

## AGENDA Logan County Board of Commissioners Logan County Courthouse, 315 Main Street, Sterling, Colorado Tuesday, September 17, 2019 - 9:30 a.m.

Call to Order Pledge of Allegiance Revisions to Agenda Consent Agenda

Approval of the Minutes of the September 3, 2019 meeting.

Acknowledge receipt of the Landfill Supervisor's report for the month of August, 2019.

Acknowledge receipt of the Treasurer's report for the month of August, 2019.

Acknowledge receipt of the Clerk and Recorder's report for the month of August, 2019.

Re-appointment of members to the Logan County Fair Board: John Korrey, Aaron Hettinger, and Alan Barton/Morgan Lulf.

## **Unfinished Business**

Consideration of the award of the proposal for the engagement of a firm to perform a financial and compliance audit for Logan County for year ending December 31, 2019.

### **New Business**

The Board will hold a public hearing for consideration of the approval of an application for Special Events Fermented Malt Beverage License on behalf the Logan County Arts League to operate a beer garden at an event to be held at the Logan County Courthouse, 315 Main Street, Sterling on October 12, 2019.

The Board will consider proclaiming Constitution Week as being September 17 through 23, 2019.

Consideration of the approval of the following Logan County Lodging Tax Board Projects:

- Interstates 80 & 76 Travel Guide \$1,990.
- Tour Colorado @ Travel Adventure Show \$2,350.
- International Sportsman's Expo \$3,600.
- NADS In-Room Guest Directory \$300.
- Colorado Life Magazine Advertisement \$4,320.
- Miles Partnership/CTO Media \$15,855.

- Sterling Concert Series \$2,000.
- Colorado Governor's Conference on Tourism \$765.

Consideration of the approval of an addendum to the Courthouse lighting maintenance contract between Logan County and Blazen Illuminations, LLC.

Consideration of the approval of an agreement between Logan County and Highland Park Water Company and the issuance of ROW Permit # 2019-11 for use of the County Right of Way trenching along and across Park Circle Drive for a water pipeline.

Consideration of the approval of an agreement between Logan County and Pauley Construction on behalf of CenturyLink and the issuance of ROW Permit # 2019-12 for use of the County Right of Way trenching across County Road 8.5 for a 3 pair phone line.

Consideration of the approval of Resolution 2019-37 concerning the Authorization of the Colorado New Energy Improvement District to Conduct its New Energy Improvement Program, called Colorado Commercial Property Assessed Clean Energy (C-PACE), within Logan County ("County").

Consideration of the approval of an Agreement between Logan County and the Colorado New Energy Improvement District to participate in the Colorado New Energy Improvement Program called Colorado Commercial Property Assessed Clean Energy (C-PACE).

Consideration of the approval of a First Amendment to Lease between Logan County and the State of Colorado acting by and through the Department of Higher Education for the use and benefit of Northeastern Junior College relating to the leasing of the Logan County Fairgrounds for the NJC Equine Program and related activities.

## Other Business Miscellaneous Business/Announcements

The next meeting will be scheduled for Tuesday, October 1, 2019, at 9:30 a.m. at the Logan County Courthouse.

## **Executive Session as Needed**

## September 3, 2019

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

Joseph A. McBride	Chairman
Jane Bauder	Commissioner
Byron Pelton	Commissioner
Also present:	
Alan Samber	Logan County Attorney
Pamela M. Bacon	Logan County Clerk
Traci Hill	Logan County Deputy Clerk
Marilee Johnson	Tourist Information Center Director/County Public
Jerry Casebolt	Information Officer
Debbie Unrein	Logan County Finance
Dave Appelhans	Logan County Pest
Jennifer Crow	Logan County Commissioners Office
Jeff Rice	Journal Advocate

Chairman McBride called the meeting to order at 9:30 a.m. The meeting opened with the Pledge of Allegiance. Chairman McBride asked if there were any revisions for the agenda. None were indicated.

The Board continued with the Consent Agenda items:

- Approval of the Minutes of the August 20, 2019 meeting.
- Acknowledgment of the receipt of the Veteran's Service Officer's monthly report and certification of pay form for the month of August, 2019.

Commissioner Pelton moved to approve the Consent Agenda. Commissioner Bauder seconded and the motion carried 3-0.

Chairman McBride continued with New Business:

Commissioner Bauder moved to approve an Intergovernmental Agreement between Logan County acting by and through the Logan County Clerk and Recorder and RE-11J Weld School District for administration of their respective duties concerning the conduct of the Coordinated Election November 5, 2019 and allow the Chairman to sign. Commissioner Pelton seconded and the motion carried 3-0.

Commissioner Pelton moved to approve an Intergovernmental Agreement between Logan County acting by and through the Logan County Clerk and Recorder and Frenchman RE-3 School District for administration of their respective duties concerning the conduct of the Coordinated Election November 5, 2019 and allow the Chairman to sign. Commissioner Bauder seconded and the motion carried 3-0.

The Board opened proposals for the engagement of a firm to perform a financial and compliance audit for Logan County for year ending December 31, 2019.

 Lauer, Szabo & Associates 2019 - \$27,800.00 2020 - \$28,200.00 2021 - \$28,600.00 2022 - \$29,000.00 2023 - \$29,400.00

- Beasley, Mitchell & Co. 2019 - \$32,494.00
   2020 - \$33,470.00
   2021 - \$34,474.00
   2022 - \$35,508.00
   2023 - \$36,573.00
- Watson, Coon & Ryan LLC.
   2019 2021 \$29,000.00 each year

Commissioner Bauder moved to refer the proposals to Debbie Unrein with the Logan County Finance Department for her recommendation. Commissioner Pelton seconded and the motion carried 3-0.

The next business meeting will be scheduled for Tuesday, September 17, 2019 at 9:30 a.m. at the Logan County Courthouse.

There being no further business to come before the Board, the meeting adjourned at 9:43 a.m.

Submitted by:

Logan County Deputy Clerk

Approved: September 17, 2019

LOGAN COUNTY, COLORADO

(seal)

By: \_\_\_\_\_\_ Joe McBride, 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 August 2019		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	597.07	<u>@</u> \$8.17	\$4,878.06
City of Sterling Dump Trucks	CL	101.17	<u>@</u> \$23.17	\$2,344.11
General Public		108.04	@ \$23.17	\$2,503.29
Commerial (Packers & Roll Offs)		1079.53	@ \$23.17	\$25,012.71
Industrial Waste	All other ID	1421.77	<u>@</u> \$36.17	\$51,425.42
Industrial Petroleum Contaminated	Soil IDPCS		@ \$36.17	\$0.00
Out of County	OC	135.86	@ \$46.34	\$6,295.75
Industrial Waste Out of County	IDOC		<u>@</u> \$72.34	\$0.00
Rural Free Certificates	NC	100.03	NC	
>5 Tons on Free Certificates	XTON		@ 23.17	\$0.00
All County Vehicles	NCC	36.16	NC	
TOTAL TONS		3579.63		
\$10.00 MINIMUM DIFFERENTIAL				\$836.57
\$20.00 MINIMUM DIFFERENTIAL				\$19.48
E-Waste Recycling		39 ITEMS		\$180.00
E-Waste Recycling	NC		NC	\$0.00
GEW (Government E-Waste)		3,880	LB. \$0.08	\$310.40
Outgoing Recycled Tires/Metal/V	Vood			
Car Tires (CHG)		70	@ \$5.00	\$350.00
Truck Tires (CHG)		1	@ \$8.00	\$8.00
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 & N	latts (NC)		NC	
Appliances (CHG)		4	@ \$5.00	\$20.00
Appliances (NC)			NC	
Analytical Reviews	ARV		@ \$189.00	\$0.00
Unsecured/Unauthorized Loads	CHG		@ \$10.00	\$0.00
Total # of Vehicles		1087		
TOTAL OC & IDOC				\$6,315.23
TOTAL IN COUNTY				\$87,868.56
GRAND TOTAL				\$94,183.79

signed by: Pam Fordig DATE: Sopt. 3, 2019

## LOGAN COUNTY SOLID WASTE SUR-CHARGE REPORT

Aug-19	TONS	CPC (CLOSURE)	GRAND TOTAL
CASH	1070.49	1285.14	\$34,846.04
CHARGE	1810.89	1791.97	\$51,990.08
CITY OF STERLING	698.24	702.29	\$7,347.67
TOTAL	3579.62	\$3,779.40	\$94,183.79
			-
THESE TNS ARE SHIPPED OFF:			
GEW	1.94		
RECYCLED METAL (SWAN)			
RECYCLED METAL (BOHM)			
RECYCLED TIRES			
RECYCLED WOOD			
GRAND TOTAL TNS	3581.56		

SIGNED BY: Pam Jurdig DATE: 9/3/3019

## LOGAN COUNTY TREASURER'S MONTHLY REPORT **REPORT OF COUNTY FUNDS ONLY AUGUST 2019**

COUNTY FUNDS	7/31/19 BALANCE	PRC	OPERTY TAXES	C	SPECIFIC OWNERSHIP	с	MISC	Т	RANSFERS IN (OUT)	WARRANTS	Т	REAS FEES	8/31/19 BALANCE
COUNTY GENERAL	\$ 8,251,581.25	\$	55,482.95	\$	65,630.06	\$	175,689.85	\$	-	\$ (867,247.47)	\$	(2,735.78)	\$ 7,678,400.86
ROAD & BRIDGE	\$ 3,565,102.40	\$	3,247.00	\$	4,466.12	\$	1,141,258.86	\$	-	\$ (308,079.71)	\$	(12,033.02)	\$ 4,393,961.65
CONTINGENT	\$ 567,999.55	\$	Market-	\$	tele sellet	\$	an fill an a' star	\$		\$	\$	de la plan	\$ 567,999.55
CAPITAL EXPENDITURES	\$ 653,117.66	\$	1,265.54	\$	1,488.77	\$	4,400.46	\$	1	\$ (40,144.49)	\$	(25.31)	\$ 620,102.63
JUSTICE CENTER	\$ 3,321,998.23	\$		\$	120 Al - 1	\$	167,877.21	\$		\$	\$	(3,252.23)	\$ 3,486,623.21
TELEVISION FUND	\$ 109,672.42	\$	502.37	\$	595.60	\$		\$	-	\$ (2,390.97)	\$	(10.04)	\$ 108,369.38
PEST CONTROL	\$ 270,358.34	\$	1,886.25	\$	1,244.12	\$	605.62	\$	-	\$ (27,314.38)	\$	(37.73)	\$ 246,742.22
LODGING TAX	\$ 144,060.33	\$	-	\$	-	\$	15,110.65	\$	100 M	\$ (10,000.70)	\$	-	\$ 149,170.28
SOLID WASTE	\$ 2,049,244.72	\$	7,516.68	\$	8,932.85	\$	90,992.36	\$	2 ( ) - ( )	\$ (41,937.05)	\$	(150.34)	\$ 2,114,599.22
SOLID WASTE CLOSURE	\$ 435,986.95	\$	-	\$	-	\$	4,051.83	\$	1.5	\$ -	\$	-	\$ 440,038.78
CONSERVATION TRUST	\$ 167,887.42	\$	ger Stadien i	\$	~ 승규는 것	\$	69.40	\$	-	\$ (3,018.28)	\$	-	\$ 164,938.54
FAIR FUND	\$ 281,117.51	\$	-	\$	-	\$	175,310.00	\$	-	\$ (279,454.63)	\$	-	\$ 176,972.88
AMBULANCE FUND	\$ 228,791.47		teski sin tin	\$	sile i s <del>e</del> la	\$	42,910.32	\$	te page per s	\$ (59,702.81)	\$	2	\$ 211,998.98
% TAX COLLECTED TO DATE													98.82%
TOTALS	\$ 20,046,918.25	\$	69,900.79	\$	82,357.52	\$	1,818,276.56	\$	-	\$ (1,639,290.49)	\$	(18,244.45)	\$ 20,359,918.18

STATE OF COLORADO

: SS.

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#### COUNTY OF LOGAN

I hereby certify that the Logan County Treasurer's Office collected property taxes totaling \$215,429.59 for the month of AUGUST 2019 which amount includes taxes for the County and all taxing authorities within the Treasurer's jurisdicopy. The total Treasurer's Fees collected on all of said taxes for the month of AUGUST 2019 is \$19.032.96 which includes fees for the County and all taxing authorities 00

Patricia Bartlett, Logan County Treasurer

Subscribed and sworn to before me this 5th day of SEPTEMBER 2019, by Patricia Bartlett, Logan County Treasurer. Witness my hand and official seal.

My Commission expires:
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September 23, 2021

Notary Public

JANET MCLAUGHLIN . Notary Public State of Colorado Notary ID # 20054037006 My Commission Expires 09-23-2021

SEAL

# **Clerk Fees Collected 2019**

# August

	2018		2019	+/-
<b>Recording Fees Retained</b>	9,973.33		14,141.03	7
Motor Vehicle Fees Retained	214,970.83		329,814.07	
Total \$	224,944.16		\$ 343,955.10	\$119,010.94
Fees & Taxes Distributed				
State of Colorado	216,353.56		266,232.77	
City of Sterling	15,401.34		61,268.18	
Town of Fleming	-		574.00	
Total \$	231,754.90		\$ 328,074.95	\$96,320.05
				-
Fees Retained Year to Date			\$1,483,313.79	

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COUNTRY ST Logan County Advisory B Fair Board Application GUPTITIC LEGICOL AND THE REAL 2019 By: ... ORRE Name: Mailing Address: 26 36 City/State/Zip: Telephone: 9 120. Cell Phone: Occupation: Email Address; orreg TOTAL TARACTER STATE AND TALES Queen Coordinator Rodeo レードアクト Entertainment Horse Events Commercial Exhibits & Parking 4-H Rodeo Advertising & Promotions Grandstands & Security Livestock Exhibits Youth & Open Class Exhibits Parade Demolition Derby Bull Riding Chairperson Fair Manager My Qualifications are: 1100 UTTER TONT I am interested in serving because: Signature Date

And a state of the	Fair Boa Name: <u>Aaron</u> <u>Hettinge</u> Mailing Address: <u>4560</u> <u>C.</u> City/State/Zip: <u>Mersino</u> , <u>Co</u>	ty Advisory Board rd Application	
The state of the s	7	Email Address: <u>a he Hinge r@universityautoperts</u> . com Rodeo Horse Events 4-H Rodeo Grandstands & Security Youth & Open Class Exhibits Demolition Derby Bull Riding Chairperson	
Consecution of the second	I am interested in serving because:	A Hills 9-12-19 Date	

PLACE AND ADDRESS PROVIDENT OF THE ADDRESS AND ADDRESS ADDRESS

Logan County Advisory Dourd	
Logan County Advisory Board Fair Board Application	
Name: <u>Alan Darton</u> Mailing Address: <u>511 Jougeril Rd</u>	and parts
City/Sture/Zip: <u>Vecting</u> Co. PD751 Telephone: <u>10-522-352</u> Cell Phone: <u>520-5766</u> Occupation: <u>Plant Mar.</u> Email Address: <u>abarton Otrividadben</u>	hagu . con
Queen Coordinator      Rodeo        Entertainment      Horse Events        Commercial Exhibits & Parking      4-H Rodeo        Advertising & Promotions      Grandstands & Security        Livestock Exhibits      Youth & Open Class Exhibits        Parade      Demolition Derby        Fair Manager      Bull Riding Chairperson	And the second state
My Qualifications are: Currently in this position	
I am interested in serving because: <u>Uk have an excellent fair that I have</u> <u>personally cujoged as long as I can remember</u> <u>and want to make sure I can help to me me</u>	
to Confinue the excellence of this event. <u>Clan Jack 9/12/19</u> Signature Date Date	A DOLLAR DE
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(FURDANE RE- DATE) THE MERITY OF

Logan County Advisory Board Fair Board Application
Name: Morgan Lulf Mailing Address: 1507 Fill more St Apt 204 City/Stute/Zip: Sterling CO 80751 Telephone: Cell Phone: (970) 520-0653 Occupation: MLS Coursers LLC Email Address: Morgan Jul S 12 Cgmail.com
Queen Coordinator    Rodeo      Entertainment    Horse Events       X Commercial Exhibits & Parking    4-H Rodeo      Advertising & Promotions    Grandstands & Security      Livestock Exhibits    Youth & Open Class Exhibits      Parade    Demolition Derby      Fair Manager    Bull Riding Chairperson
My Qualifications are: <u>I have worked in the Domino's booth for the</u> <u>last 4 years. I have made friendship with all the</u> <u>Vendors</u>
I am interested in serving because: <u>Fin tooking I wonna serve the citizens of</u> logan County bring in new ideas to the board.
More July 9/10/19 Signature Date Date Date Date

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TO: BOARD OF COUNTY COMMISSIONERS
DATE: 09/09/2019
FROM: Debbie Unrein, Finance/Budget Officer
RE: 2019 - 2023 Logan County Financial Audit Proposals

Lauer, Szabo, & Associates submitted the lowest bid of the three proposals received.

