town Clean-ups	CPC	44.48	@ \$1.17	\$52.04
City of Sterling Clean-up	SFCC	597.44	@ \$1.17	\$699.00
City of Sterling Packers	SF	5757.36	@ \$23.17	\$133,398.03
City of Sterling Dump Trucks	CL	1,181.28	@ \$23.17	\$27,370.26
General Public		392.61	@ \$23.17	\$9,096.77
Commerial (Packers & Roll Offs)	C	9688.00	@ \$23.17	\$224,470.96
>5 Tons on Free Certificates	XTON	0.44	@ \$23.17	\$10.19
Indust. Waste>5 Tons on Free Cert.	IDXTON	23.96	@ \$36.17	\$866.63
Industrial Waste	All other ID	6627.74	@ \$36.17	\$239,725.36
Industrial Petroleum Contaminated Soil	IDPCS	2.24	@ \$36.17	\$81.02
Out of County	OC	921.57	@ \$46.34	\$42,705.55
Industrial Waste Out of County	IDOC	200.02	@ \$72.34	\$14,469.45
Rural Free Certificates	NC	1046.67	NC	
All County Vehicles	NCC	145.27	NC	
TOTAL TONS		26629.08		
\$10.00 MINIMUM DIFFERENTIAL				\$7,039.77
\$20.00 MINIMUM DIFFERENTIAL				\$56.43
E-Waste Recycling		333 ITEMS		\$1,914.00
E-Waste Recycling	NCEW	181 ITEMS	NC	
GEW (Government E-Waste)			LB. \$0.15	\$0.00
Recycled E-Waste (Landfill)	REW	5.15		
Outgoing Recycled Tires/Metal/Wood		73.58		
Car Tires (CHG)		860	@ \$5.00	\$4,300.00
Truck Tires (CHG)		87	@ \$8.00	\$696.00
Car/Truck Tires (NC)			NC	
Tractor Tires (CHG)		39	@ \$12.00	\$468.00
Earth Moving Tires (CHG)			@ \$20.00	\$0.00
Tractor/Earth Moving Tires (NC)			NC	
R & B Illegally Disposed Tires & Matts (RBT)		305	NC	
Appliances (CHG)		119	@ \$5.00	\$595.00
Appliances (NC)			NC	
Analytical Reviews	ARV		@ \$180.00	\$0.00
Unsecured/Unauthorized Loads	CHG	2	@ \$10.00	\$20.00
Total # of Vehicles		9599		
TOTAL OC & IDOC				\$57,231.43
TOTAL IN COUNTY				\$650,803.04
GRAND TOTAL				\$708,034.47

SIGNED BY: Pam Jerdig
 DATE: January 2, 2024

LOGAN COUNTY SOLID WASTE SUR-CHARGE REPORT

2023	TONS	CPC (CLOSURE)	GRAND TOTAL
CASH	3763.64	11193.47	\$105,976.34
CHARGE	15325.14	30824.24	\$439,423.57
CITY OF STERLING	7540.30	15233.34	\$162,634.56
TOTAL	26629.08	\$57,251.05	\$708,034.47
THESE TNS ARE SHIPPED OFF:			
GEW			
RECYCLED METAL (SWAN)	36.82		
RECYCLED METAL (BOHM)			
RECYCLED TIRES	36.76		
RECYCLED EWASTE (LF)	5.15		
GRAND TOTAL TNS	\$26,707.81		

SIGNED BY: *Pam Jerdig*
 DATE: *1-2-2024*

CIVIL PAYMENTS						
Dec-23						
Date	Check #	Business Check #	Sheriff #	Amount	Amount of Refund	Amount Owed to County
12/28/2023	1045	31679	2023-705	\$ 35.00	\$ 15.00	\$ 20.00
1/2/2024	1046	307356	2023-719	\$ 35.00	\$ 15.00	\$ 20.00
1/4/2024	1047	307354	2023-721	\$ 35.00	\$ 15.00	\$ 20.00
1/9/2024	1048	501693	2024-13	\$ 50.00	\$ 10.00	\$ 40.00
				Total Owed to County		\$ 100.00