Combining their low bid plus their previous service and commitment to Logan County, I would like to recommend to the Board of County Commissioners the proposal for auditing Logan County's basic financial statements be awarded to Lauer, Szabo & Associates per the following amounts -

2019 \$27,800 2020 \$28,200 2021 \$28,600 2022 \$29,000 2023 \$29,400

Thank you.

Debbie Unrein



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

August 25, 2019

Ms. Debbie Unrein Finance Budget Officer Logan County 315 Main Street Sterling, Colorado 80751

Ms. Unrein:

I wanted to thank you for giving us the opportunity to put together a proposal for audit services for the year ended December 31, 2019.

As you are aware, our fees, like those of other professional firms, are based on actual time spent by our people on the project and are measured by standard hourly rates. Our estimate of fees, including travel and other out-of-pocket costs, is as follows:

Audit of the basic financial statements for Logan County, Colorado as of December 31, 2019 and for the year then ended, in accordance with auditing standards generally accepted in the United States of America as well as *Government Auditing Standards* – \$27,800. Fees for the 2020, 2021, 2022 and 2023 audits would be \$28,200, \$28,600, \$29,000 and \$29,400, respectively.

This estimate is based on average hourly rates for professional services by level. Our fees would not exceed the amounts shown above, unless, for some reason, unusual conditions should exist. In that case, we would notify you immediately to determine the problem and develop a plan to minimize any additional cost.

The estimate above assumes that we will be assisted by your personnel through their timely completion of schedules and analyses of accounts.

We typically conduct the audit during the April to May time frame, with final presentation of the audit to the Board of County Commissioners in June or July. Barring any unforeseen circumstances, we would provide adjusted trial balances and journal entries for each fund at the completion of fieldwork, followed by a draft copy of the audit report in the following few weeks. Logan County, Colorado Audit Proposal for the Year Ended December 31, 2019 August 25, 2019 Page 2

At Lauer, Szabo & Associates, P.C., we like to serve our clients as a team. The team concept allows you access to more than one person, which ultimately provides you better service. I would function as the partner in charge of your engagement, with Kristin Jorgensen, Shayna Etl and Allison Schaefer assisting with the fieldwork. I would be responsible for all of the services provided to you, but I would draw on others when necessary, including Mike Lauer for tax issues, and Kristin for payroll and computer related issues. Your main contact would be me, but you would get to know other personnel as they work with you. This allows you to speak to someone else if I am unavailable at the time. We take pride in our work and make every effort to go "above and beyond" in each engagement that we do.

The selection of an auditing firm is an important decision, and we know that the differences between firms are often hard to discern. We are large enough to offer breadth and depth of experience in solving accounting problems and providing innovative ideas to exploit opportunities for growth. We are small enough to pay attention to you and your needs. We are proud of our reputation for hard work; we do whatever is required to get the job done on time and with accuracy. We are proud, too, of our reputation for quality. We are experts at the basic and important tasks of our profession, but we make a strong effort to function as more than "number crunchers" for our clients.

I have taken the liberty of enclosing a list of our current municipal clients and encourage you or your staff to contact any or all of them.

I again want to thank you for this opportunity to propose our services for your audit and feel that we have the extra services available to assist you in meeting all of your goals. I have enclosed two copies of an engagement letter. If your board accepts our proposal, please have each copy signed and return one to us; the other is for your records. If you have any questions regarding this proposal, please contact me at 970-522-2218.

Sincerely,

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

Soft Stabo CPA

Scott Szabo, CPA

### LAUER, SZABO & ASSOCIATES, P.C. Firm Profile

We are pleased to have the opportunity to discuss with you the possibility of our firm providing auditing services for Logan County. In that regard, we would like to take the opportunity to tell you about our firm.

## Firm Profile and Audit Staff Qualifications

Lauer, Szabo & Associates, P.C., was established in 1984. We are licensed to practice in the State of Colorado and meet the independence standards of the United States General Accounting Office and the American Institute of Certified Public Accountants. We maintain only one office located in Sterling, Colorado and all of the audit work would be performed from this office.

The personnel assignments made to the audit team are based on the complexity at each level of the engagement and the technical skills required to successfully form an opinion on the financial statements taken as a whole in an efficient and cost effective manner.

The qualifications of the primary audit team and supporting personnel are as follows:

## Mike Lauer, CPA - Managing Partner

Mr. Lauer has over thirty-four years of auditing experience. He has been the partner-in-charge of several school district, county, municipal, special district and non-profit audits. Mike is involved in numerous community and professional activities including serving on the Northeastern Junior College's Board of Trustees, Logan County Economic Development Corporation and Sterling Regional MedCenter's finance committee. Mike is a member of the American Institute of Certified Public Accountants and the Colorado Society of CPAs.

#### Scott Szabo, CPA - Audit Partner

Mr. Szabo has over twenty-six years of auditing experience. He has been the partner-in-charge of several school district, county, municipal, special district and non-profit audits. Scott is involved in numerous community and professional activities including serving on the Northeastern Junior College Foundation's Board of Trustees and City of Sterling Planning Commission. Scott is a member of the American Institute of Certified Public Accountants and the Colorado Society of CPAs.

#### Kristin Jorgensen – Staff Accountant

Ms. Jorgensen has over eight years of public accounting experience and has worked on numerous governmental audits in the past. Kristin is a member of the American Institute of Certified Public Accountants and the Colorado Society of CPAs.

#### Shayna Etl – Staff Accountant

Ms. Etl has over ten years of public accounting experience and has worked on numerous governmental audits in the past. Shayna is a member of the American Institute of Certified Public Accountants and the Colorado Society of CPAs.

#### Allison Schaefer – Staff Accountant

Ms. Schaefer has recently joined our firm after graduating from Colorado State University in the spring of 2019 and has been assisting with governmental audits over the summer.

In addition to the above staff, clerical and support personnel will be involved in the audit related to the processing of the report, preparation of confirmations, mailings, etc.

#### Firm Experience

At the present time, our firm is employed as independent auditors for approximately 60 governmental and not-for-profit entities (currently three counties).

In order to maintain and improve our skills in governmental and nonprofit accounting and auditing, we devote a substantial portion of continuing professional education time to governmental and nonprofit related subjects (a minimum of 24 hours every two years). In addition, we maintain an extensive accounting and auditing library that includes many publications pertinent to audits of state and local governmental units as well as nonprofit entities.

Our experience in governmental auditing has yielded beneficial relationships with such agencies as the State Auditor's Office, the Colorado Department of Education, the Governmental Finance Officers Association, the Governmental Accounting Standards Board, the Colorado Society of CPA's Governmental Issues Committee, and other federal regulatory authorities. These relationships have been of great value in resolving difficult reporting issues.

LAUER, SZABO & ASSOCIATES, P.C. References for Municipal Clients December 31, 2019

Client	Contact Person	Contact Number
City of Sterling	, Deb Forbes	970-522-9700
City of Holyoke	Kathy Olofson	970-854-2266
City of Brush	Joanne Gosselink	970-842-5001
City of Wray	Emily Ellis	970-332-4431
Logan County	Debbie Unrein	970-522-0880
Sedgwick County	Chris Beckman	970-474-3346
Washington County	Misty Whitt	970-345-2701
Town of Arriba	Josie Hart	719-768-3381
Town of Crook	Nikki Schneider	970-886-2222
Town of Eckley	Cheryl Rogers	970-359-2222
Town of Fleming	Clay Gorman	970-265-2692
Town of Genoa	Stacey Larson	719-763-2313
Town of Haxtun	Karie Wilson	970-774-6104
Town of Hillrose	Lynn Golemboski	970-847-3761
Town of Iliff	Carolyn Jackson	970-522-2283
Town of Julesburg	Carrie Hartwell	970-474-3344
Town of Merino	Heather Buchtel	970-522-1036
Town of Otis	Brandy Ward	970-246-3235
Town of Ovid	Belinda Riggs	970-463-5446
Town of Paoli	Lacie Bone	970-520-8797
Town of Peetz	Evelyn Gardiner	970-334-2473
Town of Sedgwick	Dan Pedersen	970-463-3326
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205 Main St. P.O. Box 1886 Sterling, CO 80751-7886 Phone 970-522-2218 FAX 970-522-2220

August 25, 2019

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, 2019. 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 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, 2019. 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, in a report contained with our auditors' report on the financial statements:

- 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 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 (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

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 Uniform Guidance report on internal control over compliance is solely to describe the scope of testing of internal control over compliance is solely to describe the scope of testing of 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.

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 the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, 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.

#### 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 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 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. 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 applicable 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. 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 U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. 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. 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.

#### Management Responsibilities

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls, 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 U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant 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.

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) 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.

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 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 Additionally, as required by the Uniform Guidance, it is management's that we report. 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, 2020.

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) 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 You also agree to include the audited financial statements with any of federal awards. 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.

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, 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 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.

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 management representation letter our assistance with preparation of the financial statements, 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 accept responsibility for them.

### 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 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. If applicable, we will provide copies of our report for you to include with the 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 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 \$27,800. 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 2017 peer review report accompanies this letter.

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.

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.

Manageme	ent signature:		
Title:			
Date:		4 7	
Governand	ce signature:		
Title:			
Date:			e



#### Report on the Firm's System of Quality Control

To the Shareholders of 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, 2017. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at <u>www.aicpa.org/prsummary</u>. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

## Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

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.

## **Required Selections and Considerations**

Engagements selected for review included one engagement performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

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, 2017, 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 15, 2017

5801 West 11<sup>th</sup> Street • Suite 300 Greeley, Colorado 80634-4813 (970) 352-7990 www.awhitney.com



# **PROPOSAL FOR PROFESSIONAL** SERVICES PREPARED FOR

LOGAN COUNTY

ON August 1, 2019

> 9250 EAST COSTILLA AVENUE #450 GREENWOOD VILLAGE, COLORADO 80112 P 303.792.3020 F 303.232.7237 E KWATSON@WCRCPA.COM WWW.WCRCPA.COM

## GOVERNMENT AND NOT-FOR-PROFIT EXPERIENCE

In the final analysis, what you pay your service providers for is well-delivered knowledge. Knowledge of which financial changes will affect your government or not-for-profit organization. Knowledge of how those changes will impact your organization. We deliver that knowledge with extensive government and not-for-profit experience, personal interest and attention to your needs. Together, we will help you manage the ongoing issues that can define the success or failure of your finance function.

We are providing this response to your request for proposal from Watson Coon Ryan, LLC. Our firm has four partners and ten licensed professional staff.

One of our focuses is the specific audit and operational issues facing government and not-for-profit organizations. Your engagement team will be knowledgeable of the governmental environment and strive to maintain in depth knowledge of your organization. In addition, we will provide:

- Timely delivery of the audited financial statements.
- Senior engagement team member involvement in financial reporting issues.
- Ability to partner with your organization to find timely answers to accounting issues.

## **CLIENTS**

Watson Coon Ryan, LLC serves many types of governmental organizations. Our experience includes assistance with performing financial statement audits and reviews of an organization's financial statements and Comprehensive Annual Financial Report's. A substantial portion of our continuing education and training is focused on governmental accounting, reporting and internal control.

Our current governmental/single audit client base includes:

<u>Morgan County</u> - Performed the annual audit of the County's CAFR in accordance with applicable GASB standards, including governmental and business-type activities and Single Audit under applicable Uniform Guidance Standards; 2015-present; total assets of \$191 million, and total revenue over \$40 million.

Contact information: Michelle Covelli, (970)-542-3505

<u>Rocky Mountain Service Employment and Redevelopment</u> - Annually performed the audit of Financial Statements and Uniform Guidance Reports in accordance with applicable GASB standards; 2015-present; total assets of \$7 million, and total revenue of \$24 million.

Contact information: Jan Miller, Director of Finance, (303)480-9394

<u>South Metro Fire & Rescue Authority</u> - Annually performed the audit of the Authority's Comprehensive Annual Financial Report and Uniform Guidance Reports in accordance with applicable GASB standards; 2009-present; total assets of \$153 million, and total revenue of \$65.5 million. Client Contact: Dillon Miskimins, CFO, (720) 989-2211.

Other governmental services - Audits for numerous other organizations including utility districts, fire districts, metropolitan districts, municipalities, HUD and Federal Awards.

## WHY CLIENTS PREFER OUR FIRM

Clients recognize the value-added benefits of using our firm's for professional services. The value added benefits include:

- Our partners in charge of accounting and auditing services are actively involved in the planning, assessment, execution and communication phases of our financial statement audit work.
- Historically we have employed only experienced accountants. This allows you to reap the benefits of utilizing professionals with in-depth knowledge of financial reporting rather than spending your valuable time training inexperienced accountants.
- The size of our firm uniquely positions us for personal service and attention from our personnel, with staffing capability to conduct your audit in a timely and professional manner.
- Clients appreciate our proactive approach to helping them with their accounting and compliance issues. We regularly communicate with our clients about new matters of interest that may impact them, and we work collaboratively with them to address these matters.
- We do not bill by the hour, but rather on the value we provide. This allows us to put our clients first, emphasizes teamwork, and encourages our clients to contact us with questions throughout the year. We have found that increased communication throughout the year is extremely helpful in aiding in the efficiency and efficacy of our audits.

### OUR FINANCIAL REPORTING APPROACH

Our approach embodies our belief that whether the engagement is an audit, review or other information reporting engagement it should be a proactive, integrated process rather than a postmortem exercise. To provide our clients with maximum value requires approaching each engagement as a process that involves some key parameters:

- Understanding your organization and its environment
- Consistent communication with management throughout the year
- Client-involved planning
- Early partner and manager involvement
- Mutually agreed upon timetables and working practices
- WCR strives to provide staff continuity year over year and has low staff turnover.

We believe that good service must be relevant and timely. As transactions are planned and programs are developed, we will work with you to determine the accounting ramifications of various decisions. Of course, we believe that your mission should drive your decision making; however, we also believe that it is prudent to be knowledgeable about the accounting and reporting effects of those decisions so that a fully integrated decision is made. We hold ourselves accountable for ensuring that good communication occurs between ourselves and our clients.

Our firm embraces the technology and tools to make engagements more efficient. We have utilized paperless work papers for over ten years. Our files are accessed remotely and we do not carry client files on our laptops. We utilize a secure client portal to obtain and share files. We use data extraction techniques to efficiently perform analytical procedures and determine samples.

The vision of our firm is to improve the State of Colorado and the Denver Metropolitan area by expertly supporting governments, not-for-profit organizations and privately held businesses. We believe that we must diligently understand your processes and procedures. It is our responsibility to match that understanding to best practices and provide you with the feedback to improve your organization.

Our firm gains its government and not-for-profit experience from direct experience with many organizations. We are also members of the AICPA's Governmental Audit Quality Center.

Each of our engagement team members complete over 80 hours of general accounting and auditing and 25-30 hours of government and not-for-profit specific continuing professional education every two years. All key engagement members are properly licensed to practice in the State of Colorado and maintain active licenses.

We are also active participants in the CPA profession's self-regulatory peer review process. Through that process we review and discuss audit engagements with firms across the United States.

We conduct a number of audits that maintain their books through various computerized systems and as a firm, we operate in a paperless environment.

Audit adjustments, if necessary, are discussed with management when they are identified. All approved adjustments are accumulated and provided to the County in written form at the conclusion of the audit.

## TIMING AND SCHEDULING

We will coordinate with you appropriate times for the performance of the planning and execution phases of the engagement. We strive to identify where efficiencies can be gained by performing procedures prior to the end of the year. We have the current capacity and ability to perform your work beginning with interim testing beginning in December. It is important for you to have timely reporting so that you can complete your annual report without delay.

We view the performance of an engagement as an interactive process wherein the scheduling for the performance of procedures is tailored around your schedule to the extent possible. When the procedures require us to be in your offices, we will conform to your office hours.

After an initial meeting with you, we will prepare a tailored information request list. The list will include all of the information and documents that will be required to complete your audit.

Upon conclusion of each year's engagement, our Engagement Team will meet with your management and Board of Directors to communicate the results of our fieldwork and to discuss recommendations.

## YOUR ENGAGEMENT TEAM PARTNERS

Troy Coon, CPA, Partner will be reviewing the engagement. He received his Bachelor of Science degree in accounting from Eastern Kentucky University. He has over two decades of public accounting experience. His areas of expertise encompass a wide range of governmental, not-for-profit and corporate organizations.

Kelly Watson, CPA, Partner is the partner in charge of governmental financial reporting services. Kelly received her Bachelor of Science degree in accounting from University of Colorado, Boulder. She has 11 years of public auditing experience. Her areas of expertise encompass a wide range of governmental entities, including recreation districts, utility districts, fire districts, metropolitan districts, municipalities, HUD and Federal Awards, as well as, other non-governmental not-for-profit organizations and internal control consulting.

Kelly Watson will be on-site during the audit to assist with field work and oversight of Watson Coon Ryan, LLC personnel. Kelly will be your primary contact on the engagement and will be reachable throughout the year with any questions that may arise.

Our audit team prides itself on consistency. We value our team and as a result have experienced extremely low turnover. We have had no audit staff turnover in the previous four years.

### **PROPOSED FEES**

Engagement fees are based on our estimate of the time we will incur on the services you require, and by the rates of the assigned team members. The procedures we use are specifically tailored to each client, and assigned team members are knowledgeable in governmental organizations, therefore we are confident that all work will be performed efficiently and effectively.

Our fee structure is based on these efficiencies, as well as certain key assumptions:

- We will receive timely assistance from your personnel in the preparation of necessary schedules, account analyses and reconciliations, document and supporting data retrieval.
- We will receive the requested financial information from your personnel on a timely basis, allowing for adherence to an agreed-upon timeline for turnaround, commencement and completion of work.

Our commitment is to provide you with top value for the fees expended. Our goal is to provide quality, timeliness and responsiveness at a fee that is competitive yet allows us the ability and resources to deliver exceptional service year round.

Based on our review of your engagement, and with the assumptions above, we estimate the annual fee for the December 31, 2019, December 31, 2020 & December 31, 2021 audits of the financial statements and related Single Audit to be \$29,000. This is inclusive of all travel related expenses. We will provide a written engagement letter that documents our fee estimate. Any increases in the audit fee will be discussed and disclosed to the County at least 180 days prior to the start of a new County Budget Cycle in order to be effective for the audit. Increased fees will only be necessary if the key

assumptions detailed above prove to be inaccurate or if new significant transactions/changes in accounting principles require significant additional time in the future.

Our firm policy is to provide assistance on questions or concerns that may arise throughout the year without additional cost. If these questions become an issue requiring substantial additional time, we may need to consider additional fees. We would discuss with you in advance any additional fees required by the implementation of new or revised professional accounting or audit standards. We do not bill by the hour, but we would anticipate spending a week in December on interim, with a follow up week in April for fieldwork.

Fees for additional services, outside of normal routine questions, provided throughout the year are based on the time spent and our hourly rates. Our audit partner's rate is \$250 per hour and staff rates range from \$100 to \$150 per hour.

### OTHER

We are not aware of any relationships that would impair our independence with respect to Logan County. We are pleased to note that we have never had a complaint against our firms or staff leveled by the state board of accountancy or any other regulatory authority. We do not anticipate that we would use any affiliate member firm personnel or resources to perform the audit.

Watson Coon Ryan, LLC was formed in January 2018 by the merger of Watson Coon & Associates, P.C. and Wilson Downing Group, LLC. This new combination of talent expands our ability to work collaboratively and brain storm ideas as we seek to serve our clients in even more efficient, unique, and extraordinary ways. Watson Coon Ryan, LLC employs sixteen people of which eleven are licensed CPAs. Both firms received a pass rating on their most recent peer review performed under the American Institute of Certified Public Accountants' peer review program.

The peer review of Watson Coon Ryan, LLC will occur in 2020. Watson Coon & Associate's peer review was performed by Schulz & Company, P.C. Wilson Downing Group's peer review was performed by RSM US, LLP. We are pleased to note both firms have received a pass report. We have included a copy of our most recent peer review reports.

#### IN CONCLUSION

Watson Coon Ryan, LLC is committed to organizations like Logan County. Our dedication to passionate organizations like yours is one of the cornerstones of our accounting and auditing practice. Your business and relationship with our firm are important to us, and it would be our honor and great pleasure to work with you. We would be happy to address any questions about us or our proposal at your convenience.



**RSM US LLP** 

#### System Review Report

To the Members of Wilson Downing Group LLC and the Peer Review Committee of the Colorado Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Wilson Downing Group LLC (the firm) in effect for the year ended February 29, 2016. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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 <u>www.aicpa.org/prsummary</u>.

As required by the standards, engagements selected for review included audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Wilson Downing Group LLC in effect for the year ended February 29, 2016, 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.* Wilson Downing Group LLC has received a peer review rating of *pass.* 

RSM US LLP

Elkhart, Indiana July 29, 2016

THE POWER OF BEING UNDERSTOOD AUDIT | TAX | CONSULTING

# Schulz & Company, P.C.

Certified Public Accountants

Michael L. Schulz, CPA Tracy G. Schulz, CPA

Report on the Firm's System of Quality Control

March 1, 2018

#### To the Shareholders of

Watson Coon & Associates, P.C. and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Watson Coon & Associates, P.C. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2017. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

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.

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act and audits of employee benefit plans. As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Watson Coon & Associates, P.C. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2017, 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. Watson Coon & Associates, P.C. has received a peer review rating of pass.

Schuly & Company, PC

15200 E. Girard Avenue, Suite 4900, Aurora, Colorado 80014 ( 303) 690-7275 Fax (303)690-9110


Donald A. Beasley, CPA, Partner Christine Wright, CPA, Partner Beth Fant, EA, Partner Brad Beasley, CPA, Partner Tony Morán, CPA, Partner Christopher Salcido, CPA, Partner J. David Beasley, J.D., Partner

August 19, 2019

Logan County Commissioners Logan County 315 Main Street Sterling, CO 80751

Re: Request for Audit Proposals

Logan County Commissioners,

I am pleased to present our proposal to provide audit services for Logan County (the County) for the fiscal year ending December 31, 2019 and any potential renewals, in accordance with Government Auditing Standards.

We take pride in our service and are confident that you will find our services to be of the highest degree of professionalism and quality. I believe that with our experience with cities, governmental funding and single audits, and overall knowledge and audit experience, we are an excellent choice for the County. Beasley, Mitchell & Co., LLP has experience in providing all the services outlined in the request for proposal. This proposal is valid for ninety (90) days after the deadline for submission of the proposal. We have read all the specifications and the scope of work and fully understand the work to be performed.

We look forward to building such a relationship with you. If you have any questions, please contact me at 575-528-6700 or by e-mail at <u>brad@bmc-cpa.com</u>. Brad Beasley is authorized to make representations for Beasley, Mitchell, & Co., LLP and to bind our firm to a contract.

Very truly yours,

Brad Beasley, CBA, CGMA Audit Partner



### ABOUT BEASLEY, MITCHELL & CO, LLP

In 1987, Don Beasley and Paul Mitchell started Beasley, Mitchell & Co., LLP, an independent certified public accounting firm. Beasley, Mitchell & Co., LLP is the largest accounting firm in Southern New Mexico, employing over 60 team members, including fifteen CPAs (over half of the CPAs licensed in Las Cruces), nine CPA candidates who are in the process of taking the exam, two Juris Doctor, two Certified Fraud Examiners, one Enrolled Agent, and six bookkeepers, including several certified bookkeepers. The Accounting and Auditing department has seven professionals fully designated to perform assurance services.

Beasley, Mitchell & Co., LLP is guided by the following mission statement:

Our mission is to provide exceptional quality client services, allowing our clients and our firm to prosper and for all of us to enjoy the journey.

The audit, assurance and monitoring work is all supervised and reviewed to meet the highest quality control standards. Our firm provides national firm resources and experience, as identified under the engagement tools, with a local firm feel. We are dedicated to providing timely service, and quality work.

#### FIRM INDEPENDENCE

Beasley, Mitchell & Co., LLP is independent in all respects to Logan County, both in fact and appearance, and exceeds all independence requirements set forth under Generally Accepted Auditing Standards (GAAS) as issued by the American Institute of Certified Public Accountants.

#### EXTERNAL QUALITY CONTROL REVIEW

Beasley, Mitchell & Co., LLP is committed to provide quality work and excellent service. We accomplish this by participating in the American Institute of Certified Public Accountants (AICPA) Peer Review Program. Further, our firm has a written quality control document which requires the firm to perform annual reviews of both the quality control process related to the auditing and accounting services provided, and also a review of select engagements performed during the last year.

#### CONTINUING PROFESSIONAL EDUCATION

Our firm stresses the importance of adequate training by having a partner in charge of overseeing all continuing professional education. This ensures staff that requires specific training to perform their normal tasks receives the necessary training. The individuals who perform Single Audits and/or Yellow Book audits attend courses that directly relate to governmental auditing and accounting, or courses that qualify for Yellow Book credit. We do not allow any staff to perform any services that are not directly supervised by a supervisor that meets the standards as established by the AICPA.

### CAPABILITIES

Competence is derived from a combination of education and experience. All the employees at Beasley, Mitchell & Co., LLP are evaluated and assigned to projects that are within their level of education and experience. As a result, Logan County will work with competent, technical employees that will provide quality service. Beasley, Mitchell & Co., LLP currently provides Auditing and Accounting services to over 50 clients. Among these, we have extensive experience in financial statement audits, evaluations of internal control, compliance audits, single audits, agreed upon procedures and program specific audits.

Beasley, Mitchell & Co., LLP believes staff continuity provides better services to our clients. We realize that continued use of new staff on engagements results in additional work and time spent by both the firm and the client, so we strive to limit the turnover in staffing. The firm has experienced low turnover rates in its auditing and accounting practice.

### OUR SERVICE TEAM FOR THE LOGAN COUNTY

Audit Team:

- Brad Beasley, CPA, CGMA, Audit Partner
- Dahlia Garcia, CPA, Audit Manager
- Juan Garcia, MBA, Audit Specialist
- Avi Chettry, CPA, MACC, Senior Auditor
- Amr Sakka, CPA, MSc, MACC, Senior Auditor
- Ashley Tierney, MACC, Staff II Auditor
- Jesse Oliver, MACC, Staff I Auditor
- Itza Sosa, MACC, Staff I Auditor

### References and qualifications found below

### TEAM QUALIFICATIONS

### Brad M. Beasley, CPA, CGMA, Partner



### Qualifications

Brad has been with Beasley, Mitchell & Co. since 2004, and a partner since 2008. Brad manages the Audit and Assurance practice and provides accounting and tax services to a broad range of clients with a concentration in government, not-for-profit, and commercial and residential construction. He worked in Internal Audit and SEC compliance while working in the gaming industry for Harrah's Entertainment (now Caesars' Entertainment). His range of knowledge has fortified his consulting skills for audit and tax clients. Brad has serviced the City of Sunland Park, City of Jal, City of Portales, Hidalgo County, Village of Columbus, Village of Tularosa and many more. He is on the Audit Committee of New Mexico State University.

### Dahlia Garcia, CPA, Audit Manager

#### Qualifications



Dahlia serves as a manager in the assurance and audit department, having joined Beasley, Mitchell & Co., LLP in 2015 after working for four years at an accounting firm in El Paso, Texas. Dahlia is licensed in Texas. She has not-forprofit and governmental experience, and receives extensive yellow book training on a regular basis. Dahlia has provided external audit, risk assessment, and control assurance to many municipalities. Dahlia has serviced the City of Raton, City of Portales, Hidalgo County, Angel Fire PID, City of Socorro, TX, City of Eunice, City of Lordsburg, City of Española and many more. Dahlia will be actively involved in the field work and supervision of field work.

### Juan Garcia, MBA, Audit Specialist

#### Qualifications



Juan serves as an Audit Specialist in the assurance and audit department. Juan joined Beasley, Mitchell & Co., LLP in 2016 after starting his public accounting career in 2014 at a firm in El Paso, Texas. Juan has not-for-profit and governmental experience, and has earned the Advanced Single Audit Certification. Juan also has experience in external audit, risk assessment, and control assurance to many Governmental entities. Juan has serviced many governmental entities, including City of Sunland Park, Village of Columbus, Otero County, Village of Folsom, Village of Des Moines and many more.

### **TEAM QUALIFICATIONS (Continued)**

### Avi Chettry, CPA, MAcc, Senior Auditor



### Qualifications

Avi Chettry serves as a Senior Auditor in the assurance and audit department, having joined Beasley, Mitchell & Co., LLP in 2015 after working for a year and a half in internal audit at University of New Mexico Internal Audit Department. He has not-for-profit and governmental experience, and receives yellow book training on a regular basis. Avi assists his supervisor and audit partner on audit and accounting engagements and performs reviews and compilation of financial statements. Avi has serviced Hidalgo County, City of Jal, Village of Roy, City of Portales and many more. Avi will be actively involved in the audit field work.

### Amr Sakka, CPA, Msc, MAcc Senior Auditor



#### Qualifications

Amr has been with Beasley, Mitchell & Co. since October 2014. Amr works on audits for government, for-profit and not-for profit entities and Single Audits. Amr spent four years working for PricewaterhouseCoopers in Syria. He was an Assistant Audit Manager and was in charge of auditing multiinternational clients in Telecommunication, Oil and Gas, and Hotels. Amr was in-charge of the audit of some local banks and brokerage companies in Syria. Amr managed the Initial Public Offering of one of the biggest insurance companies in 2010, listing in the Damascus Securities Exchange. Amr has provided services for the Village of Reserve, Village of Columbus, Village of Roy and many more.

### Ashley Tierney, CFE, MAcc, Staff II Auditor



#### Qualifications

Ashley serves as a Staff II Auditor in the assurance and audit department, having joined Beasley Mitchell & Co., LLP in mid-2018 after working for the City of El Paso, Texas for 3 years. She has experience in both federal and municipal government contract compliance as well as municipal governmental accounting. She has serviced the Village of Tularosa, Village of Columbus, City of Elephant Butte and the City of Jal. Ashley receives yellow book training on a regular basis and will be actively involved in the audit field work.

### **TEAM QUALIFICATIONS (Continued)**

### Jesse Olivar, MAcc, Staff I Auditor



#### Qualifications

Jesse serves as a staff auditor in the assurance and audit department, having joined Beasley, Mitchell & Co., LLP in 2018 after working for a year and a half as a graduate assistant at New Mexico State University and three years for a financial institution. Jesse has serviced Burrell College of Osteopathic Medicine, City of Sunland Park, and Vaughn Municipal Schools. Jesse will be actively involved in the audit field work.

### Itza Sosa, MAcc, Staff I Auditor

#### Qualifications



Itza serves as a staff auditor in the assurance and audit department, having joined Beasley, Mitchell & Co. as an intern in 2017 and promoted to Staff upon completion of her Master's degree. Itza worked as an intern for a large regional firm in the summer of 2018 and as a graduate assistant for the accounting department at New Mexico State University for a year. Itza has held leadership positions as an accounting tutoring lab manager. Itza has serviced City of Elephant Butte and Village of Mosquero as well as several smaller entities.

### **CLIENT REFERENCES**

### **Reference:**

### Services Provided:

City of Sunland Park Raquel Alarcon, Finance Director 1000 McNutt Rd Ste A, Sunland Park NM 88063 (575) 589-7565 <u>raquel.alarcon@sunlandpark-nm.gov</u>	Financial statement audit Single audit HUD filing-Housing Authority Financial statement preparation
City of Portales Marilyn Rapp, CPA, Finance Director 100 W. First Street, Portales, NM 88130 (575) 356-6662 <u>mrapp@portalesnm.gov</u>	Financial statement audit Single audit Lodger's tax AUP Financial statement preparation
Hidalgo County Tyler Massey, Treasurer 305 Pyramid Street, Lordsburg, NM 88045 (575) 542-9313 <u>hctreasurer@aznex.net</u>	Financial statement audit Financial statement preparation Single audit
Village of Reserve André Giron, Clerk-Treasurer 15 Jake Scott Street, Reserve, NM 87830 (575) 533-6276 agiron@villageofreserve.org	Financial statement audit Financial statement preparation
Village of Tularosa Margaret Lucero, Clerk-Treasurer 705 St. Francis Drive, Tularosa, NM 88352 (575) 585-2771 <u>mlucero@tularosa.net</u>	Financial statement audit Financial statement preparation

### METHODOLOGY

#### AUDIT APPROACH AND PROPOSED SCHEDULE

We believe a properly planned audit is important not only to the auditor, but also to the organization being audited. Time spent with the Logan County's management and finance staff during the planning stages will result in a better understanding of the organization, thus providing for the development of a custom risk-based audit plan specifically for Logan County, which will allow for the maximization of efficiency and effectiveness of the audit, while complying with U.S. GAAP, GAGAS and the Uniform Grant Guidance for Single Audit.



#### Engagement Acceptance

Initial meetings with the Logan County's management will help us evaluate the organizational structure, and we will come to a mutual agreement on the timeline for the various steps of the engagement process. We will share our expectations of management and staff, while allowing management and staff to share their expectations of us. Our goal is not to second-guess management and staff, but to form independent conclusions resulting from our procedures. We will conduct the audit in accordance with GAAS, GAGAS and any other respective regulatory agencies.