* Emailed to Jennifer
01.10.2024 @ 9:57 AM

CIVIL PAYMENTS CREDIT CARDS					
Dec-23					
Date	Check #	Sheriff #	Amount	Amount of Refund	Amount Owed to County
12/13/2023		2023-676	\$ 43.00		\$ 43.00
12/13/2023		2023-673	\$ 35.00		\$ 35.00
12/18/2023		2023-657	\$ 80.00		\$ 80.00
12/18/2023		2023-682/683	\$ 45.00		\$ 45.00
12/18/2023		2023-685	\$ 35.00		\$ 35.00
12/19/2023		2023-681	\$ 80.00		\$ 80.00
12/19/2023		2023-686/687/688	\$ 81.00		\$ 81.00
12/21/2023		2023-690/691	\$ 45.00		\$ 45.00
12/21/2023		2023-692/693	\$ 45.00		\$ 45.00
12/27/2023		2023-694/695	\$ 45.00		\$ 45.00
12/27/2023		2023-701/702	\$ 45.00		\$ 45.00
1/2/2024		2023-715/716	\$ 45.00		\$ 45.00
1/3/2024		2024-5	\$ 35.00		\$ 35.00
1/5/2024		2024-9	\$ 35.00		\$ 35.00
1/8/2024		2024-3/4	\$ 50.00		\$ 50.00
1/9/2024		2024-15	\$ 40.00		\$ 40.00
				Total Owed to County	\$ 784.00

ARY/SEX OFFENDERS/RECORDS REQUEST CREDIT CARDS					
Dec-23					
Date		Sheriff #	Amount	Amount of Refund	Amount Owed to County
12/14/2023			\$ 45.00		\$ 45.00
1/2/2024			\$ 45.00		\$ 45.00
1/2/2024			\$ 45.00		\$ 45.00
12/11/2023			\$ 50.00		\$ 50.00
12/27/2023			\$ 50.00		\$ 50.00
12/27/2023			\$ 50.00		\$ 50.00
1/4/2024			\$ 50.00		\$ 50.00
12/14/2023			\$ 150.00		\$ 150.00
1/2/2024			\$ 15.00		\$ 15.00
				Total Owed to County	\$ 500.00

CHP CREDIT CARDS			
Dec-23			
Date		Amount	Amount Owed to County
12/8/2023		\$ 63.00	\$ 63.00
12/11/2023		\$ 152.50	\$ 152.50
12/12/2023		\$ 63.00	\$ 63.00
12/13/2023		\$ 78.00	\$ 78.00
12/14/2023		\$ 63.00	\$ 63.00
12/21/2023		\$ 63.00	\$ 63.00
12/21/2023		\$ 63.00	\$ 63.00
12/27/2023		\$ 63.00	\$ 63.00
12/28/2023		\$ 63.00	\$ 63.00
12/28/2023		\$ 63.00	\$ 63.00
12/28/2023		\$ 63.00	\$ 63.00
1/2/2024		\$ 13.00	\$ 13.00
1/5/2024		\$ 152.50	\$ 152.50
		Total Owed to County	\$ 963.00

CIVIL CHECKS \$ 100.00
 CIVIL CREDIT CARDS \$ 784.00
 RECORDS/VIN/FINGERPRINTS CREDIT CARDS \$ 500.00
 CHP CREDIT CARDS \$ 963.00
TOTAL PAID TO GENERAL FUND \$ 2,347.00 Check#1049
 DEPOSIT TAKEN TO BANK OF COLORADO \$ 155.00

PATRICIA BARTLETT
Logan County
Colorado
Treasurer and
Public Trustee



315 Main St., Ste. 4
Sterling, CO 80751
Phone (970) 522-2462
treasurer@logancountyco.gov
<http://logancounty.colorado.gov/>

January 2, 2024

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 \$5,831.68.

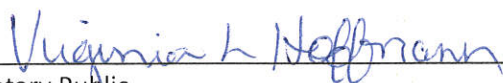

Patricia Bartlett, Logan County Public Trustee

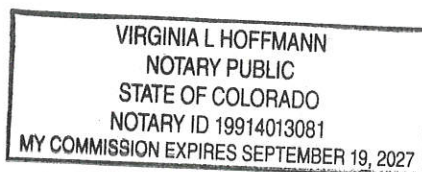


STATE OF COLORADO)
 :SS.
COUNTY OF LOGAN)

The foregoing instrument was acknowledged before me this 2nd day of January, 2024, by Patricia Bartlett, Logan County Public Trustee. Witness my hand and official seal.

My commission expires: September 19, 2027


Notary Public



OCTOBER 2023 TOTALS										
RELEASE	DEED	CURE	FORECLSR FEE	WITHDRAW	ESCROW	RESTART	RESCISSION	REDEMPTION FEE	TOTAL	
51	0	1	5	2	7	0	0	0	65	
\$ 765.00	\$ -	\$ 35.00	\$ 750.00	\$ 70.00	\$ 525.00	\$ -	\$ -	\$ -	\$ 2,145.00	

NOVEMBER 2023 TOTALS										
RELEASE	DEED	CURE	FORECLSR FEE	WITHDRAW	ESCROW	RESTART	RESCISSION	REDEMPTION FEE	TOTAL	
34	0	0	4	2	0	0	0	0	40	
\$ 510.00	\$ -	\$ -	\$ 2,566.68	\$ 70.00	\$ -	\$ -	\$ -	\$ -	\$ 3,146.68	