#### Engagement Plan

The extent and nature of the procedures designed and applied are customized to your organization, based on size, complexity, and structure. Based on the information provided and observation of operations, we will modify our approach in order to meet the objectives of the engagement. We will perform an assessment of inherent and control risk.

In assessing inherent risk we will consider the susceptibility of error in account balances and transactions that would result in material misstatement. Factors include but are not limited to the nature of the organization, the skills, knowledge and experience of employees, and prior year noncompliance identified, if any.

Control risk would then be assessed by identifying and evaluating the control system in place, and the effectiveness of those controls. We will become familiar with the internal policies and procedures, and we will identify and consider significant risks. Significant transaction classes will be walked through, allowing us to understand the entity and its internal control environment. Subsequently, we will observe and test key controls that help prevent, detect and correct material misstatements and noncompliance.

### METHODOLOGY (Continued)

#### Implementation of Plan

Once the risk assessment is complete, sampling and substantive testing will be determined. Our sampling will be statistical based to ensure a representative population sample is tested. Some nonstatistical sampling may be used as deemed necessary. Test of details will be applied in the transactions and balances that have been determined to be of higher risk. Analytical procedures will be applied and evaluated to establish expectations and determine the plausible relationships, both financial and nonfinancial.

#### **Completion**

After performing our audit procedures, the engagement team will perform concluding steps, including but not limited to writing up the audit report to meet the engagement objectives and complete final analytics to ensure that the information tested and the report are complete, accurate, and identify any anomalies. We will present the audit results to the respective members of management and governance as designated by the organization.

#### ENGAGEMENT TOOLS

We utilize Case Ware, an electronic audit engagement and financial statement preparation platform. Using Internet access, we are able to share work with staff members located at our offices. Clients can either provide us with original source documents, which we scan into our system, or provide us with electronic versions using a secure transfer service. Beasley, Mitchell & Co., LLP complies with all professional standards regarding confidentiality of client information.

We use Checkpoint, a group of tools that provide a web based data search engine which includes the auditing standards and other rules and regulations that are applicable to some audits. The tools and software used are updated frequently, and provide guidance in the application of the entity being audited. These tools allow us to better serve the organization.

Beasley, Mitchell & Co., LLP is a member of CPAmerica (CPAmerica) and Horwath International (Horwath). CPAmerica is an exclusive international organization of independent certified public accounting firms, and Horwath is the second largest accounting association in the world. These affiliations guarantee our clients access to the advice and resources of more than 10,000 industry professionals in over 90 countries around the world. These affiliations allow us to share best practices and technical and industry resources, as well as allow us to leverage resources for interactive national training to small groups of professionals.

### **METHODOLOGY** (Continued)

### TIMELINE

Communications before, during, and after fieldwork are important to both the firm and the client. We do not believe in holding things back, then "surprising" the client with findings or issues. Findings, if any, will be discussed with the appropriate level of management as they are discovered. The in-charge auditor of the engagement will hold an exit conference at the end of field work with selected members of management to ensure open communication. With our numerous resources and qualified staff, we can complete the engagement in the time table prescribed by the County, as long as all information is available for us. We are committed to exceeding your expectations, and our proposed timeline can be modified:

Proposed Timeline				
Entrance Conference	January 13th			
Fieldwork	March 2nd - March 13th			
Exit Conference/Draft	April 27th			
Reporting	May 15th			

### **EXPENSE SUMMARY**

### SERVICES OFFERED AND RELATED FEES

FYE 2019		
	Hours	Cost
Financial Statement Audit	130	\$ 19,500
Financial Statement Preparation	35	5,250
Single Audit	35	5,250
Sub-total	200	30,000
Тах		2,494
Total	200	\$ 32,494

FYE 2020

	Hours	Cost
Financial Statement Audit	130	\$ 20,085
Financial Statement Preparation	35	5,408
Single Audit	35	5,408
Sub-total Tax	200	30,901 2,569
Total	200	\$ 33,470

FYE 2021						
	Hours	Cost				
Financial Statement Audit	130	\$ 20,688				
Financial Statement Preparation	35	5,570				
Single Audit	35	5,570				
Sub-total Tax	200	31,828 2,646				
Total	200	\$ 34,474				

11

FYE 2022		
	Hours	Cost
Financial Statement Audit	130	\$ 21,309
Financial Statement Preparation	35	5,737
Single Audit	35_	5,737
Sub-total	200	32,783
Tax		2,725
Total	200	\$ 35,508

FYE 2022

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	Hours	Cost
Financial Statement Audit	130	\$ 21,948
Financial Statement Preparation	35	5,909
Single Audit	35_	5,909
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Sub-total	200	33,766
Тах		2,807
Total	200	\$ 36,573

These fees are fixed. If the professional effort required differs from our estimate because of our mismanagement of the resources, Logan County is not at risk. It is important to note that our quote is based on the market value of the audit services, as outlined. We do not bill in excess of our quoted fees.

From time to time you may have a question or issue that you would like to discuss immediately. We are always available via phone or email. We are prompt in responding to your needs and are able to respond quickly to both routine requests and requests for special services. We anticipate a customary level of incidental questions and research, which is provided at no additional charge. For special projects, in a manner similar to our proposal for the audit, we can provide fixed price bid(s) for each project as requested.

#### CONCLUSION

### WHY BEASLEY, MITCHELL & CO., LLP IS YOUR BEST CHOICE

We are a locally owned firm with national resources. What this means for Logan County is that upper management is involved in every step of the engagement process. This approach ensures the utmost professionalism and care for the County. Further, our extensive national resources allow us to provide you with technical expertise that would be difficult to attain otherwise. Beasley, Mitchell & Co. differentiates itself from others in the accounting profession by providing exceptional service and premium technical services.

Our engagement strategy is specifically designed for the County to ensure that as our client you receive the best quality and service. Your ultimate success and growth is our personal goal as your accounting firm and professional advisor.

Since communication is a key component in any business relationship, we have set expectations for all employees in the firm at all levels regarding client responsiveness. We are determined to answer emails and phone calls as quickly as possible. We encourage all our clients to set up face to face meetings with us as deemed necessary. As a result of our commitment to excellent communication, we know Logan County will receive optimum service.

Beasley, Mitchell & Co., LLP appreciates the opportunity to provide this proposal. We would enjoy having Logan County as a client of our firm.



### Report on the Firm's System of Quality Control

August 22, 2017

To Beasley, Mitchell & Co., LLP and the Peer Review Committee of the Colorado Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Beasley, Mitchell & Co. LLP (the firm) in effect for the year ended March 31, 2017. 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 Accountant (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

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.

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Deficiencies Identified in the Firm's System of Quality Control

We noted the following deficiencies during our review:

- 1. The firm is not in compliance with its quality control policies and procedures requiring documentation of all required audit procedures. As a result, during our review of an employee benefit plan audit, we noted several required procedures that were not documented, rendering the engagement nonconforming. An expansion of scope to a similar audit revealed the same omissions. The omitted documentations are as follows:
  - 1. Identification of all parties-in-interest



### CAMICO MUTUAL INSURANCE COMPANY DECLARATIONS

### ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY

Policy Number: NML01403-16

Effective Date:	12/12/2018	at 12:01 A M Standard time at the address shown below
Expiration Date:	12/12/2019	at 12 01 A M Standard time at the address shown below
Retroactive Date:	11/12/1987	delow
Item 1 - Named Insured:	Beasley, Mitchell & (	Co., LLP
Item 2 - Business Address:	509 South Main Stree	et, Suite A
	Las Cruces, NM 880(	)[
Item 3 - Limits of Liability:	\$2,000,000	Per Claim
	\$2.000.000	Policy Aggregate
Item 4 - Deductibles:	\$10,000	Per Claim Deductible
Item 5 - Total Premium:	\$29,258	

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

		b promy for all of and official semicines.	
PL-1000-A	07/14	Accountants Professional Liability Insurance Policy	
PL-2039-A (NM)	07/14	State Endorsement - New Mexico	
PL-2042-A (NM)	07/14	Disclosure Notice	
PL-1004-A	07/14	Dollar One Defense Endorsement	
PL-1007-A	07/14	Exclusion - Claims Following Insureds Suit for Fees	
PL-1039-A	07/14	Computer Consulting Endorsement	
PL-1047-A	07/14	Lawyer Attorney Exclusion	
PL-1049-A	07/2014	Privacy and Client Network Damage Endorsement	
PL-1056-A	06/16	Multiple Claims and Related Acts. Errors and Omissions Amendment	
258-08 - 550-07 - 198		i and official reast Errors and officiality Amendment	

PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.

CAMICO Mutual Insurance Company

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Authorized Representative

DR 8439 (06/28/06) COLORADO DEPARTMENT OF REVENUE LIQUOR ENFORCEMENT DIVISION 1375 SHERMAN STREET DENVER CO 80261 (303) 205-2300									Departn	nent Use Only
303) 205-2300         IN ORDER TO QUALIFY FOR A SPECIAL EVENTS PERMIT, YOU MUST BE NONPROFIT         AND ONE OF THE FOLLOWING (See back for details.)         SOCIAL       ATHLETIC         FRATERNAL       CHARTERED BRANCH, LODGE OR CHAPTER         PATRIOTIC       OF A NATIONAL ORGANIZATION OR SOCIETY         POLITICAL       RELIGIOUS INSTITUTION										
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8. DOES THE APPLICANT HAVE POSS	ESSION OR WRITTE		SSION FO	R THE US	E OF THE	PREMIS	SES TO I	BE LICENS		/es 🗌 No
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SIGNATURE Anorcla Rater				Prog	iram N	lanas	jer			DATE 9/04/2019
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	OR COUNTY)	-			ΤΥ Ουντγ		HONEN	UMBER OF	= CITY/CO	UNTY CLERK
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(Instructions on Reverse Size)

### OFFICE OF THE SECRETARY OF STATE OF THE STATE OF COLORADO

### **CERTIFICATE OF FACT OF GOOD STANDING**

I, Jena Griswold, as the Secretary of State of the State of Colorado, hereby certify that, according to the records of this office,

Logan County Arts League

is a

Nonprofit Corporation

formed or registered on 06/22/1990 under the law of Colorado, has complied with all applicable requirements of this office, and is in good standing with this office. This entity has been assigned entity identification number 19901069888.

This certificate reflects facts established or disclosed by documents delivered to this office on paper through 09/03/2019 that have been posted, and by documents delivered to this office electronically through 09/04/2019 @ 11:32:09.

I have affixed hereto the Great Seal of the State of Colorado and duly generated, executed, and issued this official certificate at Denver, Colorado on 09/04/2019 @ 11:32:09 in accordance with applicable law. This certificate is assigned Confirmation Number 11780736



insull

Secretary of State of the State of Colorado







WHEREAS, September 17, 2019, marks the two hundred and thirty-second anniversary of the drafting of the Constitution of the United States of America by the Constitutional Convention; and

**WHEREAS**, It is fitting and proper to accord official recognition to this magnificent document and its memorable anniversary; and to the patriotic celebrations which will commemorate the occasion; and

WHEREAS, Public Law 915 guarantees the issuing of a proclamation each year by the President of the United States of America designating September 16 through 22 as Constitution Week,

**NOW THEREFORE WE**, Joe McBride, Jane Bauder and Byron Pelton by virtue of the authority vested in us as County Commissioners of the County of Logan in the City of Sterling, Colorado do hereby proclaim the week of September 17 through 23, 2019 as

### **CONSTITUTION WEEK**

**AND** ask our citizens to reaffirm the ideals that the Framers of the constitution had in 1787 by vigilantly protecting the freedoms guaranteed to us through this guardian of our liberties, remembering that lost rights may never be regained.

IN WITNESS WHEREOF, WE HAVE HEREUNTO SET OUR HANDS AND CAUSED THE SEAL of the County of Logan to be affixed this 16<sup>th</sup> day of September, of the year of Our Lord Two Thousand Nineteen.

### BOARD OF COUNTY COMMISSIONERS LOGAN COUNTY, COLORADO

Joseph A. McBride

Jane E. Bauder

Byron H. Pelton

### LOGAN COUNTY LODGING TAX BOARD FUNDING REQUEST FORM

### \*\* Please print and review BOTH pages and bring to the meeting \*\*

 Date:
 09/09/19
 Project Title:
 Interstates 80 & 76 Travel Guide

 Responsible Party: (Signature)
 Marilee Johnson, Tourist Center Director

 Funds Payable to: (Organization)
 Community Publishers

 Mailing Address:
 706 Kennedy #8, Grand Island NE 68803

By completing this form, the responsible party agrees to **include the words "Funds provided by** <u>www.ExploreSterling.com</u>" in all media announcements and/or printed material about the project. Changes in details for an event, such as location, length of event, etc. that were presented to the LTB at the time the request was submitted and accepted <u>must be cleared with the board before</u> any bills will be paid. Failure to do this will also affect funding for future projects.

Fifty percent or more of the advertising funds used to promote the event should be spent to reach outside of Logan County.

Date(s) of Activity: \_\_\_\_2020\_\_\_\_

Total cost of project: <u>\$1,990</u>

Amount requested: \$1,990

Describe briefly how funds will be used then attach detailed information to this form as requested in the guidelines on the back.

<u>Two page spread – inside back cover. One page free editorial. 60,000 copies / 140+ distribution</u> <u>spots.</u>

The following information is vital if a request for funds is to be considered. <u>Please include on a separate</u> <u>sheet with the proposal.</u>

- 1. Show the complete name of the project to be promoted, advertised or marketed.
- 2. Identify and provide information about the group or organization making the request, including name and phone number of the person in charge.
- 3. Describe the project and plans to promote, advertise or market it.
- 4. Provide an outline of the budget established for the event.
- 5. Detail what percentage of total amount budgeted is being requested from the Lodging Tax Board. Remember, the funds are for tourism for Logan County.
- 6. Advertising is to include the words "Funds provided by <u>www.ExploreSterling.com</u>".
- 7. Fifty percent or more of the advertising funds used to promote the event must be spent to reach <u>outside of</u> <u>Logan County.</u>
- 8. Funds are not paid up front. A receipt or invoice for an expense must be presented, showing the actual amount spent before that money is released.
- 9. Receipts and invoices must be presented for payment within 90 days of the completion of the event.
- 10. The Lodging Tax Board requests a follow-up report after the event. If this is an event that will occur again, it is hoped that help from Lodging Tax funds in early years will help an event eventually become self-supporting.

### Guidelines for Requesting Funds From the Logan County Lodging Tax Board

The Logan County Lodging Tax Board's funding and the use of its funds were established by Colorado House Bill 1476, and concern the promotion of tourism and its funding. This house bill was enacted by the General Assembly of the State of Colorado and later approved by the voters of Logan County. In general, "revenues collected from Logan County Lodging Tax (1.9% bed tax), shall be used only to advertise, market or promote tourism for Logan County"

Funding for advertising, marketing or promoting an event intended to bring tourism to Logan County may be requested by completing the other side of this form, attaching additional information as requested below and submitting the entire request before the Lodging Tax Board at their next monthly meeting. Names of Board members, as well as the time and date of each monthly meeting, are available by inquiring at the Logan County Commissioners' Office (970-522-0888). Please provide **TWELVE copies** of the completed proposal (one for each Board member). The presentation of your event request, including time to answer questions from the Board, should be kept to a maximum of 10 minutes.

Requests may be submitted to a Board member prior to the next meeting and discussed as new business, without a personal presentation. However, this does not allow the opportunity for the Board to ask questions and it could be tabled for more information. The Board may consider and vote on a proposal at the same meeting. The Board may also review and discuss a new proposal at the meeting when it is submitted, then vote on it at the next meeting.

Requests approved by the Lodging Tax Board will then go to the County Commissioners for their approval at a regular open meeting. If possible the person submitting the proposal should attend the County Commissioners' meeting. Check with their office for time and date of the next Commissioners meeting. This will also be announced at the Lodging Tax Board meeting.

### 

The Logan County Lodging Tax Board Requests approval from the <u>1990</u> for the activity outlined in this request with the und described. LCLTB Endorsement:	County Commissioners in the amount of derstanding that the funds will be used as $Date: 9/9.0019$ Date: 9/11/19
Logan County Commissioners approve the amount of \$	
Commissioners Endorsement	Date:

**Reimbursement forms** must be obtained from the finance department at the Logan County Courthouse. For reimbursement, return **completed forms and receipts** within 90 days of completion of the event

### THANK YOU!!

REVISED May 2016

### LOGAN COUNTY LODGING TAX BOARD FUNDING REQUEST FORM

\*\* Please print and review BOTH pages and bring to the meeting \*\*

Date: <u>9/5/19</u> Project Title: <u>Tour Colorado</u> @ Travel Adventure Show

Responsible Party: (Signature) Marilee Johnson, Tourist Center Director

Funds Payable to: (Organization) Travel Adventure Show

### Mailing Address: TO BE DETERMINED

By completing this form, the responsible party agrees to **include the words "Funds provided by** <u>www.ExploreSterling.com</u>" in all media announcements and/or printed material about the project. Changes in details for an event, such as location, length of event, etc. that were presented to the LTB at the time the request was submitted and accepted <u>must be cleared with the board before</u> any bills will be paid. Failure to do this will also affect funding for future projects.