DECEMBER 2023 TOTALS										
RELEASE	DEED	CURE	FORECLSR FEE	WITHDRAW	ESCROW	RESTART	RESCISSION	REDEMPTION FEE	TOTAL	
32	2	0	0	0	0	0	0	0	34	
\$ 480.00	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540.00	

4TH QUARTER 2023 TOTALS										
RELEASE	DEED	CURE	FORECLSR FEE	WITHDRAW	ESCROW	RESTART	RESCISSION	REDEMPTION FEE	TOTAL	
117	2	1	9	4	7	0	0	0	139	
\$ 1,755.00	\$ 60.00	\$ 35.00	\$ 3,316.68	\$ 140.00	\$ 525.00	\$ -	\$ -	\$ -	\$ 5,831.68	



January 9, 2024

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, 2023.

Audit Scope and Objective

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Logan County as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement 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 (GAAS). 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report contained with our auditors' report on the financial statements:

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements and Single Audit

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

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

To the Board of County Commissioners
Logan County
January 9, 2024
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Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. 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. We will include such matters in the reports required for a single audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and 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.

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

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed,

To the Board of County Commissioners
Logan County
January 9, 2024
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will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the 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*.

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

Other Services

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

To the Board of County Commissioners
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You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, maintenance of the depreciation schedule, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes, and the depreciation schedule 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, as well as the depreciation schedule. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

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

You are also responsible for making drafts of financial statements, schedule of expenditures of federal award, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instance of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings, if applicable, should be available for our review prior to February 1, 2024.

With regard to including the auditors' report in an exempt offering document, you agree that the aforementioned auditors' report, or reference to Lauer, Szabo & Associates, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to an exempt offering document with which Lauer, Szabo & Associates, P.C. is not involved, you agree to clearly indicate in the exempt offering document that Lauer, Szabo & Associates, P.C. is not involved with the contents of such offering document.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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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 include the audited financial statements with any presentation of the supplementary information 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 supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

Engagement Administration, Fees, and Other

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations, if necessary. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) without obtaining approval through a written change order or additional engagement letter for such additional work.

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At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, 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. 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.

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.

Scott Szabo is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that Lauer, Szabo & Associates, P.C.'s independence is not impaired under the *AICPA Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates 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 \$29,400. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be

To the Board of County Commissioners
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suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the 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.

Reporting

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

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

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

We appreciate the opportunity to be of service to 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.

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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.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

RESOLUTION

No. 2024 - 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 \$28,688.19; 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 \$28,688.19.

Adopted this 16th day of January, 2024.

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

Mike Brownell, Chairman (Aye) (Nay)

Joseph A. McBride (Aye) (Nay)

Jerry A. Sonnenberg (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 16th day of January, 2024.

County Clerk and Recorder

BUDGET YEAR 2 0 2 4

CERTIFICATION OF LEVIES AND REVENUE

BY

LOGAN

COUNTY COMMISSIONERS

STATE OF COLORADO
Division of Property Taxation
Department of Local Affairs
1313 Sherman Street, #419
Denver, Colorado 80203

Distribution:
Property Tax Administrator -1 COPY
Division of Local Government -1 COPY
School Finance Office -1 COPY
Assessor -1 COPY
Board of County Commissioners -1 COPY

Prepared by Debbie Untrein
Phone No. 970-522-0880 ext. 256

COUNTY PURPOSES

(DPT Use)	TYPE OF FUND	ASSESSED VALUATION		(A) GENERAL REVENUE		(B) TAXPAYER APPROVED EXEMPT FUNDS		(C) REFUNDS/ABATEMENTS OTHER		TOTAL ALL FUNDS	
		Nearest Ten Dollars	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	
	800 General	378,069,707	20.003	7,562,528						20.003	7,562,528
	Temporary Tax Credit (-)		(11.992)	(4,533,812)						(11.992)	(4,533,812)
	8011 Road and Bridge	378,069,707	4.500	1,701,314						4.500	1,701,314
	8021 Public Welfare	378,069,707	2.300	869,560						2.300	869,560
	8041 Contingent Fund	378,069,707									
	8431 Contractual Obligations										
	8051 Bond Redemption & Interest										
	8061 Capital Expenditures	378,069,707	2.000	756,139						2.000	756,139
	8081 Library										
	8091 Retirement										
	8101 Self-Insurance										
	8111 Ambulance										
	8121 Solid Waste Disposal	378,069,707	1.000	378,070						1.000	378,070
	8131 Airport										
	8141 Public Hospital										
	TV Translator	378,069,707	0.065	24,575						0.065	24,575
TOTAL:		378,069,707	(A) \$ 6,758,374	(B) \$ -	(C) \$ 24,953	XXX \$ 6,783,327					

*Other levies (EXEMPT FROM THE 5.5% LIMITATION), such as reimbursement of excess State Aid to Schools and Reappraisal Costs. (NAME MUST BE FOOTNOTED)

ALL OTHER LOCAL IMPROVEMENT & SERVICE DISTRICTS
(All Non-Title 32 districts and Title 32 districts with no bond levy. See instructions for list of Title 32 districts.)