## Fifty percent or more of the advertising funds used to promote the event should be spent to reach outside of Logan County.

Date(s) of Activity: Feb. 22-23, 2020

Total cost of project: <u>\$2,350</u>

Amount requested: \$2,350

Describe briefly how funds will be used then attach detailed information to this form as requested in the guidelines on the back.

Sharing space in the Colorado Pavilion coordinated by Tour Colorado at the Travel Adventure Show and Expo in Denver.

The following information is vital if a request for funds is to be considered. <u>Please include on a separate</u> <u>sheet with the proposal.</u>

- 1. Show the complete name of the project to be promoted, advertised or marketed.
- 2. Identify and provide information about the group or organization making the request, including name and phone number of the person in charge.
- 3. Describe the project and plans to promote, advertise or market it.
- 4. Provide an outline of the budget established for the event.
- 5. Detail what percentage of total amount budgeted is being requested from the Lodging Tax Board. Remember, the funds are for tourism for Logan County.
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### Guidelines for Requesting Funds From the Logan County Lodging Tax Board

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Requests may be submitted to a Board member prior to the next meeting and discussed as new business, without a personal presentation. However, this does not allow the opportunity for the Board to ask questions and it could be tabled for more information. The Board may consider and vote on a proposal at the same meeting. The Board may also review and discuss a new proposal at the meeting when it is submitted, then vote on it at the next meeting.

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### 

The Logan County Lodging Tax Board Requests approval from the County Commissioners in the amount of 32350 for the activity outlined in this request with the understanding that the funds will be used as described.

LCLTB Endorsement:	Date: 9/9/20/9
LCLTB Treasurer's Endorsement A Carley	Date: 9/11/19
Logan County Commissioners approve the amount of \$	
Commissioners Endorsement	Date:

**Reimbursement forms** must be obtained from the finance department at the Logan County Courthouse. For reimbursement, return **completed forms and receipts** within 90 days of completion of the event

### THANK YOU!!

REVISED May 2016



### Travel Adventure Show Denver CO, February 22-23, 2020

Dear Tour Colorado Members,

We will be coordinating the Colorado Pavilion at the Travel Adventure Show again this year. This is a consumer show and an excellent place for us to showcase our beautiful state. Colorado is the 7<sup>th</sup> fastest growing state and all those new residents are wanting to explore!

We are **limited to 10 booth participants** so act quickly. I will be reserving spots on a **first come first served** basis.

#### Colorado Pavilion Coordinated by Tour Colorado

Includes:

- 20' x 30' (6 booth) island section
- For a Maximum of 10 participants to share space in the booth
- TOCO to provide booth setup and decor
- Participants are responsible for their own collateral

Cost \$1750.00 paid to Tour Colorado

#### If you would like your own booth you are offered a discount:

- Booth will Included the following:
- 10' x 10' Individual Booth in the vicinity of the 20' x 30' Colorado Island Booth
- Standard Carpeting, Pipe and drape back and side walls, 1 (6' skirted) Table, 2 chairs, 1 waste basket, 5 exhibitor badges, Individual listing in the show guide and on-line
- Cost: Regular cost \$3,895 Colorado Partner Rate \$3,495
- Partner books and pays directly to Travel & Adventure Show rep, contact John Spooner, jspooner@unicomm.org

2250

### LOGAN COUNTY LODGING TAX BOARD FUNDING REQUEST FORM

\*\* Please print and review BOTH pages and bring to the meeting \*\*

Date: <u>9/05/19</u> Project	t Title: International Sportsmans Expo
Responsible Party: (Signature)	Marilee Johnson, Tourist Ctr Director/Public Info. Coordinator
Funds Payable to: (Organization)	Various vendors
Mailing Address:	

By completing this form, the responsible party agrees to **include the words "Funds provided by** <u>www.ExploreSterling.com</u>" in all media announcements and/or printed material about the project. Changes in details for an event, such as location, length of event, etc. that were presented to the LTB at the time the request was submitted and accepted <u>must be cleared with the board before</u> any bills will be paid. Failure to do this will also affect funding for future projects.

Fifty percent or more of the advertising funds used to promote the event should be spent to reach outside of Logan County.

Date(s) of Activity: \_\_\_\_\_\_Jan. 8 - 12, 2020\_\_\_\_\_

Total cost of project: <u>\$3,600</u>

Amount requested: \$3,600

Describe briefly how funds will be used then attach detailed information to this form as requested in the guidelines on the back.

To promote Logan County's outdoor attractions, events and activities at the International Sportsmen's Expo in Denver.

The following information is vital if a request for funds is to be considered. <u>Please include on a separate</u> <u>sheet with the proposal.</u>

- 1. Show the complete name of the project to be promoted, advertised or marketed.
- 2. Identify and provide information about the group or organization making the request, including name and phone number of the person in charge.
- 3. Describe the project and plans to promote, advertise or market it.
- 4. Provide an outline of the budget established for the event.
- 5. Detail what percentage of total amount budgeted is being requested from the Lodging Tax Board. Remember, the funds are for tourism for Logan County.
- 6. Advertising is to include the words "Funds provided by <u>www.ExploreSterling.com</u>".
- 7. Fifty percent or more of the advertising funds used to promote the event must be spent to reach <u>outside of</u> <u>Logan County</u>.
- 8. Funds are not paid up front. A receipt or invoice for an expense must be presented, showing the actual amount spent before that money is released.
- 9. Receipts and invoices must be presented for payment within 90 days of the completion of the event.
- 10. The Lodging Tax Board requests a follow-up report after the event. If this is an event that will occur again, it is hoped that help from Lodging Tax funds in early years will help an event eventually become self-supporting.

### Guidelines for Requesting Funds From the Logan County Lodging Tax Board

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Requests approved by the Lodging Tax Board will then go to the County Commissioners for their approval at a regular open meeting. If possible the person submitting the proposal should attend the County Commissioners' meeting. Check with their office for time and date of the next Commissioners meeting. This will also be announced at the Lodging Tax Board meeting.

### 

 The Logan County Lodging Tax Board Requests approval from the County Commissioners in the amount of \$

 32600
 for the activity outlined in this request with the understanding that the funds will be used as described.

 LCLTB Endorsement:
 Date: 9/9/2019

 LCLTB Treasurer's Endorsement
 Date: 9/11/19

 Logan County Commissioners approve the amount of \$
 Date: 9/11/19

 Commissioners Endorsement
 Date:

Reimbursement forms must be obtained from the finance department at the Logan County Courthouse. For reimbursement, return completed forms and receipts within 90 days of completion of the event

### THANK YOU!!

### 2020 International Sportsmen's Expo Denver Convention Center

\$ 967.00
\$ 700.00
\$ 300.00
\$ 133.00
\$ 1,500.00
\$

TOTAL

\$ 3,600.00

### LOGAN COUNTY LODGING TAX BOARD FUNDING REQUEST FORM

### \*\* Please print and review BOTH pages and bring to the meeting \*\*

Date: <u>9/05/19</u> Project Title: <u>NADS In-Room Guest Directory</u>

Responsible Party: (Signature) \_\_\_\_\_ Marilee Johnson, TIC Director

Funds Payable to: (Organization) North American Directory Services

Mailing Address: \_\_\_\_\_\_ 320 E 27<sup>th</sup> St., Loveland CO 80538

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Fifty percent or more of the advertising funds used to promote the event should be spent to reach outside of Logan County.

Date(s) of Activity: \_\_\_\_2019-2020

Total cost of project: \_\_\_\_\$300\_\_\_\_\_

Amount requested: \$300

Describe briefly how funds will be used then attach detailed information to this form as requested in the guidelines on the back.

<u>Full page ad in motel room Guest Directory – 1<sup>st</sup> Interstate Inn, Colonial Motel, Fountain Lodge, Super 8,</u> Quality Inn

The following information is vital if a request for funds is to be considered. <u>Please include on a separate</u> sheet with the proposal.

- 1. Show the complete name of the project to be promoted, advertised or marketed.
- 2. Identify and provide information about the group or organization making the request, including name and phone number of the person in charge.
- 3. Describe the project and plans to promote, advertise or market it.
- 4. Provide an outline of the budget established for the event.
- 5. Detail what percentage of total amount budgeted is being requested from the Lodging Tax Board. Remember, the funds are for tourism for Logan County.
- 6. Advertising is to include the words "Funds provided by <u>www.ExploreSterling.com</u>".
- 7. Fifty percent or more of the advertising funds used to promote the event must be spent to reach <u>outside of</u> <u>Logan County</u>.
- 8. Funds are not paid up front. A receipt or invoice for an expense must be presented, showing the actual amount spent before that money is released.
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- 10. The Lodging Tax Board requests a follow-up report after the event. If this is an event that will occur again, it is hoped that help from Lodging Tax funds in early years will help an event eventually become self-supporting.

### Guidelines for Requesting Funds From the Logan County Lodging Tax Board

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### 

The Logan County Lodging Tax Board Requests approval from the County Commissioners in the amount of 300 - for the activity outlined in this request with the understanding that the funds will be used as described.

LCLTB Endorsement:	Date: <u>9/9/3019</u>
LCLTB Treasurer's Endorsement	Date:///////
Logan County Commissioners approve the amount of \$	
Commissioners Endorsement	Date:

**Reimbursement forms** must be obtained from the finance department at the Logan County Courthouse. For reimbursement, return **completed forms and receipts** within 90 days of completion of the event

### THANK YOU!!

### See Reverse Side

REVISED May 2016

### LOGAN COUNTY LODGING TAX BOARD FUNDING REQUEST FORM

### \*\* Please print and review BOTH pages and bring to the meeting \*\*

### Date <u>09/05/19</u> Project Title: <u>COLORADO LIFE MAGAZINE ADVERTISEMENT</u>

Responsible Party: (Signature) MARILEE JOHNSON, TOURIST CENTER DIRECTOR

Funds Payable to: (Organization) FLAGSHIP PUBLISHING/COLORADO LIFE MAGAZINE

Mailing Address: ADVERTISING DEPT, 2720 COUNCIL TREE AVE #254, FORT COLLINS CO 80525

By completing this form, the responsible party agrees to **include the words "Funds provided by** <u>www.ExploreSterling.com</u>" in all media announcements and/or printed material about the project. Changes in details for an event, such as location, length of event, etc. that were presented to the LTB at the time the request was submitted and accepted <u>must be cleared with the board before</u> any bills will be paid. Failure to do this will also affect funding for future projects.

## Fifty percent or more of the advertising funds used to promote the event should be spent to reach outside of Logan County.

Date(s) of Activity: JAN-DEC 2020

Total cost of project: <u>\$4,320</u>

Amount requested: <u>\$4,320</u>

Describe briefly how funds will be used then attach detailed information to this form as requested in the guidelines on the back.

HALF PAGE AD IN COLORADO LIFE MAGAZINE'S SIX ISSUES FOR 2019. THE MAGAZINE HAS A 30,000 COPY DISTRIBUTION \*\* SECOND OPTION IS FULL PAGE FOR \$7,680\*\*

The following information is vital if a request for funds is to be considered. <u>Please include on a separate</u> sheet with the proposal.

- 1. Show the complete name of the project to be promoted, advertised or marketed.
- 2. Identify and provide information about the group or organization making the request, including name and phone number of the person in charge.
- 3. Describe the project and plans to promote, advertise or market it.
- 4. Provide an outline of the budget established for the event.
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### 

The Logan County Lodging Tax Board Requests approval from $\frac{43}{300}$ for the activity outlined in this request with	om the County Commissioners in the amount of the understanding that the funds will be used as
déscribed.	glabous
LCLTB Endorsement:	Date: <u>7/9/2019</u>
LCLTB Treasurer's Endorsement	Date: <u>9/11/19</u>
Logan County Commissioners approve the amount of \$	
Commissioners Endorsement	Date:

**Reimbursement forms** must be obtained from the finance department at the Logan County Courthouse. For reimbursement, return **completed forms and receipts** within 90 days of completion of the event

### THANK YOU!!

See Reverse Side

REVISED May 2016



### TIME TO PLAN FOR 2020 Invite Coloradans to your community



### Hi Marilee,

Greetings from *Colorado Life Magazine* – the premiere bimonthly subscriber magazine of travel, history, adventure and food of the Centennial State. Our Colorado subscribers are looking for places to explore in 2020. You can reach this audience of engaged consumers by advertising in *Colorado Life.* 

Our expert Colorado writers and photographers tell the stories that make Colorado, well Colorado! Whether your community is large, small, seasonal or year-round, *Colorado Life* provides an effective voice for Logan County Visitor Center's message to be heard.

To receive the best pricing and placement, we encourage you to look at our annual advertising savings (we publish 6 print issues a year). Ask about premiere placement for even better exposure.

Advertisers such as you help share the story of our state's rich culture. Enclosed is our media kit with prices and rates. Take advantage of our free ad design by **including** *Colorado Life* in **your 2020 budget.** 

Looking forward on connecting soon.

Sincerely,

Sarah Smith Advertising Sales Representative (970) 480-0748 ext. 2116 ssmith@flagshippublishing.com

# Reservation agreement

1/4 1/6 FULL PG 2/3 1/21/3DOUBLE TRUCK Rates are per issue. Each issue spans 2 months. \$900 \$650 \$450 \$300 \$1,100 \$1,600 \$2,800 **1 ISSUE** \$585 \$405 \$270 **3 ISSUES** \$810 \$990 \$1,440 \$2,500 (10% discount) 6 ISSUES \$240 \$520 \$360 \$1,280 \$880 \$720 \$2,200 (20% discount) BACK COVER DOUBLE TRUCK FULL PG **INSIDE PREMIERE** PLACEMENT Rates are per issue. Each issue spans 2 months. \$3,200 \$2,000 \$2,200 **1 ISSUE** 

**3 ISSUES** 

(10% discount) 6 ISSUES

(20% discount)

RECIPES

ADVENTURE

Colora

HISTORY

TRAVEL

Ues, Reserve my advertisements in Colorado Life Magazine

\$1,980

\$1,760

\$2,800

\$2,500

Size

•		Issue	Size	Rate
Company Name Address	-			
City	-			
State Zip	-		TOTAL	
Email	_ :	(5% discoun	TOTAL t if pre-paid in full)	
Phone number	_ Select (	one:		
	🗌 I wil	ll provide my camera r	eady ads by each	issue's deadline.
Signature	Cor	itact me for content, lo antage of the complin	ogos, photos, etc.	I want to take
Name	Title	Dat	e	
Please cond to: Colorado Life Magazine • PO Box 146	5 • Timnath, CO 8	30547		

Please send 970-480-0148 · advertising@coloradolifemag.com \$1,800

\$1,600

Rate

### LOGAN COUNTY LODGING TAX BOARD FUNDING REQUEST FORM \*\* Please print and review BOTH pages and bring to the meeting \*\*

Date: 09/05/19Project Title: MILES PARTNERSHIP / CTO MEDIAResponsible Party: (Signature) MARILEE JOHNSON, TOURIST CENTER DIRECTORFunds Payable to: (Organization) MILES PARTNERSHIPMailing Address: PO BOX 645430, CINCINNATI OH 4564-5430

By completing this form, the responsible party agrees to **include the words "Funds provided by** <u>www.ExploreSterling.com</u>" in all media announcements and/or printed material about the project. Changes in details for an event, such as location, length of event, etc. that were presented to the LTB at the time the request was submitted and accepted <u>must be cleared with the board before</u> any bills will be paid. Failure to do this will also affect funding for future projects.

Fifty percent or more of the advertising funds used to promote the event should be spent to reach outside of Logan County.

Date(s) of Activity: FY 2020 Total cost of project: <u>\$15,885</u> Amount requested: <u>\$15,885</u>

Describe briefly how funds will be used then attach detailed information to this form as requested in the guidelines on the back.

ADVERTISING TO PARTNER WITH THE COLORADO TOURISM OFFICE INCLUDING: 2020 OFFICIAL STATE VACATION GUIDE 1/3 PAGE - \$4,981 "LOVE, COLORADO" SPRING/SUMMER ½ PAGE - \$1,697 "LOVE, COLORADO" FALL ½ PAGE - \$1,697 COLORADO.COM WELCOME LEAD PROGRAM, MARCH 1-AUG 31 - \$2,510 COLORADO.COM CITY PAGE SPONSORSHIP, JAN1-DEC 31 - \$5,000 COLORADO.COM SPONSORED ARTICLE RENEWALS, JAN 1-DEC 31 (\$3,500 VALUE)

The following information is vital if a request for funds is to be considered. <u>Please include on a separate</u> <u>sheet with the proposal.</u>

- 1. Show the complete name of the project to be promoted, advertised or marketed.
- 2. Identify and provide information about the group or organization making the request, including name and phone number of the person in charge.
- 3. Describe the project and plans to promote, advertise or market it.
- 4. Provide an outline of the budget established for the event.
- 5. Detail what percentage of total amount budgeted is being requested from the Lodging Tax Board. Remember, the funds are for tourism for Logan County.
- 6. Advertising is to include the words "Funds provided by <u>www.ExploreSterling.com</u>".
- 7. Fifty percent or more of the advertising funds used to promote the event must be spent to reach <u>outside of</u> <u>Logan County.</u>
- 8. Funds are not paid up front. A receipt or invoice for an expense must be presented, showing the actual amount spent before that money is released.
- 9. Receipts and invoices must be presented for payment within 90 days of the completion of the event.
- 10. The Lodging Tax Board requests a follow-up report after the event. If this is an event that will occur again, it is hoped that help from Lodging Tax funds in early years will help an event eventually become self-supporting.

### Guidelines for Requesting Funds From the Logan County Lodging Tax Board

The Logan County Lodging Tax Board's funding and the use of its funds were established by Colorado House Bill 1476, and concern the promotion of tourism and its funding. This house bill was enacted by the General Assembly of the State of Colorado and later approved by the voters of Logan County. In general, "revenues collected from Logan County Lodging Tax (1.9% bed tax), shall be used only to advertise, market or promote tourism for Logan County"

Funding for advertising, marketing or promoting an event intended to bring tourism to Logan County may be requested by completing the other side of this form, attaching additional information as requested below and submitting the entire request before the Lodging Tax Board at their next monthly meeting. Names of Board members, as well as the time and date of each monthly meeting, are available by inquiring at the Logan County Commissioners' Office (970-522-0888). Please provide **TWELVE copies** of the completed proposal (one for each Board member). The presentation of your event request, including time to answer questions from the Board, should be kept to a maximum of 10 minutes.

Requests may be submitted to a Board member prior to the next meeting and discussed as new business, without a personal presentation. However, this does not allow the opportunity for the Board to ask questions and it could be tabled for more information. The Board may consider and vote on a proposal at the same meeting. The Board may also review and discuss a new proposal at the meeting when it is submitted, then vote on it at the next meeting.

Requests approved by the Lodging Tax Board will then go to the County Commissioners for their approval at a regular open meeting. If possible the person submitting the proposal should attend the County Commissioners' meeting. Check with their office for time and date of the next Commissioners meeting. This will also be announced at the Lodging Tax Board meeting.

***************************************	*******
THIS PART OF FORM TO BE COMPLETED BY LODGING TAX BOARD	

The Logan County Lodging Tax Board Requests approval from the County $(\frac{5}{5}, \frac{3}{5}, \frac{3}{5}, \frac{3}{5})$ for the activity outlined in this request with the understanding	Commissioners in the amount of ag that the funds will be used as
d'escribed.	G/G/20/Q
LCLTB Endorsement	_Date: 7/ 1/2019_
LCLTB Treasurer's Endorsement 2000 anlay	_Date: <u>9/11/19</u>
Logan County Commissioners approve the amount of \$	
Commissioners Endorsement	Date:

**Reimbursement forms** must be obtained from the finance department at the Logan County Courthouse. For reimbursement, return **completed forms and receipts** within 90 days of completion of the event

### THANK YOU!!

See Reverse Side

REVISED May 2016

### LOGAN COUNTY LODGING TAX BOARD FUNDING REQUEST FORM

** Please print and review BOTH pages and bring to the meeting **
Date: SEPT 5, 2019 Project Title: STERLING CONCERT SERIES (SCS)
Responsible Party: (Signature) Hancle_Smith
Funds Payable to: (Organization) STERLING CONCERT SERIES
Mailing Address: P.O. BOX 605 STERLING, CO 80751

By completing this form, the responsible party agrees to **include the words "Funds provided by** <u>www.ExploreSterling.com</u>" in all media announcements and/or printed material about the project. Changes in details for an event, such as location, length of event, etc. that were presented to the LTB at the time the request was submitted and accepted <u>must be cleared with the board before</u> any bills will be paid. Failure to do this will also affect funding for future projects.

Fifty percent or more of the advertising funds used to promote the event should be spent to reach outside of Logan County.

Date(s) of Activity: 10/13/19 11/2/19 5/7/20 Total cost of project: 17,600 + 2000-3000 (PUBLICITY) INCIDENTAL COSTS Amount requested: 2000

la Kac

Describe briefly how funds will be used then attach detailed information to this form as requested in the guidelines on the back.

Advertising, written articles in Journal Advorate, Fl. Morgan/ Jucesburg newspaper, radio interview on FL. Morgan radio (covers N.E. Colusado)

The following information is vital if a request for funds is to be considered. <u>Please include on a separate</u> sheet with the proposal.

- 1. Show the complete name of the project to be promoted, advertised or marketed.
- 2. Identify and provide information about the group or organization making the request, including name and phone number of the person in charge.
- 3. Describe the project and plans to promote, advertise or market it.
- 4. Provide an outline of the budget established for the event.
- 5. Detail what percentage of total amount budgeted is being requested from the Lodging Tax Board. Remember, the funds are for tourism for Logan County.
- 6. Advertising is to include the words "Funds provided by <u>www.ExploreSterling.com</u>".
- 7. Fifty percent or more of the advertising funds used to promote the event must be spent to reach <u>outside of</u> Logan County.
- 8. Funds are not paid up front. A receipt or invoice for an expense must be presented, showing the actual amount spent before that money is released.
- 9. Receipts and invoices must be presented for payment within 90 days of the completion of the event.
- 10. The Lodging Tax Board requests a follow-up report after the event. If this is an event that will occur again, it is hoped that help from Lodging Tax funds in early years will help an event eventually become self-supporting.

See Reverse Side
# **Guidelines for Requesting Funds From the Logan County Lodging Tax Board**

The Logan County Lodging Tax Board's funding and the use of its funds were established by Colorado House Bill 1476, and concern the promotion of tourism and its funding. This house bill was enacted by the General Assembly of the State of Colorado and later approved by the voters of Logan County. In general, "revenues collected from Logan County Lodging Tax (1.9% bed tax), shall be used only to advertise, market or promote tourism for Logan County"

Funding for advertising, marketing or promoting an event intended to bring tourism to Logan County may be requested by completing the other side of this form, attaching additional information as requested below and submitting the entire request before the Lodging Tax Board at their next monthly meeting. Names of Board members, as well as the time and date of each monthly meeting, are available by inquiring at the Logan County Commissioners' Office (970-522-0888). Please provide **TWELVE copies** of the completed proposal (one for each Board member). The presentation of your event request, including time to answer questions from the Board, should be kept to a maximum of 10 minutes.

Requests may be submitted to a Board member prior to the next meeting and discussed as new business, without a personal presentation. However, this does not allow the opportunity for the Board to ask questions and it could be tabled for more information. The Board may consider and vote on a proposal at the same meeting. The Board may also review and discuss a new proposal at the meeting when it is submitted, then vote on it at the next meeting.

Requests approved by the Lodging Tax Board will then go to the County Commissioners for their approval at a regular open meeting. If possible the person submitting the proposal should attend the County Commissioners' meeting. Check with their office for time and date of the next Commissioners meeting. This will also be announced at the Lodging Tax Board meeting.

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The Logan County Lodging Tax Board Requests approval from the County Commissioners in the amount of 5 200 for the activity outlined in this request with the understanding that the funds will be used as described

	$\bigcirc$ $(-1)$
LCLTB Endorsement	Date:
LCLTB Treasurer's Endorsement A Chanley	Date: 9/11/19
Logan County Commissioners approve the amount of \$	
Commissioners Endorsement	Date

**Reimbursement forms** must be obtained from the finance department at the Logan County Courthouse. For reimbursement, return **completed forms and receipts** within 90 days of completion of the event

#### THANK YOU!!

REVISED May 2016

## **STERLING CONCERT SERIES**

## DESCRIPTION

STERLING CONCERT SERIES is an organization formed for the purpose of bringing professional entertainment to Sterling. An agreement with Allied Concerts of Minnesota will provide 3 concerts in Sterling at a cost of \$17,600. Tickets are \$45 single membership, \$100 for family membership. In addition, an agreement of reciprocity with Holyoke(3 concerts), Fort Morgan(4 concerts), Loveland(5 concerts), and Kimball, Nebraska(4 concerts) will allow a Sterling member to attend any/all 19 concerts for their \$45 investment! In addition, bus service will be available to Ft. Morgan and Loveland for a reasonable cost.

The initial STERLING CONCERT SERIES will present professional touring groups who have been ranked and evaluated by previous sponsoring communities in Colorado, Wyoming and Nebraska. Future SCS selections will be made in the Spring by the SCS Board of Directors for the ensuing year based on evaluations from other communities as well as surveys collected at our final local performance of each year. We feel local audience input is a vital part of the evaluation if the program is to be successful.

The budget is developed by: (1) determining the number/cost of performances, (2)advertising costs, (3) extra help needed for sound, custodial, and hospitality for individual performances, (4) special equipment needed for individual performers, (5) meals/snacks for the individual groups as needed, (6) printing/duplicating costs.

Because this is our first year, we chose to select only three performances. If this year is deemed to be successful, we will plan on four performances for the 2019-2020 season. Advertising will play an important part in the success of our concert season. Our present plans are to utilize Sterling media, but place emphases on outside resources, i.e., Julesburg newspaper, Sidney, Nebraska newspaper, Fort Morgan radio. These entities have already been contacted-we still have to follow up as to costs. We will also be posting pamphlets, brochures in surrounding towns and businesses. It is our goal to saturate neighboring communities with as much publicity as possible.

We have contracted with Allied Concerts for \$17,600 for the three performances. Because this is our first year, it is Allied's estimate we will need to spend an additional \$2-3000 on the advertising items listed above. We have been active in soliciting individual ticket buyers as well as local merchants. With the time remaining, we are confident, that with your help, we will be able to reach our goal. It is also our belief, that with continual hard work, good publicity, proper selection of programs to interest our community, this would be a one time request.

We are asking your help in the amount of \$2000 for advertising costs to attain our goal to present Sterling with affordable, educational entertainment.

Darrell Smith, President 522-5941 or 522-7079 (cell) STERLING CONCERT SERIES

## **STERLING CONCERT SERIES**

## BUDGET 2019-2020

Professional Performances (3) \$ 17,600			
Publicity/Advertising	3,000*		
(Radio, Newspapers, Flyers, Print Information)			
Sound, Lighting Personnel	600		
Custodial	450		
Equipment for Performers	30		
Meals/Snacks for Performers	150		
Sponsor Recognition Meal	200		
Attorney Fees	350		
(Articles of Incorporation, By-Laws)			
Stotal\$	22,380		

\* estimated 60+% will go to the following sources:
Sidney Sun-Telegraph, Julesburg newspaper, Ft. Morgan
radio (KTFM). Flyers, print information will also go to these towns.









## MEMBERSHIPS ARE AVAILABLE NOW FOR THE 2019-2020 STERLING CONCERT SERIES

A membership includes admittance to all 3 Sterling concerts and all concerts offered by partner communities as listed on <u>Sterlingconcertseries.com</u>

Adult College Student (with a college I.D.) Family (up to two adults and their children under age 18)	\$45 \$15 \$100
Individual performance tickets	
Adult Student with an I.D. Child under 12 accompanied by an adult	\$25 \$5 free
Tickets may be loaned to a friend if a member is unable to attend a con Memberships are sold by Simkins Parlour, by any board member	cert.

or by calling Carol at 970-522-1421 or Sandy at 303-349-1656

# LOGAN COUNTY LODGING TAX BOARD FUNDING REQUEST FORM

\*\* Please print and review BOTH pages and bring to the meeting \*\*

Date: 09/05/19 Project Title: Colorado Governors Conference on Tourism

Responsible Party: (Signature) Marilee Johnson, Tourist Ctr Director

Funds Payable to: (Organization) Various

Mailing Address: \_\_\_\_\_

By completing this form, the responsible party agrees to **include the words "Funds provided by** <u>www.ExploreSterling.com</u>" in all media announcements and/or printed material about the project. Changes in details for an event, such as location, length of event, etc. that were presented to the LTB at the time the request was submitted and accepted <u>must be cleared with the board before</u> any bills will be paid. Failure to do this will also affect funding for future projects.

Fifty percent or more of the advertising funds used to promote the event should be spent to reach outside of Logan County.

Date(s) of Activity: Sept. 29-Oct. 1, 2019

Total cost of project: <u>\$765</u>

Amount requested: \$765

Describe briefly how funds will be used then attach detailed information to this form as requested in the guidelines on the back.

For Lodging Tax Board VP Peggy Swedlund to attend the Colorado Governors Conference on Tourism.

The following information is vital if a request for funds is to be considered. <u>Please include on a separate</u> sheet with the proposal.

- 1. Show the complete name of the project to be promoted, advertised or marketed.
- 2. Identify and provide information about the group or organization making the request, including name and phone number of the person in charge.
- 3. Describe the project and plans to promote, advertise or market it.
- 4. Provide an outline of the budget established for the event.
- 5. Detail what percentage of total amount budgeted is being requested from the Lodging Tax Board. Remember, the funds are for tourism for Logan County.
- 6. Advertising is to include the words "Funds provided by <u>www.ExploreSterling.com</u>".
- 7. Fifty percent or more of the advertising funds used to promote the event must be spent to reach <u>outside of</u> <u>Logan County.</u>
- 8. Funds are not paid up front. A receipt or invoice for an expense must be presented, showing the actual amount spent before that money is released.
- 9. Receipts and invoices must be presented for payment within 90 days of the completion of the event.
- 10. The Lodging Tax Board requests a follow-up report after the event. If this is an event that will occur again, it is hoped that help from Lodging Tax funds in early years will help an event eventually become self-supporting.

# Guidelines for Requesting Funds From the Logan County Lodging Tax Board

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Requests approved by the Lodging Tax Board will then go to the County Commissioners for their approval at a regular open meeting. If possible the person submitting the proposal should attend the County Commissioners' meeting. Check with their office for time and date of the next Commissioners meeting. This will also be announced at the Lodging Tax Board meeting.

### 

The Logan County Lodging Tax Board Requests approval from the $0$ \$ $7(p^{5})$ for the activity outlined in this request with the under	County Commissioners in the amount of erstanding that the funds will be used as
described.	ala la c
LCLTB Endorsement:	Date:Q/Q/9/
LCLTB Treasurer's Endorsement A Canley	Date: <u>9/11/19</u>
Logan County Commissioners approve the amount of \$	
Commissioners Endorsement	Date:

Reimbursement forms must be obtained from the finance department at the Logan County Courthouse. For reimbursement, return completed forms and receipts within 90 days of completion of the event

#### THANK YOU!!

See Reverse Side

REVISED May 2016

## 2010 COLORADO GOVERNOR'S CONFERENCE ON TOURISM DENVER

Conference Registration \$ 315.00

Lodging/2 nights

\$ 420.00

TOTAL

\$ 735.00

\_\_\_\_\_



## MAINTENANCE CONTRACT Addendum

THE CONTRACT ADDENDUM ("Agreement") dated this <u>14th day of August, 2019</u> between Logan County Colorado and Blazen Illuminations LLC;

WHEREAS the parties Blazen Illuminations, LLC and Logan County Colorado ("Parties") entered into the Maintenance Contract on August 1, 2018, for the purpose of a 3-year Maintenance Contract for system checks and programming of the Logan County Courthouse outdoor lighting system;

WHEREAS Parties desire to amend the Contract on the terms and conditions set forth in this Contract Addendum (the "Agreement");

**THEREFORE** Parties agree to amend the following terms and conditions under current Contract, and other valuable consideration, the receipt of sufficiency is hereby acknowledged; the Parties agree to keep, perform, and fulfill the promises, conditions and agreements below.

- I. Amendments The Contract is amended as follows in current Agreement;
  - A. <u>No Amendment</u> The monthly rate of <u>\$225.00</u> continues, which includes a total of <u>3</u> contracted hours monthly, with a yearly total of <u>36</u> contracted hours at <u>\$2,700.00</u> for annual term of <u>August 1, 2019 to July</u> <u>31, 2020</u>, for combined on-site and remote services, as described in the Contract.
- II. <u>Terms</u> The term of the Contract is extended for another year, and shall continue in full force and effect until July 31, 2020, at which time it will automatically renew annually on <u>August 1, 2020</u>, and remain in effect for the entirety of the next full year, for up to three years per Contract. Except as otherwise expressly provided in this Agreement, all the terms and conditions of the Contract remain unchanged and in full force and effect.