(DPT use) ONLY	DISTRICT NAME	ASSESSED VALUATION Nearest Ten Dollars	(1) GENERAL OPERATING (2) TEMPORARY TAX CREDIT-		(3) CONTRACTUAL OBLIGATIONS*		(5) REFUNDS/ABATEMENTS (6) OTHER**		(7) CAPITAL EXPENDITURE**		TOTAL ALL FUNDS		
			Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	Levy (Mills)	Revenue (Dollars)	
	FRENCHMAN		(1) 0.153	4,024 (3)								0.153	4,024
	GROUNDWATER MANAGEMENT	26,299,700	(2)	0 (4)									
	HIGHLAND PARK SANITATION	3,939,940	(2)	0 (4)								0.000	0
	HAYTUN SOIL	8,442,550	(2)	0.500 (3)								0.500	4,221
	CONSERVATION DISTRICT		(1)	1.000 (3)	213,289 (5)							1.000	213,289
	NORTHERN COLO WATER	213,288,929	(2)	1.160 (3)								0.191	26,352
	CONSERVANCY DISTRICT		(1)	(0.848) (4)								0.505	67,034
	LOGAN COUNTY	132,793,332	(2)	3.500 (3)	324,167 (5)							5.670	856,770
	PEST CONTROL DISTRICT	152,693,089	(2)	8.000 (3)								7.000	264,385
	STERLING FIRE		(1)	(37,759) (4)									
	PROTECTION DISTRICT		(1)	3.204 (3)								3.404	40,760
	CROOK FIRE DISTRICT	37,769,296	(2)	2.946 (3)								3.703	188,764
	HAYTUN FIRE PROTECTION	11,973,976	(2)	5.996 (3)								5.996	126,580
	PEETZ FIRE PROTECTION	50,975,975	(2)										
	FLEMING FIRE PROTECTION	21,110,760	(2)										
	TOTAL:		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$	xxx	\$		

~Negative levy & dollar (Temporary tax credit must go here. If the entity applied it to a component levy other than General Operating, please footnote.)
 *All entries in the column MUST be approved at election.
 **Election generally not required (some entity-specific exceptions). Includes capital expenditures approved under 29-1-301(1,2), C.R.S.
 ***Other special fund levies exempt from the 5.5% statutory revenue limitation. (NAME MUST BE FOOTNOTED).

TAX INCREMENT FINANCE BREAKDOWN *

Full name of Tax Increment Finance area

District TIF
Base Value
(PLEASE FILL IN BLANK)

1.	RE1 VALLEY	SCHOOL DISTRICT	Includes	\$6,981,968	Assessed Valuation and	5,680,160
	\$ 218,724	STERLING URBAN RENEWAL AUTHORITY.				
2.	COUNTY PURPOSES	STERLING URBAN RENEWAL AUTHORITY.	Includes	\$6,981,968	Assessed Valuation and	5,680,160
	\$ 125,270					
3.	CITY OF STERLING	STERLING URBAN RENEWAL AUTHORITY.	Includes	\$6,981,968	Assessed Valuation and	5,680,160
	\$ 97,936					
4.		FIRE PROTECTON DISTRICT	Includes		Assessed Valuation and	5,680,160
		STERLING URBAN RENEWAL AUTHORITY.				
5.		(special district)	Includes	\$6,981,968	Assessed Valuation and	5,680,160
		STERLING URBAN RENEWAL AUTHORITY.				
6.	NORTHERN COLORADO WATER CONSERVANCY DISTRICT	(special district)	Includes	\$6,981,968	Assessed Valuation and	5,680,160
	\$ 6,982	STERLING URBAN RENEWAL AUTHORITY.				
7.		(special district)	Includes		Assessed Valuation and	5,680,160
		STERLING URBAN RENEWAL AUTHORITY.				
8.		(special district)	Includes		Assessed Valuation and	5,680,160
		STERLING URBAN RENEWAL AUTHORITY.				
9.		(special district)	Includes		Assessed Valuation and	5,680,160
		STERLING URBAN RENEWAL AUTHORITY.				
10.	TOTAL VALUATION AND REVENUE	STERLING URBAN RENEWAL AUTHORITY.	Includes	\$0	Assessed Valuation and	5,680,160
	\$ 448,912					

* NOTE: ON THE FRONT 6 PAGES OF THIS CERTIFICATION, SHOW THE GROSS ASSESSED VALUATION OF ALL PROPERTY WITHIN THE DISTRICT NOT THE NET. (Total assessed valuation as if the TIF did not exist.)