**IN WITNESS WHEREOF** the Parties have duly affixed their signatures under hand or may be executed by electronic signature in accordance with C.R.S 24-71.3-101 et seq.

Logan County Colorado	Blazen Illuminations, LLC
Ву:	By: Nate Webb
Title:	Title: Co-Founder
Date:	Date: 08/14/2019

#### 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 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): <u>Highland Park Subdivision 1st Filing</u> NE4\_Section 36-08-53 ; and

WHEREAS, Applicant desires to install and construct a *WATER PIPELINE*, which will be located (Circle One): along bore under, or trench across) *PARK CIRCLE PR*., 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 <u>WATER PIPELINE</u>, described above, in the right of way of PARK CIRCLE DR, 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 FEBRUARY 28, 2020.
- It is understood that no paved or oil-surfaced road shall be cut and will be crossed by boring only. For other roads and crossings of County property after installation. Applicant shall restore the surface to the same condition as existed prior to such construction.
- X All cost and expense of installation, construction, maintenance, removal, or replacement is to be paid by the Applicant.
- 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.

ROW2019-11 New water line HIGHLAND PARK WATER CO Park Circle Drive NW4NE4 35-08-53

Applicant hereby releases the County from any liability for damages caused by said <u>WATER PIPELINE</u>, whether caused by employees or equipment of the County, or others, at any time. Further, Applicant agrees to protect, save and hold harmless, and indemnify the County from and against all liability, loss, damages, personal injuries or expenses suffered by or imposed against the County by reason of the construction, installation or maintenance of the above described improvement.

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

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

□ Other Provisions:

/	Owner #1 Jack MChang, PRES, Signature	Printed name	IIGHLANDA	PARK W	NTER CO,
	Owner #2 Signature	_Printed Name			
$\square$	Individual Right-of-Way Permit Applica Jack McLavey Printed name	int:			
	Signature Address: 118 Highland Dr <u>Storling, CO 8075</u> 470 - <u>522-8165</u>	>[	Application Fee Date $\frac{8/30}{}$	,	
		. ~ .		Kit, # 851	

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

#### THE BOARD OF COUNTY COMMISSIONERS LOGAN COUNTY, COLORADO

Byron H. Pelton	(Aye) (Nay)		
Joseph A. McBride	(Aye) (Nay)		
Jane E. Bauder	(Aye) (Nay)		

ROW2019-11 New water line HIGHLAND PARK WATER CO Park Circle Drive NW4NE4 35-08-53



INSTALL A NEW 4 INCH WATER LINE ON WEST SIDE OF PARK CIRCLE DRIVE BEGINNING AT A POINT APPROXIMATELY 460 FEET FROM THE NORTH INTERSECTION OF PARK CIRCLE DRIVE AND HIGHLAND DRIVE. AT THAT POINT THE LINE WILL BE TRENCHED ACROSS PARK CIRCLE DRIVE AT CROSSING (1).

CONTINUING ON WEST SIDE OF PARK CIRCLE DRIVE FOR APPROXIMATELY 520 FEET FURTHER TO A POINT WHERE THE LINE WILL BE TRENCHED ACROSS PARK CIRCLE DRIVE AT CROSSING (2).

CONTINUING ON WEST SIDE OF PARK CIRCLE DRIVE FOR APPROXIMATELY ANOTHER 135 FEET TO A POINT WHERE THE LINE WILL BE TRENCHED ACROSS PARK CIRCLE DRIVE AT CROSSING 3.

CONTINUING ON WEST SIDE OF PARK CIRCLE DRIVE FOR APPROXIMATELY ANOTHER 760 FEET TO A POINT WHERE THE LINE WILL BE TRENCHED ACROSS PARK CIRCLE DRIVE AT CROSSING  $(\mu)$ .

We the adjacent property owners have no objections to the Highland Park Water Company pipeline and construction as proposed. , Secretary-Treasurer of SEDC andy andaen Block 1 Lot 4=5 Park Circle Drive Block 1 Lot 6=7 412 Parck Circle Dr. Corinna Schmidt Block 1 Lot 8=9 414 Park Circle Dr. MCDONA JOHA Block 1 Lot 10 418 418 Park Circle Dr. Randy Hady gmbrec Block 1 Lot 11=12 420 Park Circle Dr. NIP KEVIN Block 1 Lot 13 424 Park Circle DR. d 02 00 0 Block 1 Lot14=15 428 Park Circle DR. Block 1 Lot 16 430 Park Circle Dr. Nartham Se Block 2 Lot 5 409 Park Circle Dr. Charlotte ERR TAC Block 2 Lot 56 . 411 Park Circle Brack HIVE 53 arson Nich Block 2 Lot 11 120 Highland Dr. Justin & Block 2 Lot 12 118 Highland Dr. A A 11 Block 2 Lot 18 106 Highland Dr. Lambrech uane ra tha ch

> ROW2019-11 New water line HIGHLAND PARK WATER CO Park Circle Drive NW4NE4 35-08-53

#### AGREEMENT TO USE LOGAN COUNTY RIGHT OF WAY INDIVIDUAL PERMIT

, by and between the THIS AGREEMENT made this (County fills in) day of called County of Logan, State of Colorado, hereinafter "County", and PAULEY CONSTRUCTION ON BEHALF OF CENTURYLINKthe 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): \_\_\_\_11240 COUNTY ROAD 8.5, MERINO

; and **3 PAIR PHONE LINE** WHEREAS, Applicant desires to install and construct a \_, which will be COUNTY ROAD 8.5 located (Circle One): along, bore under, or trench across , 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 across C.R. 8.5, described above, in the right of way of C.R. 8,5 , but such installation and construction All work within the county ROWshall be shall be done only in the following manner. performed only during regular business hours of the Logan County Road & Bridge Department to enable supervision and inspection of the work.
- X All work authorized by this Agreement shall be completed 110 later than ) ctoper 30, 2019
- It is understood that no paved or oil-surfaced road shall be cut and will be crossed by boring only. For other roads and crossings of County property after installation. Applicant shall restore the surface to the same condition as existed prior to such construction.
- X All cost and expense of installation, construction, maintenance, removal, or replacement is to be paid by the Applicant.
- The traveling public must be protected during this installation with proper warning signs or X signals both day and night. Warning signs and signals shall be installed by and at the expense of Applicant.

## **ROW2019-12 CENTURY LINK** 11240 C.R. 8.5 Trench MERINO, CO SW4 13-06-54

- Applicant hereby releases the County from any liability for damages caused by said , whether caused by employees or equipment of the County, or others, at any time. Further, Applicant agrees to protect, save and hold harmless, and indemnify the County from and against all liability, loss, damages, personal injuries or expenses suffered by or imposed against the County by reason of the construction, installation or maintenance of the above described improvement.
- No perpetual easement or right of way is granted by this instrument and should Applicant's use of said right-of-way interfere with the County's use, or intended use of said right-of-way, Applicant will remove or relocate the same upon demand of the County. Applicant shall pay all costs of such removal or relocation.
- This Agreement shall be a covenant running with the above-described real property and shall be binding upon the parties hereto, their heirs, successors, personal representatives, and assigns.
- X Other Provisions:

Note: Applicants in the process of acquiring a Conditional Use Permit or a Special Use Permit - If easements containing signatures have been obtained and are in hand for the appropriate permit, then the landowner signatures required below can be waived.

Owner #1	2	
Printed name	e Mike Hettinger	
Signature		
Owner #2		
Printed Nam	ie	
Signature		
Individual Right-of-Way Permit Applicant: PAULEY CONSTRUCTION ON BEHLAF OFCENTURYLINI	к	
Printed name SARI SCOBY SSOPA	V # 37376 Rct. # 858 Application Fee Paid <u>9-10-2019</u>	
Signature O	A 10 7019	\$200 00
Address: 14116 VALLEY DRIVE	Application Fee Paid <u>9-10-2011</u>	1 22
MEAD, CO 80542		
	Date	
Signed at Sterling, Colorado the day and year first a	bove written.	
	THE BOARD OF COUNTY COMMISSI	ONERS
	LOGAN COUNTY, COLO	ORADO
	Byron H. Pelton (Ay	e) (Nay)
	Joseph A. McBride (Ay	e) (Nay)

Jane E. Bauder (Aye) (Nay)

## ROW2019-12 CENTURY LINK 11240 C.R. 8.5 Trench MERINO, CO SW4 13-06-54



#### **RESOLUTION**

#### NO. 2019-37

### A Resolution Concerning the Authorization of the Colorado New Energy Improvement District to Conduct its New Energy Improvement Program, called Colorado Commercial Property Assessed Clean Energy (C-PACE), within Logan County ("County").

WHEREAS, C.R.S. §§ 32-20-101 et seq. establishes the Colorado New Energy Improvement District (the "District") and provides for the creation of a new energy improvement program, which the District has named "C-PACE" or the Colorado Commercial Property Assessed Clean Energy program; and

**WHEREAS**, pursuant to C.R.S. § 32-20-105(3), the District may only conduct the C-PACE program in the County if the Board of County Commissioners ("Board") authorizes it do so by resolution; and

**WHEREAS,** the Board desires to authorize the District to conduct the C-PACE program in the County; and

**WHEREAS,** the District and County have agreed on the terms of the C-PACE NEID-County Participation Agreement in the form attached hereto (the "Participation Agreement").

**NOW, THEREFORE, BE IT RESOLVED** by the Logan County Board of County Commissioners that the Colorado New Energy Improvement District shall be authorized to conduct the C-PACE program in the County in accordance with the Participation Agreement.

**BE IT FURTHER RESOLVED** that the Board hereby: (a) adopts the above recitations as findings of the Board; (b) authorizes the County Attorney, in consultation with the Chairman, to make such changes as may be needed to the Participation Agreement in order to correct any nonmaterial errors or language that do not materially increase the obligations of the County; (c) authorizes the Chairman to execute the Participation Agreement following review and approval by the County Attorney; and (d) authorizes County Staff to execute any and all other necessary letters, orders, or documents as may be required to facilitate the successful implementation of the CoPACE program in the County.

**ADOPTED** this 17th day of September, 2019, at a regularly scheduled meeting of the Logan County Board of County Commissioners.

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

(Aye)(Nay)

Joseph A. McBride, Chairman

(Aye)(Nay) Byron H. Pelton, Commissioner

(Aye)(Nay)

Jane E. Bauder, Commissioner

**APPROVED AS TO FORM:** 

ATTEST:

County Attorney

Clerk to the Board

#### Colorado C-PACE NEID-COUNTY PARTICIPATION AGREEMENT

THIS PARTICIPATION AGREEMENT (the "Agreement") is made and entered into as of the \_\_\_\_\_\_ day of \_\_\_\_\_\_\_, 2019, by and between LOGAN COUNTY, a body corporate and politic of the State of Colorado (the "County"), and the COLORADO NEW ENERGY IMPROVEMENT DISTRICT, an independent body corporate and politic of the State of Colorado established under C.R.S. § 32-20-104(1) (the "District") (each a "Party" and collectively the "Parties").

### **RECITALS**

WHEREAS, C.R.S. §§ 32-20-101 *et seq.* (the "Colorado C-PACE Act" or the "Act") established the District and a commercial property assessed clean energy (C-PACE) program; and

**WHEREAS**, C-PACE is a program to facilitate financing for clean energy improvements to commercial, industrial, multi-family, institutional and agricultural properties by utilizing a local assessment mechanism to provide security for repayment of the financing; and

**WHEREAS**, under C.R.S. § 32-20-105(1), the purpose of the District is "to help provide the special benefits of new energy improvements to owners of eligible real property who voluntarily join the district by establishing, developing, financing, and administering a new energy improvement program through which the district can provide assistance to such owners in completing new energy improvements"; and

WHEREAS, C.R.S. § 32-20-105(3) directs the District to "establish, develop, finance, and administer" the C-PACE program but stipulates that the C-PACE program may only operate in a given county if the board of county commissioners of the county has adopted a resolution authorizing the District to conduct the program within the county; and

**WHEREAS**, the Board of County Commissioners of the County has adopted a resolution in the form attached hereto as **Exhibit A**, authorizing the District to conduct the C-PACE program within the County and authorizing the County to enter into this Agreement with the District;

**NOW, THEREFORE**, for and in consideration of the mutual covenants and agreements set forth herein and in order to effectuate the purposes of the C-PACE Act, it is hereby agreed as follows:

#### Section 1. Definitions.

- (a) "C-PACE Assessment" means the C-PACE assessment authorized by the Act, and as further defined at C.R.S. § 32-20-103(14).
- (b) "**Commercial Building**" means any real property other than a residential building containing fewer than five dwelling units.
- (c) "**New Energy Improvement**" means one or more energy efficiency improvements or renewable energy improvements, or both, made to Participating Property that will reduce the energy or water consumption of or add energy produced from renewable energy sources with regard to any portion of the Participating Property, as specified in the C-PACE Act and in the Program Guidelines.

- (d) **"Participating Property**" means a Commercial Building that has been approved by the District to participate in the C-PACE program.
- (e) "**Program Guidelines**" means the rules, regulations and guidelines promulgated by the District to implement the C-PACE program pursuant to the C-PACE Act, as the same may be amended or supplemented from time to time.

#### Section 2. Obligations of the District.

(a) <u>Program Requirements</u>. Pursuant to the C-PACE Act, the District:

(1) shall develop Program Guidelines governing the terms and conditions under which private financing will be made available to the C-PACE program, and may serve as an aggregating entity for the purpose of securing state or private thirdparty financing for New Energy Improvements pursuant to the Act; and

(2) shall receive and review applications submitted by property owners within the County for financing of New Energy Improvements, and approve or disapprove such applications in accordance with the Program Guidelines and underwriting procedures and requirements established by the District.

(b) <u>Project Requirements</u>. If a property owner requests financing through the C-PACE program for energy improvements under the C-PACE Act, the District shall:

(1) impose requirements and criteria to ensure that the proposed energy improvements are consistent with the purpose and requirements of the C-PACE Act, and

(2) provide the notification and conduct the hearing required by C.R.S. § 32-20-106(3) of the C-PACE Act prior to imposing a special C-PACE Assessment on any Participating Property.

(c) Assessment and Financing Agreement for Project.

The District and the party providing the financing (the "Capital Provider") (1)may enter into an Assessment and Financing Agreement with the owner of Participating Property (the "Assessment & Financing Agreement"). The Assessment & Financing Agreement shall clearly state the amount of the C-PACE Assessment to be levied against the Participating Property. The District and the Capital Provider shall disclose to the property owner the costs and risks associated with participating in the C-PACE program, including risks related to the failure of the property owner to pay the C-PACE Assessment provided for in the Assessment & Financing Agreement. The District and the Capital Provider shall disclose to the property owner the effective interest rate on the C-PACE Assessment, including program application and other fees and charges imposed by the District to administer the C-PACE Program, fees charged by the Treasurer for collection, as well as any fees charged by the Capital Provider, and the risks associated with variable interest rate financing, if applicable. The property owner must be informed that each New Energy Improvement, regardless of its useful life, will be bundled with other such improvements on the Participating Property for purposes of assessment and paid for over the assessment term.

#### (d) Establish C-PACE Assessments and Assessment Units.

(1) With respect to each C-PACE Assessment placed on a parcel of Participating Property, the District shall determine the amount of the C-PACE Assessment and establish the appropriate special assessment units and specify the method of calculating the C-PACE Assessment for each Participating Property. The District's Board of Directors shall approve the specifics of the applicable C-PACE Assessment including, without limitation, the amount of the C-PACE Assessment, term, interest rate and repayment dates, which approval shall be set out in an assessing resolution (a "**Resolution**"). In no event shall the amount of any C-PACE Assessment exceed the value of (a) the special benefit provided to the Participating Property, or (b) the Participating Property, as provided in C.R.S. § 32-20-106(1). Costs incurred for any property not approved to participate may not be included in a certified assessment roll.

(2)The District shall cause to be prepared and certified under the District's corporate seal to the County Treasurer annually no later than December 1<sup>st</sup> of each year a District assessment roll for each Participating Property in a form determined by the District and acceptable to the County Treasurer. Such assessment roll shall specify for the Participating Property to which it pertains the amount of each installment of principal and interest (if the C-PACE Assessment is payable in installments), provided that each installment will become due on the date or dates that the Participating Property taxes are payable under C.R.S. Section 39-10-104.5(2) (which states in part "property taxes may be paid in full or in two equal installments, the first such installment to be paid on or before the last day of February and the second installment to be paid no later than the fifteenth day of June."), and C.R.S. 39-10-104.5(3)(b) (which states in part "if the full amount of the of taxes is paid in a single payment on or before the last day of April, then no delinquent interest shall accrue on any portion of the taxes."), and the date on which the assessment is expected to be satisfied in full. Once the C-Pace Assessment roll for each participating property is certified to the County Treasurer, the Assessment installments become part of the property tax on each participating property and payment will be collected as required by C.R.S. 39-10-104.5(2) and C.R.S. 39-10-104.5(3)(b).

(e) <u>Filing Assessment with County Clerk & Recorder</u>. The District shall transmit to the County Clerk and Recorder for recording copies of each Resolution and certified assessment roll affecting Participating Properties located in the County, as specified in C.R.S § 32-20-107(2). After recording the Resolution and certified assessment roll, the County Clerk and Recorder shall file a copy of each Resolution and certified assessment roll with the County Assessor.

#### Section 3. Obligations of the County.

(a) <u>Billing of C-PACE Assessment</u>. Upon receiving the certified assessment rolls from the District, the County Treasurer shall add the amounts required to be paid by owners of the Participating Properties burdened by such C-PACE Assessments

specified on such rolls to the property tax bills of the respective Participating Properties.

(b) <u>Billing and Collection; Payment to the District</u>.

(1) As specified in Section 3(a), the County shall bill the C-PACE Assessments in the same manner and at the same time as it bills its real property taxes. The C-PACE Assessment payments shall be a separate clearly defined line item and shall be due on the same dates as the County's real property taxes. The property taxes and assessment payments must be paid in full; no partial payments will be accepted except as described in C.R.S. § 39-10-104.5(2).

(2) Billed C-PACE Assessment amounts shall be collected in the same manner and at the same time as the property taxes of the County on real property, including, in the event of default or delinquency, with respect to any penalties, fees and remedies, and lien priorities as provided in Section 32-20-107(1) of the CoPACE Act. Interest shall be collected at the rate specified in C.R.S. § 5-12-106(2) and (3), in accordance with C.R.S. § 32-20-106(7), as may be amended. Penalties and interest on delinquent C-PACE Assessments shall be charged in the same manner and rate as the County charges for delinquent real property taxes.

(3) The County Treasurer shall remit all amounts collected with respect to the C-PACE Assessments within any calendar month to the District in same manner as taxes are distributed accordance with C.R.S. §39-10-107(1)(a) less the County Collection Fee described in Section 3(c) of this Agreement. The County will provide monthly collection reports to the District, and the District, at its own expense, shall have the right to audit the records relating to the C-PACE Assessments upon reasonable notice at reasonable times. The District and County agree to provide each other with such reasonable information as they may request, and the District and the County agree to provide such information in an electronic format satisfactory to the other.

- (c) <u>County Collection Fee</u>. The County Treasurer shall retain a collection fee as specified in C.R.S. § 30-1-102(1)(c) for each C-PACE Special Assessment and delinquencies that it collects as part of the program.
- (d) <u>Collection of Delinquent Payments</u>. In the event of the failure by the owner of the Participating Property to pay the installment due on a C-Pace Assessment, the County Treasurer shall advertise and sell the assessed eligible real property tax lien in accordance with Title 39, C.R.S. Advertisements and sales shall be made at the same times, in the same manner, under all the same conditions and penalties, and with the same effect as provided by general law for sales of real estate tax liens in default of payment of the general property tax. The sales proceeds up to the amount in the certified assessment roll, less the County Collection Fee described in Section 3(c) of this Agreement and any other statutorily imposed fees required to be paid to the County shall be forwarded to the District.
- (e) <u>Promotion of Program; Assistance for District Financing</u>. The County shall use good faith efforts to assist the District in local marketing efforts and outreach to the local business community to encourage participation in the C-PACE program, such

as including C-PACE program information on the County's website, distributing an informational letter from appropriate County officials to local businesses regarding the program, and conducting one or more business roundtable events.

#### Section 4. Term and Termination.

The term of this Agreement shall commence upon the date first written above. This Agreement shall be in full force and effect until all of the C-PACE Assessments have been paid in full or deemed no longer outstanding. The Board of County Commissioners may subsequently adopt a resolution deauthorizing the District from conducting the program within the County. However, if the County adopts a deauthorizing resolution, the County shall continue to meet all of its obligations as required by this Agreement and C.R.S. § 32-20-105(3) as to program financing obligations existing on the effective date of the deauthorization until any and all C-PACE special assessments within the County have been paid in full and remitted to the District.

#### Section 5. Default.

Each Party shall give the other Party written notice of any breach of any covenant or agreement under this Agreement and shall allow the defaulting Party 30 days from the date of its receipt of such notice within which to cure any such default or, if it cannot be cured within the 30 days, to commence and thereafter diligently pursue to completion, using good faith efforts to effect such cure and to thereafter notify the other Party of the actual cure of any such default. The Parties shall have all other rights and remedies provided by law, including, but not limited to, specific performance.

#### Section 6. Miscellaneous Provisions.

#### (a) <u>Amendment and Termination</u>.

After the District sells and issues its bonds, notes or other obligations (or a third party capital provider provides funds) to finance the costs of any C-PACE project, this Agreement may not be amended or terminated by the Parties without the prior approval of the holders of the District's bonds, notes or other obligations (or such third party capital provider, as applicable), which approval shall be obtained in accordance with the indenture or other documents entered into by the District in connection with such financing.

(b) <u>Severability</u>.

If any clause, provision or section of this Agreement is held to be illegal or invalid by any court, the invalidity of the clause, provision or section will not affect any of the remaining clauses, provisions or sections, and this Agreement will be construed and enforced as if the illegal or invalid clause, provision or section has not been contained in it.

#### (c) <u>Counterparts</u>.

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, and all of which together shall constitute but one and the same instrument.

(d) <u>Notices</u>.

All notices, requests, consents and other communications shall be in writing and shall be delivered, mailed by first class mail, postage prepaid, or overnight delivery service, to the Parties, as follows:

If to the County:

Logan County c/o Board of County Commissioners Logan County Courthouse 315 Main Street, Suite 2 Sterling, CO 80751

With a Copy to:

County Attorney Logan County 508 S 10th Ave., Sterling, CO 80751

If to the District:

Colorado New Energy Improvement District c/o Colorado Energy Office 1580 Logan St., Suite 100 Denver, Colorado 80203 Attention: Chairman of the Board

With a Copy to:

Michow Cox & McAskin LLP District General Counsel 6530 S. Yosemite Street, Suite 200 Greenwood Village, Colorado 80111

(e) <u>Amendment</u>.

Except as otherwise set forth in this Agreement, any amendment to any provision of this Agreement must be in writing and mutually agreed to by the District and the County.

(f) <u>Applicable Law and Venue</u>.

This Agreement and its provisions shall be governed by and construed in accordance with the laws of the State of Colorado. In any action, in equity or law, with respect to the enforcement or interpretation of this Agreement, venue shall be in the district courts of the County, the State of Colorado.

### (g) <u>Entire Agreement</u>.

This instrument constitutes the entire agreement between the Parties and supersedes all previous discussions, understandings and agreements between the Parties relating to the subject matter of this Agreement. In the event of any conflict between the Program Guidelines and this Agreement, the terms of this Agreement shall control.

### (h) <u>Headings</u>.

The headings in this Agreement are solely for convenience, do not constitute a part of this Agreement and do not affect its meaning or construction.

### (i) <u>Changes in Law or Regulation</u>.

This Agreement is subject to such modifications as may be required by change in federal or Colorado state law, or their implementing regulations. Any such required modification shall automatically be incorporated into and made a part of this Agreement on the effective date of such change, as if fully set forth herein. Headings in this Agreement are solely for convenience, do not constitute a part of this Agreement and do not affect its meaning or construction.

### (j) <u>Third Party Beneficiaries</u>.

It is specifically agreed among the Parties executing this Agreement that it is not intended by any of the provisions of any part of this Agreement to create a third party beneficiary hereunder, or to authorize anyone not a party to this Agreement to maintain any claim under this Agreement. The duties, obligations and responsibilities of the Parties to this Agreement with respect to third parties shall remain as imposed by law.

#### (k) <u>No Waiver of Rights</u>.

A waiver by any Party to this Agreement of the breach of any term or provision of this Agreement shall not operate or be construed as a waiver of any subsequent breach by either Party.

## (l) <u>No Waiver of Governmental Immunity</u>.

Nothing in this Agreement shall be construed to waive, limit, or otherwise modify any governmental immunity that may be available by law to the County or to the District, their officials, employees, contractors, or agents, or any other person acting on behalf of the County or the District and, in particular, governmental immunity afforded or available pursuant to the Colorado Governmental Immunity Act, Title 24, Article 10 of the Colorado Revised Statutes.

## (m) <u>Independent Entities.</u>

The Parties shall perform all services under this Agreement as independent entities and not as an agent or employee of the other Party. It is mutually agreed and understood that nothing contained in this Agreement is intended, or shall be construed as, in any way establishing the relationship of co-partners or joint ventures between the Parties hereto, or as construing either Party, including its agents and employees, as an agent of the other Party. Each Party shall remain an independent and separate entity. Neither Party shall be supervised by any employee or official of the other Party. Neither Party shall represent that it is an employee or agent of the other Party in any capacity. **IN WITNESS WHEREOF**, the County and the District have each caused this Agreement to be executed and delivered as of the date indicated above:

### LOGAN COUNTY

By: \_\_\_\_\_

Joseph A. McBride, Chair

ATTEST:

APPROVED AS TO FORM:

Clerk to the Board

County Attorney

#### COLORADO NEW ENERGY IMPROVEMENT DISTRICT

By: \_\_\_\_\_

Andrew Sand, Chairman of the Board

ATTEST:

Jeffrey King, Recording Secretary

#### Exhibit A County Resolution

#### **RESOLUTION NO.**

#### A Resolution Concerning the Authorization of the Colorado New Energy Improvement District to Conduct its New Energy Improvement Program, called Colorado Commercial Property Assessed Clean Energy (C-PACE), within Logan County ("County")

WHEREAS, C.R.S. §§ 32-20-101 *et seq.* establishes the Colorado New Energy Improvement District (the "District") and provides for the creation of a new energy improvement program, which the District has named "C-PACE" or the Colorado Commercial Property Assessed Clean Energy program; and

WHEREAS, pursuant to C.R.S. § 32-20-105(3), the District may only conduct the C-PACE program in the County if the Board of County Commissioners ("Board") authorizes it do so by resolution; and

WHEREAS, the Board desires to authorize the District to conduct the C-PACE program in the County; and

WHEREAS, the District and County have agreed on the terms of the C-PACE NEID-County Participation Agreement in the form attached hereto (the "Participation Agreement").

NOW, THEREFORE, BE IT RESOLVED by the Logan County Board of County Commissioners that the Colorado New Energy Improvement District shall be authorized to conduct the C-PACE program in the County in accordance with the Participation Agreement.

BE IT FURTHER RESOLVED that the Board hereby: (a) adopts the above recitations as findings of the Board; (b) authorizes the County Attorney, in consultation with the Chairman, to make such changes as may be needed to the Participation Agreement in order to correct any nonmaterial errors or language that do not materially increase the obligations of the County; (c) authorizes the Chairman to execute the Participation Agreement following review and approval by the County Attorney; and (d) authorizes County Staff to execute any and all other necessary letters, orders, or documents as may be required to facilitate the successful implementation of the CoPACE program in the County.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2019, at a regularly scheduled meeting of the Logan County Board of County Commissioners.

Joseph A. McBride, Chairman

Bryon H. Pelton, Commissioner

Jane Bauder, Commissioner

ATTEST:

### APPROVED AS TO FORM:

Clerk to the Board

County Attorney

STATE OF COLORADO DEPARTMENT OF PERSONNEL AND ADMINISTRATION OFFICE OF THE STATE ARCHITECT REAL ESTATE PROGRAMS



#### STANDARD LEASE AMENDMENT [IMPROVED REAL PROPERTY]

- LANDLORD COUNTY OF LOGAN, COLORADO
- TENANT NORTHEASTERN JUNIOR COLLEGE
- LOCATION 1120 PAWNEE AVENUE, STERLING, CO 80751 (FAIRGROUNDS)

i

#### FIRST AMENDMENT TO LEASE (CCCS #2583)

The printed portions of this form, except bold additions, have been approved by the State of Colorado Attorney General

THIS <u>FIRST</u> AMENDMENT TO LEASE, entered into for the purpose of amending that certain lease dated October 26, 2017, with CCCS 2583, (the "Lease"), by and between <u>Board of Commissioners for the County of Logan, Colorado</u>, as "Landlord", and THE STATE OF COLORADO, acting by and through the DEPARTMENT OF <u>Higher Education by the State Board for Community Colleges and</u> <u>Occupational Education for the use and benefit of Northeastern Junior College</u>, as "Tenant", relating to the leasing of a-portion of the building and other equine program-related facilities located at <u>1120 Pawnee Avenue</u>, <u>Sterling</u>, <u>Colorado</u>, (the "Premises"), comprised of <u>approximately thirty-eight</u> thousand eight hunder forty (38,840) rentable square feet.

WHEREAS, Authority to enter into this Lease exists in the Law, and funds have been budgeted, appropriated and otherwise made available and a sufficient unencumbered balance thereof remains available for payment. Required approvals, clearance and coordination have been accomplished from and with appropriate agencies.

WHEREAS, both Parties desire to extend said lease for one additional educational year, August 12, 2019, through May 18, 2020.

NOW, THEREFORE, Landlord and Tenant in consideration of the mutual promises contained herein, hereto agree to amend the Lease as follows:

#### 1. Amend §1(A) to extend the Term of the agreement through May 18, 2020.

2. Amend §1(B) to include the following in its table of Term, Monthly Rent, and Total Term Rent.

38,840 sq. ft.	ANNUAL			
	RENT/	MONTHLY	TERM	
TERM DATES	RSF	RENT	RENT	
08/12/19 - 05/18/20	\$ 0.46344	\$2,000	\$18,000	

3. Order of Precedence. The provisions of the Lease shall govern the relationship of the State and Landlord. In the event of conflicts or inconsistencies between the Lease and the First Amendment such conflicts or inconsistencies shall be resolved by reference to the documents in the following order of priority:

- i. The provisions of the First Amendment to Lease,
- ii. The provisions of the main body of the Lease,

Except as modified by the provisions of this First Amendment to Lease, all other terms and conditions in the Lease are hereby ratified and confirmed and remain in full force and effect.

The effective date of this First Amendment to Lease #CCCS 2583 is August 12, 2019, or the date signed by the State Controller or his designee, whichever is later. In accordance with the requirements of 24-30-202 (1) C.R.S., as amended, this First (1<sup>st</sup>) Amendment to Lease shall not be deemed valid until it has been approved by the State Controller, or such assistant as he may designate.

IN WITNESS WHEREOF, the parties hereto have executed this **First Amendment to Lease** agreement on the day and year first above written.

#### LANDLORD:

LOGAN COUNTY BOARD OF COMMISSIONERS

Ву: \_\_\_\_\_

Authorized Signatory

Name (Print)

Title (Print)

STATE OF COLORADO Jared S. Polis, Governor The Department of Higher Education by the State Board for Community Colleges and Occupational Education for the use and benefit of NORTHEASTERN JUNIOR COLLEGE

Ву:\_\_\_\_\_

TENANT

President

Date: \_\_\_\_\_

#### **REAL ESTATE PROGRAMS**

STATE OF COLORADO Jared S. Polis, Governor DEPARTMENT OF PERSONNEL & ADMINISTRATION Office of State Architect, For the Executive Director

By: \_\_\_\_\_

Date:

#### OFFICE OF RISK MANAGEMENT

STATE OF COLORADO Jared S. Polis, Governor DEPARTMENT OF PERSONNEL & ADMINISTRATION For the Executive Director

By: \_\_\_\_

State Risk Manager

Date:

#### LEGAL REVIEW

DEPARTMENT OF LAW Philip J. Weiser, Colorado Attorney General ATTORNEY GENERAL (or authorized Delegate)

By: \_\_\_\_\_

Date: \_\_\_\_\_

#### ALL CONTRACTS MUST BE APPROVED BY THE STATE CONTROLLER:

CRS 24-30-202 requires that the State Controller approve all State contracts. This contract is not valid until the State Controller, or such assistant as he may delegate, has signed it. The Landlord is not authorized to begin performance until the contract is signed and dated below. If performance begins prior to the date below, the State of Colorado may not be obligated to pay for the good and/or services provided.

STATE OF COLORADO Jared S. Polis, Governor STATE CONTROLLER'S OFFICE State Controller (or authorized Delegate)

Ву:\_\_\_\_\_

Date: