

MOFFAT COUNTY BOARD OF COUNTY COMMISSIONERS

1198 W Victory Way Craig, Colorado 81625

(970) 824-5517

Tony Bohrer
District 1

Melody Villard
District 2

Donald Broom
District 3

Board Meeting Agenda

Minutes will be recorded for these formal meetings

Tuesday, September 12, 2023

8:30 am Pledge of Allegiance

Call to order by the Chairman

Approval of the agenda

Consent Agenda -

Review & Sign the following documents:

Minutes:

- a) August 22 (pgs 4-8)

Resolutions:

- b) 2023-93: Payroll (pg 9)
- c) 2023-94: Special Payroll (pg 10)
- d) 2023-95: Amend Resolution 2022-141 – Observed Holidays for 2023 (pg 11)
- e) 2023-96: Payment of Warrants (pg 12)
- f) 2023-97: Voided Warrants for the month of September (pg 13)

Contracts & Reports:

- g) Final payment letter for Road Paving (pg 15)
- h) Striping contract w/Stripe-a-Lot (pgs 16-20)
- i) Department of Human Services Core Services Program – Mental Health Services contract w/:
 - Baker Neuropsychology and Learning Center (pgs 21-24)
 - Liz Smith Counseling (pgs 25 & 26)
- j) Department of Human Services Core Services Program – Substance Abuse Treatment Services contract w/Reflect, Resolve, Recover, LLC (pgs 27-30)
- k) Treasurer's Report (pgs 31 & 32)
- l) Electronic Recording Technology grant award letter (pgs 34-43)
- m) RTU Replacement contract w/Masterworks (pgs 44-50)
- n) Propane gas agreement (pg 51)
- o) Department of Public Health Memo of Understanding w/Colorado Department of Public Health & Environment for Vaccine Storage (pgs 52-55)

Please note that the Board may discuss any topic relevant to County business, whether or not the topic has been specifically noted on this agenda



10:10 AM 9/11/2023

Public Comment/General Discussion

BOCC

- 1) Daughters of the American Revolution - Constitution Week Proclamation (pg 56)

Public Hearing:

8:45 am

- 2) Planning & Zoning – Candace Miller
 - Resolution 2023-82: Adopt 2018 International Property Maintenance Code (pgs 57-59)
 - Coyote FED Temporary Use Permit – T-23-02 (pgs 60-66)

Staff Reports:

- 3) Planning & Zoning – Candace Miller
 - Lewis Variance Request
- 4) Office of Development Services – Candace Miller
 - Library carpeting replacement bid recommendation (pg 67)
- 5) Office of Development Services – Roy Tipton
 - Old Courthouse demolition bid recommendation & contract award (pgs 68-76)
 - BHI change order #8 (pgs 77-86)
- 6) Natural Resources Department – Jeff Comstock
 - Memo(s) of Understanding w/:
 - The Juniper Water Conservancy District (pgs 87-89)
 - The Great Northern Water Conservancy District (pgs 90-92)
- 7) Clerk & Records Office – Stacy Morgan & Elections Office – Sarah Colding
 - Election Materials print vendor bid recommendation revision (pgs 93-95)
 - Ballot Print and Mail Services agreement w/Fort Orange Press (pgs 96-105)

Presentation:

- 8) McMahon & Associates – Paul Backes (ZOOM)
 - Present Audited Financials (pgs 106-209)

Adjournment

The next scheduled BOCC meeting will be Tuesday, September 26, 2023 - 8:30 am



10:10 AM 9/11/2023

Moffat County's YouTube link to view meeting:

<https://youtube.com/live/vFHakS labw>

OR

<https://www.youtube.com/channel/UC0d8avRo294jia2irOdSXzQ>

***** Agenda is Subject to Change until 24 hours before scheduled Hearings*****

The Board may alter the times of the meetings throughout the day, or cancel or reschedule noticed meetings



10:10 AM 9/11/2023

Moffat County Board of County Commissioners
1198 W Victory Way Ste 104 Craig, CO 81625

August 22, 2023

In attendance: Tony Bohrer, Chair; Melody Villard, Vice-Chair; Donald Broom, Board Member; Erin Miller, Deputy Clerk & Recorder; Candace Miller; Tom Kleinschnitz; Jeff Comstock; Rebecca Tyree; Ashley Dishman; Glenda Bellio; Kenleigh Pubanz; Ruby Short; Megan Neton; Todd Wheeler; Heather Fross; Megan Stetson; Dan Haskins; Allison Adair; Stacy Morgan; Heidi Rogers; Sarah Colding; Steve Hinkemeyer; Kacey Green; Jim Howell; Bruce White; KC Hume; Chip McIntyre; Kate Nowack; Jennifer Bruen

Call to Order
Pledge of Allegiance

Commissioner Bohrer called the meeting to order at 8:30 am

Bohrer made a motion to approve the agenda as presented. Villard seconded the motion. Motion carried 3-0.

Consent Agenda –

Review & Sign the following documents: (see attached)

Minutes:

- a) August 8; August 1 - Executive Session; August 1 – CBOE Hearings

Resolutions:

- b) 2023-88: Resolution Correction
- c) 2023-89: Payment of Warrants
- d) 2023-90: Payroll
- e) 2023-91: P-Cards

Contracts & Reports:

- f) Library Educational Grant application

Bohrer made a motion to approve the consent agenda items A-F. Broom seconded the motion. Motion carried 3-0.

Please note that the Board may discuss any topic relevant to County business, whether or not the topic has been specifically noted on this agenda

Public Comment/General Discussion:

Glenda Bellio feels that the Property Maintenance Code interferes with personal property rights.

Dan Haskins played an audio clip regarding government overreach and stated that he was against the adopting of any codes that take away liberties.

Tracy Winder stated that rumor has it that mask mandates and lockdowns will be reinstituted and urged the BCC to say no and not participate.

Commissioner Bohrer spoke about the Space Business Roundtable meeting that will be going on today and tomorrow in Moffat County.

Staff Reports:

Office of Development Services – Candace Miller

- Bid recommendation & award: Public Safety Center RTU's (see attached)

One bid was received from Masterworks Mechanical for \$58,000 to replace four of the oldest Roof Top Units at the Public Safety Center. Miller recommended awarding the bid to Masterworks Mechanical for \$58,000 to replace four RTU's at the Public Safety Center.

Broom moved to award the bid to Masterworks Mechanical for \$58,000. Villard seconded the bid. Motion carried 3-0.

Everyone agreed that while it would have been nice to have other bids to choose from, it is good that the only bid is from a local business.

- Present real estate contract for 595 Breeze Street for consideration

A previous lower offer had been received from Raftopoulos Rentals 1, LLC on this property and a counter bid was issued for \$450,000. The counter was accepted.

Villard moved to accept the offer from Raftopoulos Rentals 1, LLC for \$450,000 for 595 Breeze Street. Broom seconded the motion. Motion carried 3-0.

- Present real estate contract for 539 Barclay Street for consideration

A first offer of \$325,000 has been received from Raftopoulos Rentals 1, LLC for 539 Barclay Street, which is listed at \$399,900. Bohrer commented that real estate is still moving forward in our community and that the board should counter the offer at \$375,000.

Bohrer moved to counter the offer for 539 Barclay Street the amount of \$375,000 to Raftopoulos Rentals 1, LLC. Villard seconded the motion. Motion carried 3-0.

- FAA/Airport Grant Agreement & Construction Agreement

The airport had applied for a grant for the airport runway project, which has been approved. The grant award for the project is a not to exceed amount of \$6,628,052.75. The project is tentatively scheduled to begin August of 2024, and includes resurfacing the runways, redoing the lighting and the striping.

Villard moved to approve the grant agreement with the Federal Aviation Administration Airport Improvement program. Broom seconded the motion. Motion carried 3-0.

Villard moved to approve Task Order B – Professional Services Agreement for Engineering with Armstrong Consultants for a not to exceed amount of \$314,770. Broom seconded the motion. Motion carried 3-0.

Villard moved to award Oldcastle SW Group, Inc. dba United Companies the paving contract for the airport runway contract for \$6,628,052.75. Broom seconded the motion. Motion carried 3-0.

Everyone agreed that because this is such a large amount, they were glad that we are getting assistance with this project.

Resolution 2023-82: 2018 International Property Maintenance Code Adoption (see attached)

Miller reiterated that this is just an updated version of the 2000 version of the IPMC, that Moffat County has been using since 2013. She read and explained the amendments that are attached to the 2018 version, and emphasized that this is not an ordinance. Villard asked if there were any exemptions based on property size or zoning? Miller said no, but it does provide some more protections and updated language for both property owners and enforcers. Villard clarified that the regional building inspector has already been working under the 2018 IPMC, and now we will all be on the same "page". Villard also asked since this was adopted in 2000, what issues have we seen? Any litigation against any private property owners? Miller stated that no, and usually it is just for a reference point, there's not a lot of teeth. The IPMC works hand in hand with the building code, setting a criteria for each property to be addressed in the same way. Bohrer stated that life without rules would be chaos; liberties come with rules. We are not trying to tie someone's hands, we are trying to make Moffat County a desirable place and make neighbors be neighborly. Miller also emphasized that while we share the building inspector with the City of Craig, we do not have Code Enforcement Department/Officers that drive around looking for code violations, we only refer back to this in extreme cases.

Broom moved to approve **Resolution 2023-82: 2018 International Property Maintenance Code Adoption**. Villard seconded the motion. Motion carried 3-0.

Road & Bridge Department – Bruce White

Bid recommendation: Pavement Striping (see attached)

White explained that the Road & Bridge Department had advertised for bids for 10.3 miles (with the possibility of adding more, depending on current pricing) of road striping, which is our hazardous materials routes. The one and only bid was received from Stripe-a-Lot for \$34,957. The bid of \$34,957.00 leaves \$65,043.00 in the budget for additional miles. With the remaining funding available, the Road & Bridge Department would like to paint an additional 26.9 miles of road with center line paint only. The additional miles would be done at \$1,450.00 per mile, adding \$39,005.00 to the original cost bringing the total to \$73,962.00. This will help to bring the road maintenance process into an organized 3-year cycle that we can use to help keep the asphalt painting program up to date. Moffat County has approximately 100 miles of asphalt roads that require paint striping. Total expenditures will be \$26,038.00 under the budgeted amount of \$100,000.00.

Villard moved to approve the bid from Stripe-a-Lot for \$73,962 for highway striping. Broom seconded the motion. Motion carried 3-0.

Moffat County Sheriff's Office - KC Hume & County Attorney – Rebecca Tyree

Fire Restriction Ordinance 2023-0822 – First Reading (see attached)

This ordinance is to update the open fire and open burning restrictions in Moffat County. It aligns/cleans-up language across the wildland fire suppression community (local/state/federal), so they can work together more seamlessly when time is of the essence. This is the first reading of this ordinance; the second and final reading for adoption will be at the October 10 BCC meeting.

Broom moved to approve the first reading of the Moffat County Open Fire & Open Burning Restriction Ordinance. Villard seconded the motion. Motion carried 3-0.

County Clerk's Office/Elections – Stacy Morgan & Sarah Colding

- Review & select potential changes to Commissioner District boundary redistricting in advance of Public Hearing on September 26 (see attached)

The state has mandated that all Commissioner districts must be redrawn to reflect population numbers based on the last census. No district can have no more than a 5% deviation between the least and the most populated districts. Maps displaying the redrawn districts were put up on the screen. There will be a public hearing regarding the proposed redistricting at the BCC meeting on September 26th.

Villard moved to approve the suggested BCC District map “E” as presented today. Broom seconded the motion. Motion carried 3-0.

Presentation:

Colorado First Conservation District – Kacey Green & Steve Hinkemeyer

- Sage Grouse Mitigation Grant Letter of Support (see attached)

Green & Hinkemeyer presented a grant letter of support for power line mitigation for sage grouse habitat. They have put in for \$3.34 million – 80% would go directly to on ground funding for sage grouse habitat improvement. Gateway South was required to put \$12.5 million into conservation easements. They should hear back in November if they get the grant or not.

Villard moved to approve the letter of support for the Colorado First Conservation District Sage Grouse Alliance letter of support. Broom seconded the motion. Motion carried 3-0.

United Way of Moffat County – Heather Fross, Executive Director

- Program update (see attached)

Fross thanked the BCC from all of the local non-profits that obtain funding from the Human Resource Council, which receives backing from the City, County and United Way. She presented the BCC with the HRC 2023 Funding Summary and gave a history and an outline of the current services that HRC provides.

Youth United Way/Key Club members, Ruby Short, Megan Neton and Kenleigh Pubanz gave a short presentation on the functions of their group.

As of September 1, the United Way of Moffat County and the United Way of Routt County will merge into one organization, called the United Way of the Yampa Valley. Kate Nowak will be the Executive Director and Jennifer Bruen will be the Associate Director. Fross will be returning to teaching. They will be hiring a Community Impact Manager, to be based in Moffat County. The theme for the funding drive this year will be “United We Thrive”. Nowack requested a workshop with the BCC to discuss the HRC process. Bohrer mentioned that at the last HRC meeting, the question was asked, with the merge, will funding raised here stay in Moffat County? Nowack affirmed that that is correct and donors can also designate that, too. She wrapped up by talking about the merger celebration that they were having on August 22 and a softball game fundraiser between the Hayden Powerplant and the Craig Station Powerplant on October 7th, to be held at Loudy-Simpson Park.

Meeting adjourned at 9:41 am

The next scheduled BOCC meeting is Tuesday, September 12, 2023

Submitted by:

Erin Miller, Deputy Clerk and Recorder

Approved by: _____

Approved on: _____

Attest by: _____

RESOLUTION 2023-93
PAYMENT OF PAYROLL WARRANTS
Payroll Ending 08/19/2023

WHEREAS, The Board of Commissioners of Moffat County, Colorado, have approved the payment of various debts and obligations from the various county funds:

AND WHEREAS, the warrants issued in payment of said debts and obligations have been issued against the Moffat County Warrant Fund:

NOW THEREFORE, BE IT RESOLVED that the Moffat County Treasurer be and he is hereby authorized to transfer money among the various funds as follows:

Pay Date 09/01/23 Payroll

FROM FUND:

General	0010.7000	\$248,645.03	cr
Road & Bridge	0020.7000	\$159,323.63	cr
Landfill	0070.7000	\$15,029.39	cr
Airport	0120.7000	\$676.25	cr
Library	0130.7001	\$10,190.02	cr
Maybell WWTF	0280.7000	\$0.00	cr
Health & Welfare	0080.7000	\$0.00	cr
Senior Citizens	0170.7000	\$7,521.84	cr
Mo Co Tourism	0320.7000	\$3,183.89	cr
PSC Jail	0072.7000	\$64,094.48	cr
Human Services	0030.7100	\$72,528.34	cr
Public Health	0065.7000	\$13,177.62	cr
SM I	0168.7000	\$3,631.73	cr
SM II	0169.7000	\$4,253.62	cr

TO FUND:

Warrant	0100.1000	\$602,255.84	dr
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Adopted this 12th day of September, A.D. 2023

Chairman

STATE OF COLORADO)
)ss.
COUNTY OF MOFFAT)

I, Stacy Morgan, County Clerk and Ex-officio Clerk to the Board of County Commissioners, County of Moffat, State of Colorado do hereby certify

RESOLUTION 2023-94
PAYMENT OF PAYROLL WARRANTS
Payroll Ending 09/08/2023

WHEREAS, The Board of Commissioners of Moffat County, Colorado, have approved the payment of various debts and obligations from the various county funds:

AND WHEREAS, the warrants issued in payment of said debts and obligations have been issued against the Moffat County Warrant Fund:

NOW THEREFORE, BE IT RESOLVED that the Moffat County Treasurer be and he is hereby authorized to transfer money among the various funds as follows:

Pay Date 09/08/23 Payroll

FROM FUND:

General	0010.7000		cr
Road & Bridge	0020.7000		cr
Landfill	0070.7000		cr
Airport	0120.7000		cr
Library	0130.7001		cr
Maybell WWTF	0280.7000	\$0.00	cr
Health & Welfare	0080.7000	\$0.00	cr
Senior Citizens	0170.7000		cr
Mo Co Tourism	0320.7000		cr
PSC Jail	0072.7000		cr
Human Services	0030.7100		cr
Public Health	0065.7000	\$6,997.27	cr
SM I	0168.7000		cr
SM II	0169.7000		cr

TO FUND:

Warrant	0100.1000	\$6,997.27	dr
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Adopted this _____ day of _____ A.D. 2023

Chairman

STATE OF COLORADO)
)ss.
COUNTY OF MOFFAT)

I, Stacy Morgan, County Clerk and Ex-officio Clerk to the Board of County Commissioners, County of Moffat, State of Colorado do hereby certify

RESOLUTION 2023-95

**RESOLUTION TO AMEND
RESOLUTION 2022-141 PERTAINING TO OBSERVED HOLIDAYS FOR 2023**

WHEREAS, the Board of County Commissioners of Moffat County met at a regular meeting on 15th of December, 2022; and adopted Resolution 2022-141, approving holidays to be observed in 2023; and

WHEREAS, the Board of County Commissioners later reviewed the Observed Holidays for 2023 and decided to join the federal government and the State of Colorado by adding the nineteenth day of June, commonly called Juneteenth, to the holidays observed by Moffat County.

NOW THEREFORE BE IT RESOLVED, by motion, the Board of County Commissioners agreed to amend RESOLUTION 2022-141 OBSERVED HOLIDAYS FOR 2023 by adding Juneteenth as an Observed Holiday, to be observed on December 26th.

Monday, January 2	New Year's Day
Monday, February 20	President's Day
Monday, May 29	Memorial Day
Monday, July 3 & Tuesday, July 4	Independence Day
Monday, September 4	Labor Day
Friday, November 10	Veteran's Day (observed)
Thursday, November 23	Thanksgiving Day
Friday, November 24	MLK Day (observed)
Friday, December 22	Columbus Day (observed)
Monday, December 25	Christmas Day
Tuesday, December 26	Juneteenth (observed)

ADOPTED this 12th day of September, 2023.

MOFFAT COUNTY BOARD OF COUNTY
COMMISSIONERS

Tony Bohrer, Chair

STATE OF COLORADO)
) ss.
COUNTY OF MOFFAT)

I, Erin Miller, Deputy Clerk and Ex-officio to the Board of Commissioners, do hereby certify that the above and foregoing is a true and complete copy of the resolution as adopted by the Board of County Commissioners on the date stated.

WITNESS, my hand and the seal of said county this 12th day of September, 2023.

Erin Miller, Deputy Clerk and Ex-officio to the County
Commissioners, Moffat County, State of Colorado

RESOLUTION 2023-96
TRANSFER OF PAYMENT OF WARRANTS
FOR THE MONTH OF SEPTEMBER 2023

WHEREAS, The Board of Commissioners of Moffat County, Colorado, have approved the payment of various debts and obligations from the various county funds:

AND WHEREAS, the warrants issued in payment of said debts and obligations have been issued against the Moffat County Warrant Fund:

NOW THEREFORE, BE IT RESOLVED that the Moffat County Treasurer be and he is hereby authorized to transfer money among the various funds as follows:

	Check Date:	9/12/2023	
FROM FUND:			
General	110	<u>\$252,402.13</u>	CR 0010.7000
Road & Bridge	200	<u>\$63,706.42</u>	CR 0020.7000
Landfill	240	<u>\$5,835.58</u>	CR 0070.7000
Airport	260	<u>\$3,000.00</u>	CR 0120.7000
Emergency 911	270	<u>\$121.74</u>	CR 0350.7000
Capital Projects	510	<u>\$750.00</u>	CR 0160.7000
Conservation Trust	211	<u>\$2,526.30</u>	CR 0060.7000
Library	212	<u>\$802.22</u>	CR 0130.7001
Maybell Sanitation	610	<u>\$4,291.00</u>	CR 0280.7000
Health & Welfare	720	<u>\$179,335.64</u>	CR 0080.7000
Senior Citizens	215	<u>\$1,096.22</u>	CR 0170.7000
Internal Service Fund	710		CR 0325.7000
Lease Purchase Fund	410		CR 0175.7000
NCT Telecom	520		CR 0166.7000
Mo Co Tourism Assoc	219	<u>\$5.52</u>	CR 0320.7000
PSC - JAIL	210	<u>\$8,365.37</u>	CR 0072.7000
Human Sevices	220	<u>\$8,261.51</u>	CR 0030.7100
Public Health	250	<u>\$12,952.59</u>	CR 0065.7000
Sunset Meadows I	910	<u>\$1,699.23</u>	CR 0168.7000
Sunset Meadows I Security	910		CR 0167.7000
Sunset Meadows II	920	<u>\$8,318.08</u>	CR 0169.7000
Sunset Meadows II Security	920	<u>\$379.08</u>	CR 0171.7000
Museum	229		CR 0310.7000
ACET	275		CR 0040.7000
Shadow Mountain LID	530		CR 0110.7000
MC Local Marketing District	231	<u>\$15,000.00</u>	CR 0050.7000
To Fund			
Warrant		<u>\$568,848.63</u>	DR

Adopted this 12th day of September, 2023

Chairman

RESOLUTION 2023-97
VOIDED WARRANTS RESOLUTION
FOR THE MONTH OF SEPTEMBER

WHEREAS, The Board of Commissioners of Moffat County, Colorado, have approved the payment of various debts and obligations from the various county funds:

AND WHEREAS, the warrants issued in payment of said debts and obligations have been issued against the Moffat County Warrant Fund:

NOW THEREFORE, BE IT RESOLVED that the Moffat County Treasurer be and he is hereby authorized to transfer money among the various funds as follows:

9/12/2023

TO: WARRANT FUND 10-0000-2003 \$ 33,911.43 dr

VOID FUND	WARRANT #		VENDOR NAME		
General Donation	436504	7/25/2023	Bethany Baker	\$ 150.00	
General Donation	436558	7/25/2023	Kaila Carroll	\$ 150.00	
General Donation	436600	7/25/2023	Robert T Hagenbuch	\$ 150.00	
General Donation	436674	8/8/2023	Kylie Mathews-Worthen	\$ 50.00	
General Donation	436530	7/25/2023	Donna Mae Hoots	\$ 150.00	
Capital Jail	436572	7/25/2023	McKinstry Essention LLC	\$ 26,528.05	
Reissued	436572	7/25/2023	McKinstry Essention LLC	\$ 5,393.14	
Capital Reissued	436629	7/31/2023	Co Dept of Health & Env	\$ 60.00	
Jail Wrong Vendor	436890	8/31/2023	Shamrock Food	\$ 1,140.24	
General Wrong Address	436728	8/10/2023	Co Assessors Associaion	\$ 140.00	

FROM: WARRANT FUND 10-0000-1001 \$ 33,911.43 cr

Adopted this 12th day of September, 2023

Chairman

STATE OF COLORADO)

)ss.

COUNTY OF MOFFAT)

I, Stacy Morgan, County Clerk and Ex-officio Clerk to the Board of County Commissioners, County of Moffat, State of Colorado do hereby certify that the above and foregoing is a true and complete copy of the resolution as adopted on the date stated.

WITNESS my hand and seal this 12th day of September, A.D. 2023

September 7, 2023

BOCC

Moffat County Road Department 2023 Aprons Paving Project

We would like to pay United Companies the final retainage of \$14,676.77.

A legal notice was published in the Craig Press August 23rd and August 25th 2023.
No claims were made against the project.

Thank you,



Dan Miller, Director

Moffat County Road Department

2023 STRIPING AGREEMENT

THIS AGREEMENT is dated as of the 12th day of September, in the year 2023 by and between:

*Board of County Commissioners
Moffat County, Colorado*

(Hereinafter called OWNER)

And
Stripe A Lot, Inc.

(Hereinafter called CONTRACTOR)

OWNER and CONTRACTOR, in consideration of the mutual covenants set forth, agree as follows:

ARTICLE 1 – WORK

CONTRACTOR shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

This project will be approximately 10.33 miles of Striping – center and shoulder with traffic control and sweeping. (See Bid Form)

ARTICLE 2 – ROAD DEPARTMENT

The project has been designed by the Moffat County Road Department, hereinafter called the ROAD DEPARTMENT, and the ROAD DEPARTMENT shall be authorized to oversee the project in connection with completion of the Work in accordance with the Contract Documents.

ARTICLE 3 - CONTRACT TIME

- 3.1 CONTRACTOR agrees that Work will be substantially completed on or before ~~October 15, 2023~~ and completed by ~~October 22, 2023~~.
- 3.2 LIQUIDATED DAMAGES: OWNER and CONTRACTOR recognize that time is of the essence of this Agreement and that OWNER will suffer financial loss if the Work is not substantially complete within the time specified in paragraph 3.1 above. They also recognize the delays, expense, and difficulties involved in proving a legal or arbitration proceeding and the actual loss suffered by OWNER if the Work is not substantially complete on time. Accordingly, instead of requiring such proof, OWNER and CONTRACTOR agree that as liquidated damages for delay (but not as a penalty) CONTRACTOR shall pay OWNER Nine hundred fifty dollars (\$950.00) for each day that expires after the time specified in paragraph 3.1 for substantial completion until the Work is substantially complete.
- 3.3 In regards to Liquidated Damages, Owner will take into consideration weather conditions that may affect job completion. One day will be given for each day the Contractor is unable to work due to adverse weather conditions.

ARTICLE 4 – CONTRACT PRICE

- 4.5 Moffat County Board of County Commissioners has appropriated \$ 73,962.00 for this project and reserves the right to change quantities, delete items, or reject any and all Bids. OWNER shall pay CONTRACTOR for performance of the Work in accordance with the Contract Documents in current funds.
- 4.6 Non-Appropriation - Each party hereto agrees that the revenues and expenditures hereunder shall constitute current expenditures and revenues payable and receivable in the fiscal years for which funds are appropriated for the payment thereof. The obligations of the parties under this agreement shall be from year to year only and shall not constitute a multiple-fiscal year direct or indirect debt or other financial obligation or any obligation payable in any fiscal year beyond the fiscal year for which funds are appropriated for the payment thereof or payable from any funds other than funds appropriated for the payment of current expenditures. No provision of this agreement shall be construed to pledge credit or to create a lien on any class or source of either party's monies. Notwithstanding any termination, the parties shall remain liable for any amounts for prior services provided and not paid.

4.7	<u>Description</u>	<u>Per Unit</u>	<u>Total Price</u>
	Repaint-Center and Shoulder 10.33 miles (approx.)	\$ <u>2,900.00</u>	\$ <u>34,957.00</u>
	Repaint – Center lines only 26.9 miles (approx.)	\$ <u>1,450.00</u>	\$ <u>39,005.00</u>
	Construction Zone Traffic Control	Lump	\$ _____
	Sweeping	Lump	\$ _____
	TOTAL		\$ <u>73,962.00</u>

ARTICLE 5 – PAYMENT PROCEDURES

CONTRACTOR shall submit Applications for Payment. Applications for Payment will be processed by the ROAD DEPARTMENT.

- 5.1 PROGRESS PAYMENTS: OWNER shall make monthly progress payments on account of the Contract Price on the basis of CONTRACTOR'S Applications for Payments as recommended by the ROAD DEPARTMENT, as provided below and concurrent with Moffat County's payment procedures. All progress payments will be based on the progress of the work measured.
- 5.2 Prior to Substantial Completion, progress payments will be in an amount equal to:

90% of the Work completed, and

90% of materials and equipment not incorporated in the Work but delivered and suitably stored less in each case the aggregate of payments previously made.

- 5.3 Upon Substantial Completion, OWNER shall pay an amount sufficient to increase total payments to CONTRACTOR to 90% of the Contract Price, less such amounts as ROAD DEPARTMENT shall determine.
- 5.4 FINAL PAYMENT: Upon final completion and acceptance, OWNER shall pay the remainder of the Contract Price as recommended by the ROAD DEPARTMENT. The final payment shall not be made until after final settlement of this contract has been duly advertised at least ten days prior to such final payment by publication of notice thereof at least twice in a public newspaper of general circulation published in Moffat County, and the Board of County Commissioners has held a public hearing, thereupon and complied with the Revised Statutes 1973, Section 38-26-107 as amended. Final payment shall be made in accordance with the requirements of previously mentioned statute.

ARTICLE 6 – CONTRACTOR’S REPRESENTATIONS

In order to induce OWNER to enter into this Agreement CONTRACTOR makes the following representations:

- 6.1 CONTRACTOR has familiarized himself with the nature and extent of the Contract Documents, Work, locality, and with all local conditions, and federal, state, and local laws, ordinances, rules and regulations that in any manner may affect cost, progress, or performance of the Work.
- 6.2 CONTRACTOR has studied carefully all reports of investigations and tests of subsurface and latent physical conditions at the site or otherwise affecting cost, progress, or performance of the Work, which were relied upon by ROAD DEPARTMENT in the preparation of the Drawings and Specifications.
- 6.3 CONTRACTOR has made, or caused to be made, examinations, investigations, and tests and studies of such reports and related data in addition to those referred to in paragraph 6.2 as he deems necessary for the performance of the Work at the Contract Price, within the Contract Time, and in accordance with other terms and conditions of the Contract Documents; and no additional examinations, investigations, tests, reports, or similar data are, or will be required by CONTRACTOR for such purposes.
- 6.4 CONTRACTOR has correlated the results of all such observations, examinations, investigations, tests, reports, and data with the terms and conditions of the Contract Documents.
- 6.5 CONTRACTOR has given ROAD DEPARTMENT written notice of all conflicts, errors, or discrepancies that he has discovered in the Contract Documents and the written resolution thereof by the ROAD DEPARTMENT is acceptable to CONTRACTOR.
- 6.6 Contractor is an independent contractor and shall not be deemed to be an employee of County for any purpose. Contractor shall provide all materials necessary to perform all services to be provided as described herein. The Contractor is expected to perform the duties at its own expense, receiving no additional reimbursements for expenses without prior approval from the County (i.e. travel, computer supplies, meeting expenses of its employees, phone/fax/internet fees, etc.) In addition, the Contractor is responsible for all employment expenses of its employees, including tax withholding, worker’s compensation, unemployment, retirement, health insurance, and other related costs.

Services required hereunder shall be performed by the Contractor or under its supervision, and all personnel engaged in the services shall be fully qualified and properly licensed or certified, as required by local, state and federal law or regulation to perform such services. **Neither Contractor nor its personnel, if any, is entitled to Worker's Compensation Benefits or any other benefit of employment with Moffat County, Colorado. Further, Contractor is obligated to pay federal and state income tax on any compensation paid pursuant to this Agreement.**

The Contractor agrees to bear full risk of any loss or damage to persons or property, including the loss or damage of the Contractor's property, which may occur during the performance of duties needed to complete this contract. The Contractor also agrees to indemnify and hold the County harmless from any and all claims, expenses and liabilities in connection with the performance of its duties under the terms of the Contract.

- 6.7 CONTRACTOR hereby certifies by the signing of this Agreement that all paint and materials meet the latest and revised CDOT Standard Specifications for Road and Bridge Construction and will furnish a statement from their supplier stating same.

ARTICLE 7 – CONTRACT DOCUMENTS

The Contract Documents, which comprise the entire 2023 Striping Project Bid packet, consist of the following:

- 7.1 Bonds and Certificates (Page 2, inclusive).
- 7.2 Invitation to Bid (Pages 3 to 4, inclusive).
- 7.3 Instruction to Bidders (Pages 5 to 9, inclusive).
- 7.4 Information for Bidders (Pages 10 to 11, inclusive).
- 7.5 Bid Form (Pages 12 to 17, inclusive).
- 7.6 Insurance Requirements (Pages 18 to 19, inclusive).
- 7.7 Supplement to Certificate of Insurance (Pages 20 to 21, inclusive).
- 7.8 Project Overview (Pages 22 to 24, inclusive)
- 7.9 Agreement (Pages 25 to 30, inclusive).
- 7.10 Addendum numbers ("_____" to "_____", inclusive).
- 7.11 Release of Liens and Claims (Page 33, inclusive).
- 7.12 Maps/Locations (Pages 34 to 37, inclusive).

There are no Contract Documents other than those listed above in this Article 7. The Contract Documents may only be altered, amended, or repealed by a: (a) written amendment of the contract documents signed by both parties, (b) change order, or (c) a field order, and can only be issued after the effective date of the agreement.

ARTICLE 8 – MISCELLANEOUS

- 8.1 No assignment by a party hereto of any rights under, or interests in the Contract Documents will be binding on another party hereto without the written consent of the party sought to be bound; and specifically, but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.
- 8.2 OWNER and CONTRACTOR each binds him, his partners, successors, assigns and legal representatives to the other party hereto, in respect to all covenants, agreements, and obligations contained in the Contract Documents.

- 8.3 **APPLICABLE LAW:** This Agreement shall be governed by the laws of the State of Colorado. Jurisdiction and venue of any suit, right, or cause of action arising under, or in connection with this Agreement shall be exclusive in Moffat County, Colorado.
- 8.4 **AUTHORITY:** Each person signing this Agreement represents and warrants that he/she is fully authorized to enter into and execute this Agreement and to bind the party represented to the provisions of this Agreement.
- 8.5 **COUNTERPARTS AND FACSIMILE SIGNATURES:** This Agreement may be executed in counterparts, each of which shall be deemed an original. Facsimile signatures of, or on behalf of, Owner or Contractor on this Agreement and any modification hereto shall be effective for all purposes.
- 8.6 **FORCE MAJEURE:** Neither party shall be liable for its failure to perform hereunder due to contingencies beyond its reasonable control, including but not limited to strikes, riots, war and acts of God.
- 8.7 **SEVERABILITY:** Should any provisions of this Agreement be determined by a court of competent jurisdiction to be unconstitutional or otherwise null and void, the remaining provisions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement in triplicate. One counterpart each has been delivered to OWNER, CONTRACTOR, and ROAD DEPARTMENT. All portions of the Contract Documents have been signed or identified by OWNER and CONTRACTOR.

This Agreement will be effective on September 12, 2023.

OWNER: Moffat County Board of
County Commissioners

BY: _____

Chair
Board of County Commissioners

ATTEST _____

Address for giving notices:

Moffat County Board of
County Commissioners
1198 West Victory Way
Craig, Colorado 81625

Moffat County Road Department
Dan Miller, Director
P. O. Box 667
Craig, CO 81626

CONTRACTOR: Stripe A Lot, Inc

BY: Dennis C. Allen President

(CORPORATE SEAL) **Corporate Seal of
STRIPE A LOT, INC.**

ATTEST Dana P. Allison Incorporated 7-8-05

Address for giving notices:

Stripe A Lot, Inc
P.O. Box 1957
Montrose CO 81402

E. Contractor shall comply with any reasonable request by the Department of Labor and Employment made in the course of an investigation that the Department is undertaking pursuant to the authority established in §8-17.5-102(5), C.R.S.

F. If Contractor violates this provision of this Contract, the Owner may terminate the Contract for a breach of contract. If the Contract is so terminated, Contractor shall be liable for actual and consequential damages to the County as required by law.

G. The Owner will notify the Office of the Secretary of State if Contractor violates this provision of this Contract and the Owner terminates the Contract for such breach.

Dated this _____ day of _____, 2023.

[CONTRACTOR]

By Denise C. Allen President
Signature

Denise C. Allison
[Printed Name]

PURCHASE OF SERVICE CONTRACT
CORE SERVICES PROGRAM
MENTAL HEALTH TREATMENT SERVICES
JUNE 1, 2023 – MAY 31, 2024

1. THIS CONTRACT, made this 18th day of August, 2023, by and between the Moffat County Board of County Commissioners, hereinafter called "County," and **Baker Neuropsychology and Learning Center, 950 Cherry St, Suite 712, Denver, CO 80246**, hereinafter called "Contractor."
2. This Contract will be effective **June 1, 2023 until May 31, 2024**, regardless of the date of execution.
3. County agrees to purchase and Contractor agrees to provide **Mental Health Treatment Services** to eligible clientele at a location that shall facilitate the provision of such services. This service is described in Staff Manual Volume 7, Section 7.303, and the State-approved County Core Services Plan, which is incorporated by reference herein.
4. County agrees to purchase and Contractor agrees to provide services to be billed at the following rates:
 - a. Comprehensive Neuropsychological Evaluation: **\$200/Hour**
Evaluations include: testing, interviewing, scoring, report writing and feedback

The amount to be expended pursuant to this Agreement shall not exceed **Five Thousand Dollars and no/100 cents (\$5,000.00)**. The Moffat County Board of County Commissioners has lawfully appropriated an amount that is equal to or in excess of the compensation set forth herein, which amount shall constitute the Contract amount.

5. Contractor shall perform its duties pursuant to this Contract as an independent contractor and not as an employee. Contractor affirms that it has or will secure at its own expense all personnel and materials necessary to perform all services to be provided as described herein. Such personnel shall not be employees of nor have any contractual relationship with County. Contractor shall receive no additional reimbursement for expenses without prior approval from County (i.e. travel, computer supplies, meeting expenses of its employees, phone/fax/internet fees, etc.).

Services required hereunder shall be performed by the Contractor or under its supervision, and all personnel engaged in the services shall be fully qualified and properly licensed or certified, as required by local, state and federal law or regulation to perform such services. Neither Contractor nor its personnel, if any, is entitled to Worker's Compensation Benefits or any other benefit of employment with County. Further, Contractor is obligated to pay federal and state income tax on any compensation paid pursuant to this Contract. Contractor agrees to bear full risk of any loss or damage to persons or property, including the loss or damage of the Contractor's property, which may occur during the performance of duties needed to complete this Contract.

None of the services to be performed by Contractor under this Contract shall be subcontracted or otherwise delegated.

6. Each party hereto agrees that the revenues and expenditures hereunder shall constitute current expenditures and revenues payable and receivable in the fiscal years for which funds are appropriated for the payment thereof. The obligations of County under this agreement shall be from year to year only and shall not constitute a multiple-fiscal year direct or indirect debt or other financial obligation or any obligation payable in any fiscal year beyond the fiscal year for which funds are appropriated for the payment thereof or payable from any funds other than funds appropriated for the payment of current expenditures. No provision of this agreement shall be construed to pledge

credit or to create a lien on any class or source of County monies. Notwithstanding any termination, County shall remain liable for any amounts for prior services provided and not paid so long as services are billable services as set forth in Paragraphs 3 and 4, are authorized by County as described in Paragraph 7(b), and are billed by Contractor according to Paragraph 8 (e) and (f).

7. County agrees:

- a. To determine child eligibility.
- b. To provide Contractor with authorization regarding eligibility for a child or family as the basis for services to be purchased.
- c. To provide Contractor with referral information including name and address of family, social, medical and education information as appropriate to referral.
- d. To monitor the provision of contracted services.
- e. To pay Contractor after timely receipt of billing statements to Paragraph 8 (f) for services rendered satisfactorily and in accordance with this Contract. Due to Moffat County payroll restrictions, payment can only be made for services rendered and billed within the current month or two months prior.

8. Contractor agrees:

- a. Not to assign any provision of this Contract to a subcontractor.
- b. Not to charge clients any fees related to services provided under this Contract.
- c. To hold the necessary license(s) which permits the performance of the service to be purchased, and/or to meet applicable State Department of Human Services qualification requirements.
- d. To comply with the requirements of the Civil Rights Act of 1964 and Section 504, Rehabilitation Act of 1973 concerning discrimination on the basis of race, color, sex, age, religion, political beliefs, national origin, or handicap.
- e. To provide the service described herein at cost not greater than that charged to other persons in the same community.
- f. To submit a billing statement by the 5th working day of the month following provision of service. Contractor acknowledges that billing statements must be received within two (2) months of the provision of service and understands that failure to submit a billing statement in a timely manner will result in forfeiture of payment for services rendered.
- g. To safeguard information and confidentiality of those serviced in accordance with rules of the Colorado Department of Human Services, the County Department of Human Services, and law of the United States and State of Colorado.
- h. To provide County with reports on the provision of services as follows:
 - i. Within six (6) weeks of enrollment/participation, submission of a treatment plan for the child/child's family with specific objectives and target dates. The treatment plan is subject to county approval.
 - ii. At intervals of one (1) month with the submission of the monthly bill, submit reports for each session that include progress and barriers in achieving provisions of the treatment plan from the time of enrollment participation.
- i. To provide any duly authorized representative of the County or the Colorado Department of Human Services access to pertinent records and/or staff for five years after final payment.
- j. To bear full risk of any loss or damage to persons or property, including the loss or damage of the Contractor's property, which may occur during the performance of duties needed to complete this Contract. The Contractor also agrees to indemnify and hold the County harmless from any and all claims, expenses and liabilities in connection with the performance of its duties under the terms of the Contract. Nothing herein shall be interpreted as a waiver of governmental immunity to which County may otherwise be entitled under the provisions of Section 24-10-101, *et. seq.*, C.R.S., as amended.

- k. **Insurance.** At all times during the term of this Contract, Contractor shall maintain the following insurance in the minimum coverage limits specified:

Workers' Compensation and Employer's Liability and Unemployment Insurance in accordance with Sections 8-40-101 and 8-70-101, et. seq., C.R.S., as amended;

Professional Liability Insurance: \$1,000,000 per claim, and \$1,000,000 aggregate.

If any aggregate limits set forth above are reduced below the stated amount because of claims made or paid during the required policy period, the Contractor shall immediately obtain additional insurance to restore the full aggregate limit and furnish a certificate or other document showing compliance with this provision.

All insurance shall be issued by company(ies) authorized to do business in the State of Colorado and shall be written in a form satisfactory to Moffat County and filed with and approved by the Colorado Department of Insurance. Contractor shall demonstrate contractual liability coverage supporting the Indemnity provisions of this Contract, either through policy language or by waiver of exclusion. Proof of Workers' Compensation, Employer's Liability and Unemployment Insurance shall be delivered to Moffat County's Representative, identified below, for execution by the Board of County Commissioners. The Certificate(s) shall provide that the insurance may not be materially changed, altered or canceled by the insurer without first giving ten (10) days written notice by certified or registered U.S. Mail, return receipt requested, to Moffat County.

9. **Termination:** Either party may terminate this Contract by thirty (30) days prior notification in writing.

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10. Each person signing this Contract represents and warrants that he/she is fully authorized to enter into and execute this Contract and to bind the party represented to the provisions of this Contract.

MOFFAT COUNTY DEPARTMENT
OF HUMAN SERVICES


Kristin Grajeda, Director

8/21/23
Date

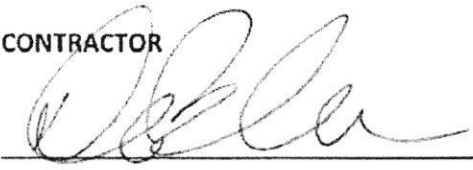
MOFFAT COUNTY BOARD
OF COUNTY COMMISSIONERS

MOFFAT COUNTY BOARD OF
HUMAN SERVICES

Tony Bohrer, Chairperson

Date

CONTRACTOR


David Baker (print name)

8/18/23
Date

Neuropsychologist (title)

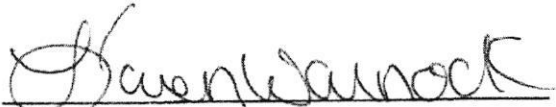
STATE OF COLORADO)

COUNTY OF Adams) ss.

Subscribed and affirmed to before me this 18 day of August, 2023, by
(Contractor), Independent Contractor.

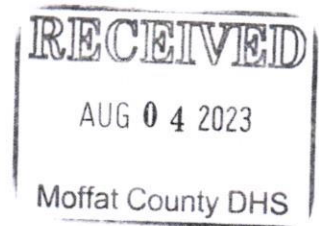
Witness my hand and seal.

My commission expires: 5-16-2024


Notary Public

KAREN S WARNOCK
Notary Public
State of Colorado
Notary ID # 20084016303
My Commission Expires 05-16-2024

PURCHASE OF SERVICE CONTRACT
CORE SERVICES PROGRAM
MENTAL HEALTH TREATMENT SERVICES
JUNE 1, 2023 – MAY 31, 2024



1. THIS CONTRACT, made this 4 day of August, 2023, by and between the Moffat County Board of County Commissioners, hereinafter called "County," and **Liz Smith Counseling, 538 Breeze St Craig, Co 81625**, hereinafter called "Contractor."
2. This Contract will be **effective June 1, 2023 until May 31, 2024**, regardless of the date of execution.
3. County agrees to purchase and Contractor agrees to provide **Mental Health Treatment Services** to eligible clientele at a location that shall facilitate the provision of such services. This service is described in Staff Manual Volume 7, Section 7.303, and the State-approved County Core Services Plan, which is incorporated by reference herein.
4. County agrees to purchase and Contractor agrees to provide services to be billed at the following rates:
 - a. **Individual Counseling: \$125/55min**
 - b. **Equine Counseling: \$130/55min**
 - c. **EMDR Therapy: \$145/55min**
 - d. **Couples Therapy: \$135/hour**
First session of Couples therapy will be a minimum of 3 hours and every session after that is a minimum of 2 hours/session.
 - e. **If a Client/Family does not contact the Contractor 24 hours prior to the scheduled appoint to reschedule or cancel, and the Contractor contacts the County the same day as missed appointment, the County will pay the negotiated rate of services for three (3) times per client throughout the fiscal year.**

The amount to be expended pursuant to this Agreement shall not exceed **Ten Thousand dollars and no cents (10,000.)**. The Moffat County Board of County Commissioners has lawfully appropriated an amount that is equal to or in excess of the compensation set forth herein, which amount shall constitute the Contract amount.

5. Contractor shall perform its duties pursuant to this Contract as an independent contractor and not as an employee. Contractor affirms that it has or will secure at its own expense all personnel and materials necessary to perform all services to be provided as described herein. Such personnel shall not be employees of nor have any contractual relationship with County. Contractor shall receive no additional reimbursement for expenses without prior approval from County (i.e. travel, computer supplies, meeting expenses of its employees, phone/fax/internet fees, etc.).

Services required hereunder shall be performed by the Contractor or under its supervision, and all personnel engaged in the services shall be fully qualified and properly licensed or certified, as required by local, state and federal law or regulation to perform such services. **Neither Contractor nor its personnel, if any, is entitled to Worker's Compensation Benefits or any other benefit of employment with County. Further, Contractor is obligated to pay federal and state income tax on any compensation paid pursuant to this Contract.** Contractor agrees to bear full risk of any loss or damage to persons or property, including the loss or damage of the Contractor's property, which may occur during the performance of duties needed to complete this Contract.

None of the services to be performed by Contractor under this Contract shall be subcontracted or otherwise delegated.

6. Each party hereto agrees that the revenues and expenditures hereunder shall constitute current expenditures and revenues payable and receivable in the fiscal years for which funds are appropriated for the payment thereof. The



- j. To bear full risk of any loss or damage to persons or property, including the loss or damage of the Contractor's property, which may occur during the performance of duties needed to complete this Contract. The Contractor also agrees to indemnify and hold the County harmless from any and all claims, expenses and liabilities in connection with the performance of its duties under the terms of the Contract. Nothing herein shall be interpreted as a waiver of governmental immunity to which County may otherwise be entitled under the provisions of Section 24-10-101, *et. seq.*, C.R.S. , as amended.
- k. **Insurance.** At all times during the term of this Contract, Contractor shall maintain the following insurance in the minimum coverage limits specified:

Workers' Compensation and Employer's Liability and Unemployment Insurance in accordance with Sections 8-40-101 and 8-70-101, *et. seq.*, C.R.S., as amended;

Professional Liability Insurance: \$1,000,000 per claim, and \$1,000,000 aggregate.

If any aggregate limits set forth above are reduced below the stated amount because of claims made or paid during the required policy period, the Contractor shall immediately obtain additional insurance to restore the full aggregate limit and furnish a certificate or other document showing compliance with this provision.

All insurance shall be issued by company(ies) authorized to do business in the State of Colorado and shall be written in a form satisfactory to Moffat County and filed with and approved by the Colorado Department of Insurance. **Contractor shall demonstrate contractual liability coverage supporting the indemnity provisions of this Contract, either through policy language or by waiver of exclusion. Proof of Workers' Compensation, Employer's Liability and Unemployment Insurance shall be delivered to Moffat County's Representative, identified below, for execution by the Board of County Commissioners.** The Certificate(s) shall provide that the insurance may not be materially changed, altered or canceled by the insurer without first giving ten (10) days written notice by certified or registered U.S. Mail, return receipt requested, to Moffat County.

- 9. Termination: Either party may terminate this Contract by thirty (30) days prior notification in writing.

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**PURCHASE OF SERVICE CONTRACT
CORE SERVICES PROGRAM
SUBSTANCE ABUSE TREATMENT SERVICES
JUNE 1, 2023 – MAY 31, 2024**

1. THIS CONTRACT, made this 24th day of May, 2023, by and between the Moffat County Board of County Commissioners, hereinafter called "County," and **Reflect Resolve Recover LLC, P.O. Box 1470, Craig, CO 81625**, hereinafter called "Contractor."
2. This Contract will be **effective June 1, 2023 until May 31, 2024**, regardless of the date of execution.
3. County agrees to purchase and Contractor agrees to provide **Substance Abuse Treatment Services** to eligible clientele at a location that shall facilitate the provision of such services. This service is described in Staff Manual Volume 7, Section 7.303, and the State-approved County Core Services Plan, which is incorporated by reference herein.
4. County agrees to purchase and Contractor agrees to provide services to be billed at the following rates:
 - a. Family Therapy: \$115/session
 - b. Individual Therapy: \$100/session
 - c. In-Home Family Therapy/\$125/session
 - d. Bilingual Therapy Services: +\$10/session
 - e. Court Report Evaluations/Reports/Testimony: \$90/hr
 - f. Diagnostic Evaluations: \$100/hr
 - g. Breathalyzer Analysis: \$2/unit
 - h. Urine Screen (ETG): \$30/unit
 - i. Urine Screen (Poly): \$20/unit
 - j. Supervised Visitation: \$50/hr
 - k. Therapeutic Supervised Visitation: \$65/hr

The amount to be expended pursuant to this Agreement shall not exceed **TEN THOUSAND DOLLARS AND NO/100 CENTS (\$10,000)**. The Moffat County Board of County Commissioners has lawfully appropriated an amount that is equal to or in excess of the compensation set forth herein, which amount shall constitute the Contract amount.

5. Contractor shall perform its duties pursuant to this Contract as an independent contractor and not as an employee. Contractor affirms that it has or will secure at its own expense all personnel and materials necessary to perform all services to be provided as described herein. Such personnel shall not be employees of nor have any contractual relationship with County. Contractor shall receive no additional reimbursement for expenses without prior approval from County (i.e. travel, computer supplies, meeting expenses of its employees, phone/fax/internet fees, etc.).

Services required hereunder shall be performed by the Contractor or under its supervision, and all personnel engaged in the services shall be fully qualified and properly licensed or certified, as required by local, state and federal law or regulation to perform such services. Neither Contractor nor its personnel, if any, is entitled to Worker's Compensation Benefits or any other benefit of employment with County. Further, Contractor is obligated to pay federal and state income tax on any compensation paid pursuant to this Contract. Contractor agrees to bear full risk of any loss or damage to persons or property, including the loss or damage of the Contractor's property, which may occur during the performance of duties needed to complete this Contract.

None of the services to be performed by Contractor under this Contract shall be subcontracted or otherwise delegated.

6. Each party hereto agrees that the revenues and expenditures hereunder shall constitute current expenditures and revenues payable and receivable in the fiscal years for which funds are appropriated for the payment thereof. The obligations of County under this agreement shall be from year to year only and shall not constitute a multiple-fiscal year direct or indirect debt or other financial obligation or any obligation payable in any fiscal year beyond the fiscal year for which funds are appropriated for the payment thereof or payable from any funds other than funds appropriated for the payment of current expenditures. No provision of this agreement shall be construed to pledge credit or to create a lien on any class or source of County monies. Notwithstanding any termination, County shall remain liable for any amounts for prior services provided and not paid so long as services are billable services as set forth in Paragraphs 3 and 4, are authorized by County as described in Paragraph 7(b), and are billed by Contractor according to Paragraph 8 (e) and (f).
7. County agrees:
 - a. To determine child eligibility.
 - b. To provide Contractor with authorization regarding eligibility for a child or family as the basis for services to be purchased.
 - c. To provide Contractor with referral information including name and address of family, social, medical and education information as appropriate to referral.
 - d. To monitor the provision of contracted services.
 - e. To pay Contractor after timely receipt of billing statements to Paragraph 8 (f) for services rendered satisfactorily and in accordance with this Contract. Due to Moffat County payroll restrictions, payment can only be made for services rendered and billed within the current month or two months prior.
8. Contractor agrees:
 - a. Not to assign any provision of this Contract to a subcontractor.
 - b. Not to charge clients any fees related to services provided under this Contract.
 - c. To hold the necessary license(s) which permits the performance of the service to be purchased, and/or to meet applicable State Department of Human Services qualification requirements.
 - d. To comply with the requirements of the Civil Rights Act of 1964 and Section 504, Rehabilitation Act of 1973 concerning discrimination on the basis of race, color, sex, age, religion, political beliefs, national origin, or handicap.
 - e. To provide the service described herein at cost not greater than that charged to other persons in the same community.
 - f. To submit a billing statement by the 5th working day of the month following provision of service. Contractor acknowledges that billing statements must be received within two (2) months of the provision of service and understands that failure to submit a billing statement in a timely manner will result in forfeiture of payment for services rendered.
 - g. To safeguard information and confidentiality of those serviced in accordance with rules of the Colorado Department of Human Services, the County Department of Human Services, and law of the United States and State of Colorado.
 - h. To provide County with reports on the provision of services as follows:
 - i. Within six (6) weeks of enrollment/participation, submission of a treatment plan for the child/child's family with specific objectives and target dates. The treatment plan is subject to county approval.
 - ii. At intervals of one (1) month with the submission of the monthly bill, submit reports for each session that include progress and barriers in achieving provisions of the treatment plan from the time of enrollment participation.

- iii. Contractor will provide County with a printed, comprehensive test result for each test that is billed for. The test result will provide a breakout of the substances tested for and results of the presence of each in the test sample was extraordinary in any way, i.e., temperature, color, amount, etc.
- i. To provide any duly authorized representative of the County or the Colorado Department of Human Services access to pertinent records and/or staff for five years after final payment.
- j. To bear full risk of any loss or damage to persons or property, including the loss or damage of the Contractor's property, which may occur during the performance of duties needed to complete this Contract. The Contractor also agrees to indemnify and hold the County harmless from any and all claims, expenses and liabilities in connection with the performance of its duties under the terms of the Contract. Nothing herein shall be interpreted as a waiver of governmental immunity to which County may otherwise be entitled under the provisions of Section 24-10-101, *et. seq.*, C.R.S., as amended.
- k. **Insurance.** At all times during the term of this Contract, Contractor shall maintain the following insurance in the minimum coverage limits specified:

Workers' Compensation and Employer's Liability and Unemployment Insurance in accordance with Sections 8-40-101 and 8-70-101, *et. seq.*, C.R.S., as amended;

Professional Liability Insurance: \$1,000,000 per claim, and \$1,000,000 aggregate.

If any aggregate limits set forth above are reduced below the stated amount because of claims made or paid during the required policy period, the Contractor shall immediately obtain additional insurance to restore the full aggregate limit and furnish a certificate or other document showing compliance with this provision.

All insurance shall be issued by company(ies) authorized to do business in the State of Colorado and shall be written in a form satisfactory to Moffat County and filed with and approved by the Colorado Department of Insurance. **Contractor shall demonstrate contractual liability coverage supporting the indemnity provisions of this Contract, either through policy language or by waiver of exclusion. Proof of Workers' Compensation, Employer's Liability and Unemployment Insurance shall be delivered to Moffat County's Representative, identified below, for execution by the Board of County Commissioners.** The Certificate(s) shall provide that the insurance may not be materially changed, altered or canceled by the insurer without first giving ten (10) days written notice by certified or registered U.S. Mail, return receipt requested, to Moffat County.

9. Termination: Either party may terminate this Contract by thirty (30) days prior notification in writing.

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10. Each person signing this Contract represents and warrants that he/she is fully authorized to enter into and execute this Contract and to bind the party represented to the provisions of this Contract.

MOFFAT COUNTY DEPARTMENT
OF HUMAN SERVICES


Kristin Grajeda, Director

8/21/2023
Date


MOFFAT COUNTY BOARD
OF COUNTY COMMISSIONERS

MOFFAT COUNTY BOARD OF
HUMAN SERVICES

Tony Bohrer, Chairperson

Date

CONTRACTOR



7-25-2023
Date

Melissa Almon (print name)

LCSW, LAC (title)


STATE OF COLORADO)

COUNTY OF Moffat) ss.

Subscribed and affirmed to before me this 25 day of July, 2023, by
(Contractor), Independent Contractor.

Witness my hand and seal.

My commission expires: 1-24-26


Notary Public

TAMMY LaDAWN KEARNES
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID #20224003362
My Commission Expires January 24, 2026

MONTHLY REPORT OF MOFFAT COUNTY TREASURER
AUGUST 01, 2023 THRU AUGUST 31, 2023

FUND	BEGINNING BALANCE	REVENUES-----					DISBURSEMENTS-----			ENDING BALANCE
		CURRENT TAX & INTEREST	MISCELLANEOUS COLLECTIONS	DELINQUENT TAX & INTEREST	SPECIFIC OWNERSHIP	TRANSFERS (IN)	CASH WITHDRAWALS	TREASURERS FEES	TRANSFERS-OUT	
GENERAL FUND	29,577,494.51	58,013.04	5,491,792.42	54.20				-61,783.83	-1,319,993.96	33,745,576.38
ROAD & BRIDGE FUND	10,901,267.32		1,094,097.58		94,040.17			-9,895.66	-765,506.25	11,314,003.16
DEPARTMENT OF HUMAN SERVICES	1,514,132.90	3,337.00	153,928.45	3.14		45.00			-163,062.60	1,508,383.89
ACET	266,496.18		60.57						-5,964.13	260,592.62
MOFFAT COUNTY LOC MRKT DIST	787,607.02		60,313.82						-46,605.56	801,315.28
CONSERVATION TRUST FUND	205,274.90		648.02					-6.48	-1,710.90	204,205.54
MOFFAT COUNTY PUBLIC HEALTH	921,628.63	1,161.98	24,754.83	1.10					-40,343.55	907,202.99
LANDFILL	1,610,269.69		90,950.09					-858.67	-38,791.49	1,661,569.62
POST CLOSURE - LANDFILL	218,000.00									218,000.00
PSC - JAIL FUND	1,298,791.28		61,007.47						-174,177.91	1,185,620.84
COUNTY HEALTH & WELFARE	3,622,768.28		397,381.41			2.38			-425,587.33	3,594,564.74
MEMORIAL REGIONAL HEALTH	5,815.85	8,938.37		8.40			-5,815.85			8,946.77
WARRANT FUND - COUNTY	240,847.33					3,360,354.57	-3,191,633.65			409,568.25
SHADOW MTN LOCAL IMPROVE DIST	193,190.62		1,488.15							194,678.77
AIRPORT FUND	279,176.56		2,609.60					-15.68	-1,871.18	279,899.30
PUBLIC LIBRARY	446,739.85		2,566.53					-25.66	-26,964.35	422,316.37
COLO NORTHWEST COMM COLLEGE	18,118.37	8,940.15		8.41	11,758.21		-18,118.37	-89.48		20,617.29
M C SCHOOLS RE#1 - GENERAL	205,394.12	83,074.98		74.65	134,367.24		-205,394.12	-230.31		217,286.56
CAPITAL PROJECTS FUND	5,802,006.14		18,316.16						-658,219.16	5,162,103.14
PUBLIC SAFETY CENTER - CAP PROJ	542.73		.95							543.68
NC TELECOM ESCROW ACCOUNT	256,190.91		808.76						-824.46	256,175.21
SUNSET #1 SECURITY DEPOSIT	18,998.64		25.00							19,023.64
SUNSET MEADOWS #1	752,410.80		41,358.26						-20,142.53	773,626.53
SUNSET MEADOWS #2	248,644.41		45,401.86						-46,784.01	247,262.26
SENIOR CITIZENS CENTER - 15	175,206.10		9,127.57						-18,509.15	165,824.52
SUNSET #2 SECURITY DEPOSIT	16,300.97		50.00							16,350.97
COURTHOUSE LEASE PURCHASE FUND	0.00					411,500.00			-411,500.00	0.00
SCHOOLS RE#1 - BOND	12,428.57	19,101.03		16.75			-12,428.57			19,117.78
CITY OF CRAIG	40,641.22	25,417.93		11.20	12,321.82		-40,641.22	-499.63		37,251.32
TOWN OF DINOSAUR	1,862.43	378.03			250.19		-1,862.43	-7.42		620.80
CAPITAL FUND - CITY OF CRAIG	3,587.01	2,991.04		1.32	1,449.96		-3,587.01	-58.79		4,383.53
ARTESIA FIRE PROTECTION DISTRICT	1,103.52	313.58			307.82		-1,103.52	-15.18		606.22
CRAIG RURAL FIRE PROTECTION DIST	14,412.96	7,966.28		3.53	9,156.90		-14,412.96	-387.12		16,739.59
MAYBELL IRRIGATION	6,320.91	328.00			190.85					6,839.76
MAYBELL SANITATION	149,331.74		1,430.89					-14.30	-1,181.35	149,566.98
COLO. RIVER WATER CONSERVATION	2,986.37	1,491.69		1.41	1,962.97		-2,986.37	-72.55		3,383.52
YELLOW JACKET CONSERVANCY DIST.	74.20	34.39		.02	63.59		-74.20	-1.66		96.34
MUSEUM OF NORTHWEST COLORADO	0.00									0.00
POTHOOK WATER DISTRICT	0.39	451.05						-21.93		429.51
MOFFAT COUNTY TOURISM -LODGING 19	162,677.58		27,286.36						-9,968.40	179,995.54
INTERNAL SER FUND-CENTRAL-DUP	96,536.92		1,128.22						-2,488.23	95,176.91
JUNIPER WATER CONSERVANCY DIST.	38,230.19		54.04					-.54		38,283.69
HIGH SAVERY WATER DISTRICT	0.00	95.20	2,380.00							2,475.20
UPPER YAMPA WATER CONSERVANCY	3,038.20	99.26			2,841.21		-3,038.20	-4.81		2,935.66
911 FUND	638,958.69		20,357.21						-3,205.45	656,110.45
ADVANCE TAXES - REAL ESTATE	9,137.21									9,137.21
ADVANCED TAXES - 2012	0.00									0.00
ADVANCE TAXES - MOBILE HOMES	0.00									0.00
COUNTY CLERK'S COLLECTION	475,759.41		521,295.54				-463,436.60			533,618.35
CHECK CHANGE ACCOUNT	0.00		2,415.16				-2,415.16			0.00
INDIVIDUAL REDEMPTION ACCOUNT	0.00		6,607.32				-5,936.90			670.42
PAYROLL EFT TAX PAYMENTS	0.00		300,207.36				-300,207.36			0.00
CRAIG DIST ADVISORY GRAZING BOARD	0.00									0.00
OIL & GAS EXEMPTION FUND REVENUE S	0.00									0.00
SPECIFIC OWNERSHIP	0.00		268,710.93				-268,710.93			0.00
COUNTY SALES & LEASES	6,051.99		5,484.77							11,536.76
MOTOR VEHICLE REGIST.	7,492.63		6,433.46							13,926.09
2023 TREASURERS TAX DEED	1,743.40							-224.70		1,518.70

2017 TREASURERS TAX DEED	0.00		3,748.14							3,748.14
2010 TREASURER'S TAX DEED	3,770.81						-55.29			3,715.52
2022 TREASURER DEED'S	0.00									0.00
GRAND TOTALS	61,259,460.46	222,133.00	8,664,226.90	184.13	268,710.93	3,771,901.95	-4,542,083.41	-73,989.70	-4,183,401.95	65,387,142.31

I, Linda Peters, County Treasurer in and for the County of Moffat in the State of Colorado, do hereby certify that the foregoing is a true statement of the condition of the various funds as they appear from the records in my office at the close of business on the 31st day of August 2023.

Robert Razzano, Moffat County Treasurer

Examined by Board of the Moffat County Commissioners

Tony Bohrer
Chairperson

Melody Villard

Donald Broom



ELECTRONIC RECORDING TECHNOLOGY BOARD

August 24, 2023

Stacy Morgan
Moffat County Clerk & Recorder
1198 W Victory Way
Craig, CO 81625

Dear Clerk Morgan:

On behalf of the Electronic Recording Technology Board, we are pleased to inform you that your county has been awarded a grant in the amount of \$30,142.00 from the Electronic Recording Technology Fund.

Attached to this letter are the terms and conditions of your Grant. Please review these terms and conditions as they are requirements of this Grant to which the County agrees by accepting the Grant Funds.

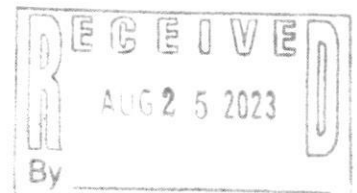
Once you have reviewed the Grant Award Letter, please email Executive Director Michelle Batey at ertbexecutivedirector@gmail.com with the name, title, and email address of the County Commissioner who will sign the grant agreement. He or she will then be routed a grant agreement to sign through DocuSign. There will be no need to mail any hard copies of the grant agreement.

Additionally, please email an invoice to ertbexecutivedirector@gmail.com.

If you have questions regarding this Grant, please contact: Executive Director Michelle Batey at 303-356-2174 or by email ertbexecutivedirector@gmail.com.

Sincerely,

Chris Beall
Electronic Recording Technology Board



GRANT AWARD LETTER
SUMMARY OF GRANT AWARD TERMS AND CONDITIONS

State Agency Electronic Recording Technology Board, Colorado Department of State	Grant Amount State Fiscal Year 2023-2024: \$30,142.00 Total Grant Amount for all State Fiscal Years: \$30,142.00
Grantee Board of County Commissioners of Moffat County	Total Grant Amount will be disbursed upon full execution of this Grant Award Letter.
Grant Issuance Date The later of August 24, 2023 or the date the State Controller or an authorized delegate signs this Grant Letter	
Grant Expiration Date June 30, 2026	
Grant Authority §§ 24-21-401 et seq., C.R.S., particularly § 24-21-404, C.R.S.	
Grant Purpose By statute, Grant Funds are awarded to establish, maintain, improve, or replace a County's electronic filing system. The purpose of this grant is described more fully in the County's grant application (Exhibit A, Statement of Work).	
Exhibits and Order of Precedence The following Exhibits and attachments are included with this Grant: <ol style="list-style-type: none"> 1. Exhibit A, Statement of Work. <p>In the event of a conflict or inconsistency between this Grant and any Exhibit or attachment, such conflict or inconsistency shall be resolved by reference to the documents in the following order of priority:</p> <ol style="list-style-type: none"> 1. The provisions of the other sections of the main body of this Grant. 2. Exhibit A, Statement of Work. 	

SIGNATURE PAGE

THE SIGNATORIES LISTED BELOW AUTHORIZE THIS GRANT

STATE OF COLORADO

Jared Polis, Governor
Jena Griswold, Secretary of State
Electronic Recording Technology Board (ERTB)

By: Christopher Beall, Treasurer

Date: _____

MOFFAT COUNTY

Board of County Commissioners of Moffat County

By: _____

Date: _____

In accordance with §24-30-202 C.R.S., this Grant is not valid until signed
and dated below by the State Controller or an authorized delegate.

STATE CONTROLLER
Robert Jaros, CPA, MBA, JD

By: _____

Date: _____

1. GRANT

As of the Grant Issuance Date, the State Agency shown on the first page of this Grant Award Letter (the "State") hereby obligates and awards to Grantee shown on the first page of this Grant Award Letter (the "Grantee") an award of Grant Funds in the amounts shown on the first page of this Grant Award Letter. By accepting the Grant Funds provided under this Grant Award Letter, Grantee agrees to comply with the terms and conditions of this Grant Award Letter and requirements and provisions of all Exhibits to this Grant Award Letter.

2. TERM

A. Initial Grant Term and Extension

The Parties' respective performances under this Grant Award Letter shall commence on the Grant Issuance Date and shall terminate on the Grant Expiration Date unless sooner terminated or further extended in accordance with the terms of this Grant Award Letter. Upon request of Grantee, the State may, in its sole discretion, extend the term of this Grant Award Letter by providing Grantee with an updated Grant Award Letter showing the new Grant Expiration Date.

B. Early Termination in the Public Interest

The State is entering into this Grant Award Letter to serve the public interest of the State of Colorado as determined by its Governor, General Assembly, or Courts. If this Grant Award Letter ceases to further the public interest of the State or if State, Federal or other funds used for this Grant Award Letter are not appropriated, or otherwise become unavailable to fund this Grant Award Letter, the State, in its discretion, may terminate this Grant Award Letter in whole or in part by providing written notice to Grantee that includes, to the extent practicable, the public interest justification for the termination. If the State terminates this Grant Award Letter in the public interest, the State shall pay Grantee an amount equal to the percentage of the total reimbursement payable under this Grant Award Letter that corresponds to the percentage of Work satisfactorily completed, as determined by the State, less payments previously made. Additionally, the State, in its discretion, may reimburse Grantee for a portion of actual, out-of-pocket expenses not otherwise reimbursed under this Grant Award Letter that are incurred by Grantee and are directly attributable to the uncompleted portion of Grantee's obligations, provided that the sum of any and all reimbursements shall not exceed the maximum amount payable to Grantee hereunder. This subsection shall not apply to a termination of this Grant Award Letter by the State for breach by Grantee.

3. DEFINITIONS

The following terms shall be construed and interpreted as follows:

- A. **"Business Day"** means any day in which the State is open and conducting business, but shall not include Saturday, Sunday or any day on which the State observes one of the holidays listed in §24-11-101(1) C.R.S.
- B. **"CORA"** means the Colorado Open Records Act, §§24-72-200.1 *et. seq.*, C.R.S.
- C. **"Grant Award Letter"** means this letter which offers Grant Funds to Grantee, including all attached Exhibits, all documents incorporated by reference, all referenced statutes, rules and cited authorities, and any future updates thereto.

- D. **"Grant Funds"** means the funds that have been appropriated, designated, encumbered, or otherwise made available for payment by the State under this Grant Award Letter.
- E. **"Grant Expiration Date"** means the Grant Expiration Date shown on the first page of this Grant Award Letter.
- F. **"Grant Issuance Date"** means the Grant Issuance Date shown on the first page of this Grant Award Letter.
- G. **"Exhibits"** exhibits and attachments included with this Grant as shown on the first page of this Grant
- H. **"Extension Term"** means the period of time by which the Grant Expiration Date is extended by the State through delivery of an updated Grant Award Letter
- I. **"Goods"** means any movable material acquired, produced, or delivered by Grantee as set forth in this Grant Award Letter and shall include any movable material acquired, produced, or delivered by Grantee in connection with the Services.
- J. **"Incident"** means any accidental or deliberate event that results in or constitutes an imminent threat of the unauthorized access or disclosure of State Confidential Information or of the unauthorized modification, disruption, or destruction of any State Records.
- K. **"Initial Term"** means the time period between the Grant Issuance Date and the Grant Expiration Date.
- L. **"Party"** means the State or Grantee, and **"Parties"** means both the State and Grantee.
- M. **"PII"** means personally identifiable information including, without limitation, any information maintained by the State about an individual that can be used to distinguish or trace an individual's identity, such as name, social security number, date and place of birth, mother's maiden name, or biometric records; and any other information that is linked or linkable to an individual, such as medical, educational, financial, and employment information. PII includes, but is not limited to, all information defined as personally identifiable information in §§24-72-501 and 24-73-101 C.R.S.
- N. **"Services"** means the services to be performed by Grantee as set forth in this Grant Award Letter, and shall include any services to be rendered by Grantee in connection with the Goods.
- O. **"State Confidential Information"** means any and all State Records not subject to disclosure under CORA. State Confidential Information shall include, but is not limited to, PII and State personnel records not subject to disclosure under CORA. State Confidential Information shall not include information or data concerning individuals that is not deemed confidential but nevertheless belongs to the State, which has been communicated, furnished, or disclosed by the State to Contractor which (i) is subject to disclosure pursuant to CORA; (ii) is already known to Contractor without restrictions at the time of its disclosure to Contractor; (iii) is or subsequently becomes publicly available without breach of any obligation owed by Contractor to the State; (iv) is disclosed to Contractor, without confidentiality obligations, by a third party who has the right to disclose such information; or (v) was independently developed without reliance on any State Confidential Information.
- P. **"State Fiscal Rules"** means the fiscal rules promulgated by the Colorado State Controller pursuant to §24-30-202(13)(a) C.R.S.

- Q. **"State Fiscal Year"** means a 12 month period beginning on July 1 of each calendar year and ending on June 30 of the following calendar year. If a single calendar year follows the term, then it means the State Fiscal Year ending in that calendar year.
- R. **"State Records"** means any and all State data, information, and records, regardless of physical form, including, but not limited to, information subject to disclosure under CORA.
- S. **"Subcontractor"** means third-parties, if any, engaged by Grantee to aid in performance of the Work. "Subcontractor" also includes sub-grantees.
- T. **"Work"** means the delivery of the Goods and performance of the Services described in this Grant Award Letter.
- U. **"Work Product"** means the tangible and intangible results of the Work, whether finished or unfinished, including drafts. Work Product includes, but is not limited to, documents, text, software (including source code), research, reports, proposals, specifications, plans, notes, studies, data, images, photographs, negatives, pictures, drawings, designs, models, surveys, maps, materials, ideas, concepts, know-how, and any other results of the Work. "Work Product" does not include any material that was developed prior to the Grant Issuance Date that is used, without modification, in the performance of the Work.

Any other term used in this Grant Award Letter that is defined in an Exhibit shall be construed and interpreted as defined in that Exhibit.

4. **STATEMENT OF WORK**

Grantee shall complete the Work as described in this Grant Award Letter and in accordance with the provisions of Exhibit A. The State shall have no liability to compensate or reimburse Grantee for the delivery of any goods or the performance of any services that are not specifically set forth in this Grant Award Letter.

5. **PAYMENTS TO GRANTEE**

A. **Maximum Amount**

Payments to Grantee are limited to the unpaid, obligated balance of the Grant Funds. The State shall not pay Grantee any amount under this Grant that exceeds the Grant Amount for each State Fiscal Year shown on the first page of this Grant Award Letter. Financial obligations of the State payable after the current State Fiscal Year are contingent upon funds for that purpose being appropriated, budgeted, and otherwise made available. The State shall not be liable to pay or reimburse Grantee for any Work performed or expense incurred after the Grant Expiration Date.

B. **Close-Out.**

Grantee shall close out this Grant within 45 days after the Grant Expiration Date. To complete close out, Grantee shall submit to the State all deliverables (including documentation) as defined in this Grant Award Letter.

6. **REPORTING - NOTIFICATION**

A. **Performance and Final Status**

Grantee shall submit all financial, performance and other reports to the State no later than the end of the close out described in §5B, containing an evaluation and review of Grantee's performance and the final status of Grantee's obligations hereunder.

B. Violations Reporting

Grantee shall disclose, in a timely manner, in writing to the State, all violations of federal or State criminal law involving fraud, bribery, or gratuity violations potentially affecting the award.

7. GRANTEE RECORDS

A. Maintenance and Inspection

Grantee shall maintain records that provide a complete audit trail of funds received and expended, and Grantee shall cooperate and participate in any audits conducted under authority of the Electronic Recording Technology Board or the Colorado State Auditor.

Grantee shall maintain an accounting system and financial records that accurately account for the receipt and disbursement of Grant Funds. For this purpose, Grantee may use either general ledger fund accounting that tracks Grant Funds separately from other county funds or use a tracking spreadsheet. All payments and expenditures must be tracked. Each expenditure must be classified by budget category, such as Personnel, Supplies and Operating, Travel, Equipment, and Professional Services. All financial records must be supported by source documentation (such as invoices, time sheets, etc.).

In addition, Grantee shall provide proof of purchase by a signed contract for any new purchase. Contracts may be emailed to ERTB.Grants@sos.state.co.us.

Grantee shall make, keep, and maintain, all records, documents, communications, notes and other written materials, electronic media files, and communications, pertaining in any manner to this Grant for a period of three years following the completion of the close out of this Grant. Grantee shall permit the State to audit, inspect, examine, excerpt, copy and transcribe all such records during normal business hours at Grantee's office or place of business, unless the State determines that an audit or inspection is required without notice at a different time to protect the interests of the State.

B. Monitoring

The State will monitor Grantee's performance of its obligations under this Grant Award Letter using procedures as determined by the State. The State shall have the right, in its sole discretion, to change its monitoring procedures and requirements at any time during the term of this Agreement. The State shall monitor Grantee's performance in a manner that does not unduly interfere with Grantee's performance of the Work.

C. Final Audit Report

Grantee shall promptly submit to the State a copy of any final audit report of an audit performed on Grantee's records that relates to or affects this Grant or the Work, whether the audit is conducted by Grantee or a third party.

8. CONFIDENTIAL INFORMATION-STATE RECORDS

A. Confidentiality

Grantee shall hold and maintain, and cause all Subcontractors to hold and maintain, any and all State Records that the State provides or makes available to Grantee for the sole and exclusive benefit of the State, unless those State Records are otherwise publically available at the time of disclosure or are subject to disclosure by Grantee under CORA. Grantee shall not, without prior written approval of the State, use for Grantee's own benefit, publish,

copy, or otherwise disclose to any third party, or permit the use by any third party for its benefit or to the detriment of the State, any State Records, except as otherwise stated in this Grant Award Letter. Grantee shall provide for the security of all State Confidential Information in accordance with all policies promulgated by the Colorado Office of Information Security and all applicable laws, rules, policies, publications, and guidelines. If Grantee or any of its Subcontractors will or may receive the following types of data, Grantee or its Subcontractors shall provide for the security of such data according to the following: (i) the most recently promulgated IRS Publication 1075 for all Tax Information and in accordance with the Safeguarding Requirements for Federal Tax Information attached to this Grant as an Exhibit, if applicable, (ii) the most recently updated PCI Data Security Standard from the PCI Security Standards Council for all PCI, (iii) the most recently issued version of the U.S. Department of Justice, Federal Bureau of Investigation, Criminal Justice Information Services Security Policy for all CJI, and (iv) the federal Health Insurance Portability and Accountability Act for all PHI and the HIPAA Business Associate Agreement attached to this Grant, if applicable. Grantee shall immediately forward any request or demand for State Records to the State's principal representative.

B. Other Entity Access and Nondisclosure Agreements

Grantee may provide State Records to its agents, employees, assigns and Subcontractors as necessary to perform the Work, but shall restrict access to State Confidential Information to those agents, employees, assigns and Subcontractors who require access to perform their obligations under this Grant Award Letter. Grantee shall ensure all such agents, employees, assigns, and Subcontractors sign nondisclosure agreements with provisions at least as protective as those in this Grant, and that the nondisclosure agreements are in force at all times the agent, employee, assign or Subcontractor has access to any State Confidential Information. Grantee shall provide copies of those signed nondisclosure restrictions to the State upon request.

C. Use, Security, and Retention

Grantee shall use, hold and maintain State Confidential Information in compliance with any and all applicable laws and regulations in facilities located within the United States, and shall maintain a secure environment that ensures confidentiality of all State Confidential Information wherever located. Grantee shall provide the State with access, subject to Grantee's reasonable security requirements, for purposes of inspecting and monitoring access and use of State Confidential Information and evaluating security control effectiveness. Upon the expiration or termination of this Grant, Grantee shall return State Records provided to Grantee or destroy such State Records and certify to the State that it has done so, as directed by the State. If Grantee is prevented by law or regulation from returning or destroying State Confidential Information, Grantee warrants it will guarantee the confidentiality of, and cease to use, such State Confidential Information.

D. Incident Notice and Remediation

If Grantee becomes aware of any Incident, it shall notify the State immediately and cooperate with the State regarding recovery, remediation, and the necessity to involve law enforcement, as determined by the State. After an Incident, Grantee shall take steps to reduce the risk of incurring a similar type of Incident in the future as directed by the State, which may include, but is not limited to, developing and implementing a remediation plan that is approved by the State at no additional cost to the State.

E. Safeguarding PII

If Grantee or any of its Subcontractors will or may receive PII under this Agreement, Grantee shall provide for the security of such PII, in a manner and form acceptable to the State, including, without limitation, State non-disclosure requirements, use of appropriate technology, security practices, computer access security, data access security, data storage encryption, data transmission encryption, security inspections, and audits. Grantee and its Subcontractors shall maintain security procedures and practices consistent with §§24-73-101 *et seq.*, C.R.S.

9. CONFLICTS OF INTEREST

Grantee shall not engage in any business or activities, or maintain any relationships, that conflict in any way with the full performance of the obligations of Grantee under this Grant. Grantee acknowledges that, with respect to this Grant, even the appearance of a conflict of interest shall be harmful to the State's interests and absent the State's prior written approval, Grantee shall refrain from any practices, activities or relationships that reasonably appear to be in conflict with the full performance of Grantee's obligations under this Grant. If a conflict or the appearance of a conflict arises, or if Grantee is uncertain whether a conflict or the appearance of a conflict has arisen, Grantee shall submit to the State a disclosure statement setting forth the relevant details for the State's consideration.

10. INSURANCE

Grantee shall maintain at all times during the term of this Grant such liability insurance, by commercial policy or self-insurance, as is necessary to meet its liabilities under the Colorado Governmental Immunity Act, §24-10-101, *et seq.*, C.R.S. (the "GIA"). Grantee shall ensure that any Subcontractors maintain all insurance customary for the completion of the Work done by that Subcontractor and as required by the State or the GIA.

11. REMEDIES

In addition to any remedies available under any exhibit to this Grant Award Letter, if Grantee fails to comply with any term or condition of this Grant, the State may terminate some or all of this Grant and require Grantee to repay any or all Grant funds to the State in the State's sole discretion. The State may also terminate this Grant Award Letter at any time if the State has determined, in its sole discretion, that Grantee has ceased performing the Work without intent to resume performance, prior to the completion of the Work.

12. DISPUTE RESOLUTION

Except as herein specifically provided otherwise, disputes concerning the performance of this Grant that cannot be resolved by the designated Party representatives shall be referred in writing to a senior departmental management staff member designated by the State and a senior manager or official designated by Grantee for resolution.

13. NOTICES AND REPRESENTATIVES

Each Party shall identify an individual to be the principal representative of the designating Party and shall provide this information to the other Party. All notices required or permitted to be given under this Grant Award Letter shall be in writing, and shall be delivered either in hard copy or by email to the representative of the other Party. Either Party may change its principal representative or principal representative contact information by notice submitted in accordance with this §13.

14. GOVERNMENTAL IMMUNITY

Liability for claims for injuries to persons or property arising from the negligence of the Parties, their departments, boards, commissions committees, bureaus, offices, employees and officials shall be controlled and limited by the provisions of the Colorado Governmental Immunity Act, §24-10-101, et seq., C.R.S.; the Federal Tort Claims Act, 28 U.S.C. Pt. VI, Ch. 171 and 28 U.S.C. 1346(b), and the State's risk management statutes, §§24-30-1501, et seq. C.R.S. No term or condition of this Contract shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protections, or other provisions, contained in these statutes.

15. GENERAL PROVISIONS

A. Assignment

Grantee's rights and obligations under this Grant are personal and may not be transferred or assigned without the prior, written consent of the State. Any attempt at assignment or transfer without such consent shall be void. Any assignment or transfer of Grantee's rights and obligations approved by the State shall be subject to the provisions of this Grant Award Letter.

B. Captions and References

The captions and headings in this Grant Award Letter are for convenience of reference only, and shall not be used to interpret, define, or limit its provisions. All references in this Grant Award Letter to sections (whether spelled out or using the § symbol), subsections, exhibits or other attachments, are references to sections, subsections, exhibits or other attachments contained herein or incorporated as a part hereof, unless otherwise noted.

C. Entire Understanding

This Grant Award Letter represents the complete integration of all understandings between the Parties related to the Work, and all prior representations and understandings related to the Work, oral or written, are merged into this Grant Award Letter.

D. Modification

The State may modify the terms and conditions of this Grant by issuance of an updated Grant Award Letter, which shall be effective if Grantee accepts Grant Funds following receipt of the updated letter. The Parties may also agree to modification of the terms and conditions of the Grant in a formal amendment to this Grant, properly executed and approved in accordance with applicable Colorado State law and State Fiscal Rules.

E. Statutes, Regulations, Fiscal Rules, and Other Authority.

Any reference in this Grant Award Letter to a statute, regulation, State Fiscal Rule, fiscal policy or other authority shall be interpreted to refer to such authority then current, as may have been changed or amended since the Grant Issuance Date. Grantee shall strictly comply with all applicable Federal and State laws, rules, and regulations in effect or hereafter established, including, without limitation, laws applicable to discrimination and unfair employment practices.

F. Digital Signatures

If any signatory signs this agreement using a digital signature in accordance with the Colorado State Controller Contract, Grant and Purchase Order Policies regarding the use of

digital signatures issued under the State Fiscal Rules, then any agreement or consent to use digital signatures within the electronic system through which that signatory signed shall be incorporated into this Contract by reference.

G. Severability

The invalidity or unenforceability of any provision of this Grant Award Letter shall not affect the validity or enforceability of any other provision of this Grant Award Letter, which shall remain in full force and effect, provided that the Parties can continue to perform their obligations under the Grant in accordance with the intent of the Grant.

H. Survival of Certain Grant Award Letter Terms

Any provision of this Grant Award Letter that imposes an obligation on a Party after termination or expiration of the Grant shall survive the termination or expiration of the Grant and shall be enforceable by the other Party.

I. Third Party Beneficiaries

Except for the Parties' respective successors and assigns described above, this Grant Award Letter does not and is not intended to confer any rights or remedies upon any person or entity other than the Parties. Any services or benefits which third parties receive as a result of this Grant are incidental to the Grant, and do not create any rights for such third parties.

J. Waiver

A Party's failure or delay in exercising any right, power, or privilege under this Grant Award Letter, whether explicit or by lack of enforcement, shall not operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege preclude any other or further exercise of such right, power, or privilege.

K. [Reserved]

L. Authority

Each Party represents and warrants to the other that the execution and delivery of this Agreement and the performance of such Party's obligations have been duly authorized.

AGREEMENT

This **CONTRACT OF SERVICES AGREEMENT** ("Agreement") made this 12th day of September 2023 by and between the Board of County Commissioners of Moffat County, Colorado ("BOCC") and **Masterworks Mechanical, Inc.** ("Contractor"), whose address is 461 Yampa Avenue Craig, CO 81625 and whose telephone number is 970-824-4840.

WHEREAS, the Contractor has been selected to provide services, in accordance with the provisions of the Moffat County Purchasing Manual; and

WHEREAS, the BOCC wishes to employ the services of Contractor as an independent contractor and Contractor wishes to provide services to the BOCC; and

WHEREAS, the BOCC has authority to acquire the services described in this Agreement under the provisions of §30-11-101, *et seq.*, C.R.S., as amended.

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth hereinafter, the BOCC and the Contractor agree as follows:

Article 1 - Scope of Work.

1. The Contractor shall furnish all materials and perform in a satisfactory and proper manner, as determined by the BOCC, to replace 4 Rooftop units at the Moffat County Public Safety center located at 800 W. 1st Street Craig, CO 81625 as described in the attachments below.

Exhibit "A" RFP 202310

Exhibit "B" Masterworks Mechanical, Inc Quote # q1127 submitted 8/16/2023

Article 2 - Time of Performance.

- 2.1 Services of the Contractor shall commence 8/22/2023, and shall be substantially completed on or before 12/31/2023, no matter the date of execution of this Agreement.

Article 3 Compensation/Appropriation.

- 3.1 The amount to be expended pursuant to this Agreement shall be Fifty-eight thousand and zero cents (\$58,0000) subject to additions and deductions pursuant to authorized change orders. The BOCC has lawfully appropriated an amount that is equal to or in excess of the compensation set forth herein, which amount shall constitute the contract amount.
- 3.2 Non-Appropriation: Moffat County's expenditure of any funds under this Agreement beyond the current County fiscal year shall be expressly subject to and contingent upon the County's budgeting and appropriating funds for such proposes according to the Colorado Local Government Budget Law and C.R.S. Section 29-1-110. Should such funds not be budgeted and appropriated for the County's obligations under this Agreement for future fiscal years, this Agreement shall terminate at the end of the fiscal year for which such funding has been lawfully budgeted and appropriated, and the County shall provide the contractor with prior written notice of such termination.
- 3.3 LIQUIDATED DAMAGES: BOCC and CONTRACTOR recognize that time is of the essence of this Agreement and that BOCC will suffer financial loss if the work is not substantially complete within the time specified in paragraph 2.1 above. They also recognize the delays, expense, and difficulties involved in proving a legal or arbitration proceeding the actual loss suffered by BOCC if the work is not substantially complete on time. Accordingly, instead of requiring such proof, BOCC and CONTRACTOR agree that as liquidated damages for delay (but not as a penalty) CONTRACTOR shall pay BOCC One Hundred dollars (\$100.00) for each day that expires after the time specified in paragraph 2.1 for substantial completion until the work is substantially complete.

Article 4 – Payment procedures

CONTRACT\FORM DOCS\Purchase of Services Agreement Form

CONTRACTOR shall submit Applications for Payment to the DEVELOPMENT SERVICES DEPARTMENT for processing.

- 4.1 PROGRESS PAYMENTS: MOFFAT COUNTY shall make monthly progress payments on account of the Contract Price on the basis of CONTRACTOR'S Applications for Payments as recommended by the DEVELOPMENT SERVICES DEPARTMENT, as provided below and concurrent with Moffat County's payment procedures. All progress payments will be based on the progress of the work measured.
- 4.2 Prior to Substantial Completion, progress payments will be in an amount equal to:
- 95% of the work completed, and
- 95% of materials and equipment not incorporated in the work but delivered and suitably stored, less in each case the aggregate of payments previously made.
- 4.3 Upon Substantial Completion, BOCC shall pay an amount sufficient to increase total payments to CONTRACTOR to 95% of the Contract Price, less such amounts as DEVELOPMENT SERVICES DEPARTMENT shall determine.
- 4.4 FINAL PAYMENT: Upon final completion and acceptance, BOCC shall pay the remainder of the Contract Price as recommended by the DEVELOPMENT SERVICES DEPARTMENT. The final payment shall not be made until after final settlement of this contract has been duly advertised at least ten days prior to such final payment by publication of notice thereof at least twice in a public newspaper of general circulation published in Moffat County, and the Board of County Commissioners has held a public hearing, thereupon and complied with §38-26-107 C.R.S. as amended. Final payment shall be made in accordance with the requirements of previously mentioned statute.
- Final Payment shall not become due unless and until the following conditions precedent to Final Payment have been satisfied: (a) Approval and acceptance of Contractor's work by Moffat County; (b) delivery to Moffat County of all manuals, "as-built" drawings, guarantees and warranties for material and equipment furnished by Contractor, or any other documents required by the Contract Documents; (c) furnishing to BOCC satisfactory evidence by Contractor that all labor, material accounts, and subcontractor accounts incurred by contractor in connection with his Work have been paid in full.
- 4.5 If any dispute arises as to the Work performed pursuant to this Agreement or the payment for Work performed pursuant to this Agreement, such dispute must be resolved so far as it is possible in the same year when the Work is performed and money has been appropriated for said Work. If there is no communication or attempt to timely resolve the problem(s) with either the Work or the payment therefor, then BOCC shall no longer be required to pay for said Work and shall be relieved of any and all liability to Contractor for such nonpayment.

Article 5 - Records, Reports, and Information.

At such times and in such forms as the BOCC may require, Contractor shall furnish statements, records, reports, data and information pertaining to matters covered by this Agreement. The Contractor shall maintain its records in accordance with requirements prescribed by the BOCC. Except as otherwise authorized by the BOCC, Contractor shall maintain such records for a period of seven (7) years after receipt of final payment under this Agreement.

Article 6 - Audits and Inspections.

At any time during normal business hours and as often as the BOCC may deem necessary, Contractor shall make its records with respect to matters covered by this Agreement available for examination. The Contractor shall permit the BOCC to audit, examine, and make excerpts from such records and audit all contracts, invoices, materials, payrolls, records of personnel, conditions of employment, and other data relating to this Agreement. The BOCC may call for a certified, independent audit to be performed by a mutually agreed upon auditor.

Article 7 - Independent Contractor.

The Contractor shall perform its duties hereunder as an independent contractor and not as an employee. Contractor affirms that it has or will secure at its own expense all personnel and materials required to perform the services detailed in Exhibit A. Such personnel shall not be employees of, nor have any contractual relationship with the BOCC.

- 7.1 Services required hereunder shall be performed by the Contractor or under its supervision, and all personnel engaged in the work shall be fully qualified and properly licensed or certified, as required by local, state and federal law or regulation to perform such services. Neither Contractor nor its personnel, if any, is entitled to Worker's Compensation Benefits or any other benefit of employment with Moffat County, Colorado. Further, Contractor is obligated to pay federal and state income tax on any compensation paid pursuant to this Agreement.
- 7.2 None of the services to be performed by Contractor under this Agreement shall be subcontracted or otherwise delegated without the prior written consent of the BOCC. The work subcontracted shall be specified in a written agreement between Contractor and its subcontractor(s), which agreement(s) shall be subject to each provision of this Agreement.

Article 8 - No Assignment.

The Contractor and subcontractor(s) hereto shall not assign or transfer any rights in this Agreement without the prior written consent of the BOCC.

Article 9 - Compliance with Laws.

The Contractor shall comply with all applicable federal, state and local laws, ordinances, resolutions, codes and regulations in providing the services detailed in Exhibit A.

Article 10 - Indemnification.

The Contractor agrees to indemnify and hold harmless the BOCC, and its officers, employees and agents, acting officially or otherwise, from any and all claims, demands, damages, and actions of any kind brought by anyone, including attorney's fees, which may arise out of or result from the negligent or willful misconduct of Contractor or its subcontractor(s) in the performance of services as set forth in this Agreement and/or the breach of any condition(s) of this Agreement.

Nothing herein shall be interpreted as a waiver of governmental immunity to which the BOCC may otherwise be entitled under the provisions of §24-10-101, *et seq.*, C.R.S., as amended.

Article 11 - Insurance.

At all times during the term of this Agreement, Contractor shall maintain the following insurance in the minimum coverage limits specified:

Workers' Compensation & Employers' Liability and Unemployment Insurance:
in accordance with §§8-40-101 and 8-70-101, *et seq.*, C.R.S., as amended;

Comprehensive General Liability, including broad form property damage: \$1,000,000.00 per person and \$1,000,000.00 per occurrence or as specified in the Colorado Governmental Immunity Act, §24-10-101, *et seq.*, C.R.S., as amended whichever amount is greater, and in addition \$1,000,000 aggregate.

Comprehensive Automobile Liability, including all owned, non-owned and hired vehicles: \$1,000,000.00 per person and \$1,000,000.00, per occurrence or as specified in the Colorado Governmental Immunity Act, §24-10-101, *et seq.*, C.R.S., as amended whichever amount is greater;

If any aggregate limits set forth above are reduced below the stated amount because of claims made or paid during the required policy period, the Contractor shall immediately obtain additional insurance to restore the full aggregate limit and furnish a certificate or other document showing compliance with this provision.

All insurance shall be issued by company(ies) authorized to do business in the State of Colorado and shall be written in a form satisfactory to the BOCC and filed with and approved by the Colorado Department of Insurance. **Contractor shall demonstrate contractual liability coverage supporting the indemnity provisions of this Agreement, either through policy language or by**

waiver of exclusion. The BOCC shall be named as an additional insured on Contractor's Comprehensive General Liability Policy. Proof of Workers' Compensation & Employer's Liability and Unemployment Insurance is required. Certificate(s) of insurance and appropriate endorsements required by this Agreement shall be delivered to the BOCC at the time originals of this Agreement, executed by the Contractor, are delivered to the BOCC's Representative, identified below, for execution by the BOCC. The Certificate(s) shall provide that the insurance may not be materially changed, altered or canceled by the insurer without first giving ten (10) days written notice by certified or registered U. S. Mail, return receipt requested, to the BOCC.

Article 12 - Document Ownership - Works Made for Hire.

All of the deliverable items, if any, prepared for the BOCC under this Agreement shall belong exclusively to the BOCC and shall be deemed to be "works made for hire" under the copyright laws of the United States. To the extent any of the deliverable items may not, by operation of law or otherwise, be works made for hire, the Contractor hereby assigns to the BOCC the ownership of the copyright in the deliverable items, and the BOCC shall have the right to obtain and hold in its own name, copyrights, registrations, and similar protections.

The Contractor agrees to give the BOCC or its designee all assistance reasonably required to perfect such rights. To the extent that any pre-existing materials are contained in the deliverable items, the Contractor grants to the BOCC an irrevocable, non-exclusive, worldwide, royalty-free license to use, execute, publish, reproduce, display, perform, distribute copies of, and prepare derivative works based upon such pre-existing materials and derivative works thereof and to authorize others to do any, some, or all of the foregoing.

Article 13 - Inspections, corrections, removal, or acceptance of defective work

13.01 Notice of Defects

A. Prompt notice of all defective Work of which BOCC has actual knowledge will be given to Contractor. Defective Work may be rejected, corrected, or accepted as provided in this Article 13. Notice shall be hand-delivered, emailed, or sent by US mail at the discretion of the BOCC.

13.02 Acknowledgement of Notice by Contractor

Contractor shall respond to BOCC's notice of defective work within 7 days after receiving such notice.

13.03 BOCC May Stop the Work

A. If the Work is defective, or Contractor fails to supply sufficient skilled workers or suitable materials or equipment, or fails to perform the Work in such a way that the completed Work will conform to the Contract Documents, BOCC may order Contractor to stop the Work, or any portion thereof, until the cause for such order has been eliminated.

13.04 Correction or Removal of Defective Work

A. Promptly after receipt of written notice, Contractor shall correct all defective Work, whether or not fabricated, installed, or completed, or, if the Work has been rejected by BOCC, remove it from the Project and replace it with Work that is not defective. Contractor shall pay all claims, costs, losses, and damages arising out of or relating to such correction or removal.

13.05 Correction Period

A. If within 30 days after the date for time of performance or by any specific provision of the Contract Documents, any Work is found to be defective, or if the repair of any damages to the BOCC's property or areas made available for Contractor's use by BOCC is found to be defective, Contractor shall promptly, without cost to BOCC and in accordance with BOCC's written instructions:

1. Correct such defective Work; or
2. if the defective Work has been rejected by BOCC, remove it from the Project, if possible, and replace it with Work that is not defective, and

3. satisfactorily correct or repair or remove and replace any damage to other work, to the work of others, or to BOCC's property.

B. If Contractor does not promptly comply with the terms of BOCC's written instructions, or in an emergency where delay would cause serious risk of loss or damage, BOCC may have the defective Work corrected or repaired or may have the rejected Work removed and replaced. All claims, costs, losses, and damages arising out of or relating to such correction or repair or such removal and replacement will be paid by Contractor.

13.06 Acceptance of Defective Work

A. If, instead of requiring correction or removal and replacement of defective Work, BOCC prefers to accept it, BOCC may do so. Contractor shall pay all claims, costs, losses, and damages attributable to BOCC's evaluation of such defective Work and for the diminished value of the Work. If any such acceptance occurs, a Change Order will be issued incorporating the necessary revisions in the Contract Documents with respect to the Work, and BOCC shall be entitled to an appropriate decrease in the Contract Price, reflecting the diminished value of Work so accepted.

13.07 BOCC May Correct Defective Work

A. If Contractor fails within a reasonable time after written notice of defective Work from BOCC to correct defective Work, or to remove and replace rejected Work as required by BOCC, or if Contractor fails to perform the Work in accordance with the Contract Documents, or if Contractor fails to comply with any other provision of the Contract Documents, BOCC may, after seven days written notice to Contractor, correct, or remedy any such deficiency.

In the event that the Contractor does not acknowledge notice of defective Work from BOCC, BOCC may refuse to pay whole or any part of any payment owed to contractor to protect BOCC from Loss because:

1. the Work is defective, or completed Work has been damaged, requiring correction or replacement;
2. the Contract Price has been reduced by Change Orders;
3. BOCC has been required to correct defective Work or complete Work in accordance with

Paragraph 13.07

IN THE EVENT THE CONTRACTOR ABANDONS THE WORK OR CEASES TO COMMUNICATE WITH THE BOCC, AND THE CALENDAR YEAR IN WHICH THE BOCC HAS APPROPRIATED FUNDS HAS PASSED, THEN THE BOCC SHALL NOT BE LIABLE TO PAY CONTRACTOR FOR ANY WORK PURSUANT TO THIS AGREEMENT.

Article 14 Termination for Cause.

14.01 If the Contractor or the BOCC fails to fulfill its obligations under this Agreement in a timely and proper manner or violates any of the provisions of this Agreement, the non-defaulting party shall thereupon have the right to terminate this Agreement for cause by giving written notice to the defaulting party of such termination and specifying the effective date of termination. The defaulting party, however, shall not be relieved of liability to the non-defaulting party for damages sustained by virtue of any breach of this Agreement. In the event of default by the Contractor, the BOCC may withhold payments due under Paragraph 4, above, for the purpose of set-off until such time as the exact amount of damages due the BOCC from the Contractor is determined.

14.02

A. The occurrence of any one or more of the following events will justify termination for cause:

1. Contractor's failure to perform the Work in accordance with the Contract Documents (including, but not limited to, failure to supply sufficient skilled workers or suitable materials or equipment).
2. Contractor's disregard of Laws or Regulations of any public body having jurisdiction;
3. Contractor's violation in any substantial way of any provisions of the Contract Documents.

B. If one or more of the events identified in Paragraph 14.02.A occur, BOCC may, after giving Contractor seven days written notice of its intent to terminate the services of Contractor:

1. Exclude Contractor from the Site, and take possession of the Work.
2. Incorporate in the Work all materials and equipment stored at the Site or for which BOCC has paid Contractor but which are stored elsewhere; and
3. Complete the Work as BOCC may deem expedient.

C. If BOCC proceeds as provided in Paragraph 14.02.B, Contractor shall not be entitled to receive any further payment until the Work is completed. If the unpaid balance of the Contract Price exceeds all claims, costs, losses, and damages sustained by BOCC arising out of or relating to completing the Work, such excess will be paid to Contractor. If such claims, costs, losses, and damages exceed such unpaid balance, Contractor shall pay the difference to BOCC.

D. Notwithstanding Paragraphs 14.02.B and 14.02.C, Contractor's services will not be terminated if Contractor begins within seven days of receipt of notice of intent to terminate to correct its failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt of said notice.

E. Where Contractor's services have been so terminated by BOCC, the termination will not affect any rights or remedies of BOCC against Contractor then existing or which may thereafter accrue. Any retention or payment of moneys due Contractor by BOCC will not release Contractor from liability.

Article 15 - Termination for Convenience.

The BOCC may terminate this Agreement without cause at any time by giving at least thirty (30) days written notice to the Contractor. If this Agreement is terminated for the convenience of BOCC, the Contractor shall be paid for services provided prior to the date of termination.

Article 16 - Conflict of Interest.

During the term of this Agreement, the Contractor shall not perform similar services for persons, firms, or entities, including governmental entities, which have the potential to create a conflict of interest, unless the potential conflict is disclosed to and approved by the BOCC.

Article 17 - Modifications.

This Agreement may not be modified, amended or otherwise altered unless mutually agreed upon in a writing executed by the BOCC and the Contractor.

Article 18 - Governing Law.

The laws of the State of Colorado shall govern the validity, performance and enforcement of this Agreement. Should either the BOCC or Contractor institute legal action for enforcement of any obligation contained herein, it is agreed that venue shall be in Moffat County, Colorado.

Article 19 - Severability.

Should any provisions of this Agreement be determined by a court of competent jurisdiction to be unconstitutional or otherwise null and void, the remaining provisions of the Agreement shall remain in full force and effect.

Article 20 - Notices.

Notices to be provided under this Agreement shall be given in writing either by hand delivery or by certified return receipt requested United States mail, to the following:

BOCC's Representative:

Tony Bohrer
MCBOCC Chair
1198 West Victory Way, Suite 104
Craig, CO 81625
(970) 824-5516

Contractor:

Masterworks Mechanical, Inc
461 Yampa Avenue
Craig, CO 81625
970-824-4840

Article 21 - Headings.

Titles and paragraph divisions are inserted in this Agreement for ease of reference and do not define, limit, or prescribe the scope or intent of the provisions of this Agreement or any part thereof.

Article 22 - Authority.

Each person signing this Agreement represents and warrants that he/she is fully authorized to enter into and execute this Agreement and to bind the party represented to the provisions of this Agreement.

Article 23 - Counterparts and Facsimile Signatures.

This Agreement may be executed in counterparts, each of which shall be deemed an original. Facsimile signatures of, or on behalf of, the BOCC or the Contractor on this Agreement and any modification hereto shall be effective for all purposes.

Article 24 - Force Majeure.

Neither party shall be liable for its failure to perform hereunder due to contingencies beyond its reasonable control, including but not limited to strikes, riots, war, and acts of God.

Article 25 - Integration of Understanding.

This Agreement represents the entire Agreement between the parties and supersedes all prior negotiations and representations, whether written or oral. Nothing herein shall be deemed to give anyone not a party to this Agreement any right of action against either the BOCC or the Contractor.

IN WITNESS WHEREOF, the BOCC and the Contractor have set their hands and seals.

BOARD OF COUNTY COMMISSIONERS
MOFFAT COUNTY, COLORADO

By: _____
Tony Bohrer, Chair

ATTEST:

Clerk to the Board

CONTRACTOR:
Masterworks Mechanical, Inc.

By: _____
Click here to enter text.

ATTACHMENT A
FIXED PRICING AND VOLUME COMMITMENT FOR PROPANE

This Fixed Pricing Attachment ("Attachment") is entered into between AmeriGas ("Company") and MOFFAT COUNTY ("Customer") with a billing address of 1198 W Victory Way suite 109, CRAIG, CO 81625-2942. Company and Customer agree as follows:

1. Supplemental Terms. This Attachment supplements and is subject to the NON-RESIDENTIAL Agreement entered into between Customer and Company (the "Customer Agreement"), and the Company's standard Terms and Conditions for propane-related services and equipment rental contained in the Customer Agreement (the "Terms and Conditions"), which are incorporated herein by reference. Except for the Fixed Price, Volume, and Volume Commitment, the terms of the Customer Agreement control over the terms of this Attachment.

2. Fixed Pricing Term and Price. From 10/01/2023 to 09/30/2024, ("Fixed Pricing Term") Customer agrees to purchase 33,300 gallons of propane (the "Volume") and the Company agrees to provide Customer with a fixed price of \$2.0110 per gallon (the "Fixed Price"), plus all applicable taxes, fees and charges for the Volume during the Fixed Pricing Term.

3. Excess Gallons. Gallons purchased by Customer in excess of the Volume will be priced pursuant to the pricing terms of the Customer Agreement.

4. Volume Commitment. Customer understands that this is a take-or-pay obligation and that Customer is obligated to purchase 100% the Volume during the Fixed Pricing Term, regardless of usage ("Volume Commitment.") If at the end of the Fixed Pricing Term Customer has not satisfied the Volume Commitment, payment for the balance will be due within 30 days of receipt of Company's invoice at the conclusion of the Fixed Pricing Term. If the Company and Customer agree, Company may elect to waive Customer's obligation to purchase up to 20% of the Volume by rolling over up to 20% of the Customer's Volume Commitment in the Attachment into a new fixed pricing agreement.

For example, if the Volume is 1,000 gallons and Customer only purchases 700 gallons during the Fixed Pricing Term, Customer will pay Company the Fixed Price multiplied by 300 gallons at the conclusion of the Fixed Pricing Term. But if Customer enters into a new fixed pricing agreement, Company may reduce the 1,000-gallon Volume Commitment by up to 20% (200 gallons), resulting in Customer then owing Company payment for only 100 gallons, and the remaining 200-gallon obligation deferred into a new fixed pricing agreement.

The parties have agreed to the terms of this Attachment as of the latest date signed by both Parties below. This Attachment may only be executed by a manager, director, or corporate officer of Company. The individual signing below on behalf of Customer represents that he or she is authorized to do so.

CUSTOMER:

Signature: _____
Name: Tony Bohrer
Title: Board of County Commissioners Chair
Date: September 12, 2023

COMPANY:

Signature: _____
Name: _____
Title: _____
Date: _____

Memorandum of Agreement

This Memorandum of Agreement ("Agreement") between the division of Disease Control and Public Health Response (DCPHR), a part of the Colorado Department of Public Health and Environment (CDPHE), and the Board of County Commissioner of Moffat County, Colorado, acting on behalf of the Moffat County Public Health agency, collectively referred to herein as the Parties, concerns the storage of state owned and managed vaccines used to support the mission of the CDPHE Mobile Public Health Clinic Program in deploying vaccine clinics around the state.

Article 1 - Recitals

- A. CDPHE is responsible for investigating and controlling the causes of epidemic and communicable diseases affecting the public health, C.R.S. § 25-1.5-102(1)(a)(I), investigating and monitoring the spread of disease that is considered part of an emergency epidemic, C.R.S. § 25-1.5-102(1)(b)(I), and administering the state's immunization program, C.R.S. §§ 25-4-901 *et seq.* and 25-4-2401 *et seq.* DCPHR performs these disease control and emergency response activities and operates pursuant to applicable state and federal laws.
- B. Moffat County public Health is operated pursuant to the applicable state and federal laws.
- C. The Parties intend to work together to ensure that vaccines used by the CDPHE Mobile Public Health Clinic Program to provide access to vaccines in communities across Colorado are appropriately stored as needed pursuant to the terms and conditions of this Agreement.

Article 2 - Term of Agreement and Amendments

This Agreement will begin July 1, 2023 or upon final signature of all Parties, whichever is later, and terminate on June 30, 2025 unless earlier terminated. This Agreement may be terminated by either Party at any time; however, the terminating party shall provide written notice to the other party at least thirty (30) days in advance of the effective date of termination unless there is a critical failure to perform. The Agreement may be amended in writing at any time by the Parties.

Article 3 - Financial Considerations

Except where otherwise detailed in this Agreement, each Party is responsible for its own costs. Any assistance provided by CDPHE under this Agreement is subject to the availability of appropriations. Any and all financial assistance provided by CDPHE will be done pursuant to and in compliance with the State of Colorado fiscal rules and procurement code (e.g., a separate written agreement that complies with the state fiscal rules).

Article 4 - Scope of Agreement

- A. This Agreement incorporates all of the agreements, covenants and understandings between the Parties concerning the subject matter herein. No other agreement or understanding of the Parties or their agents shall be valid or enforceable unless stated in this Agreement.
- B. The Parties agree to comply with the terms and conditions which are set forth in this document, as it may be amended from time to time, to the extent not inconsistent with, excluded or modified by a specific provision of this Agreement.

Article 5 - Responsibilities

- A. As a local public health agency (LPHA), Moffat County Public Health is enrolled in and in good standing with the federal Vaccines for Children (VFC) program managed by DCPHR, and has the adequate storage space to store state-owned VFC, 317, state-purchased and private vaccines overnight in an approved pharmaceutical-grade unit, up to seven days a week, continuously monitored by a digital data logger with a current certificate of calibration. The Moffat County

Public Health agency is responsible for providing access to the facility at which the state- owned and managed vaccines are stored for designated CDPHE staff to place and pick up the vaccine(s) on-demand. CDPHE may seek assistance from LPHAs with storing state-owned and managed vaccines if:

- a. A state-run mobile public health clinic will be administering immunizations in a community that is more than 50 miles away from the centralized CDPHE storage facility in Denver; or
 - b. A state-run mobile public health clinic is hosting a multi-day event, and it is more than 50 miles away from the centralized CDPHE storage facility in Denver.
- B. The Moffat County Public Health agency will comply with all federal and state vaccine storage and handling requirements based on the vaccine type, including all requirements herein, their signed Colorado VFC Program Storage and Handling Agreement, and their signed CDC Provider Agreement. These requirements include but are not limited to:
- a. Store state-owned VFC, 317, state-purchased and private vaccines in refrigerator or freezer units that meet or exceed the [Colorado VFC Program minimum requirements](#). Storage units only used for overflow, temporary, or day storage must also at minimum meet the requirements.
 - b. The VFC400 digital data logger, supplied free-of-charge by the VFC Program, or the LogTag TRED30-16R digital data logger, are required for use as the primary thermometer to monitor temperatures in all refrigerators and freezers used to store state-owned VFC, 317, state-purchased, and private vaccines, including storage units used for overflow, temporary or day storage. The LogTag TRED30-7R data logger may only be used as a backup. All digital data loggers must meet VFC program requirements and have a current calibration date and calibration certificate.
 - c. Review and record storage unit temperatures twice daily, once in the morning and once at the end of the workday, including documentation of the minimum and maximum temperatures once daily. These temperature monitoring requirements are required for all refrigerators and freezers used to store state-owned VFC, 317, state-purchased, and private vaccines each day the facility is open for four or more consecutive hours.
- C. The Moffat County Public Health agency will maintain a separate storage space for all state- owned VFC, 317, state-purchased and private vaccines, to include the following:
- a. A completed inventory log will be received with any vaccines stored in the unit provided by the DCPHR point of contact dropping off the vaccine. The facility contact will update the inventory log during vaccine storage and return it to the DCPHR point of contact upon pick up.
 - b. All state-owned VFC, 317, state-purchased and private vaccines will be stored in labeled baskets with air ventilation separate from the facility's own VFC, 317 and private stock vaccines. Staff dropping off vaccines will label each vaccine box with the appropriate fund source (VFC, 317, and private).
 - c. The Moffat County Public Health agency will remain in good standing with the Colorado VFC program. The [insert name of partner] will immediately report to DCPHR any facility events that may inhibit their ability to store state-owned and managed vaccines, including power outages, building closures, broken storage units, etc.
- D. The Moffat County Public Health agency will report temperature excursions and take immediate action to prevent vaccine spoilage due to out-of-range temperatures in the vaccine refrigerator and freezer where state-owned and managed vaccines are stored, including:
- Quarantine the state-owned vaccines and label them as "DO NOT USE."

- If current temperatures are out of range, follow the emergency vaccine management plan.
- Report the excursion to the Colorado VFC program at cdphe_vfc@state.co.us as soon as the excursion is discovered.
- Follow the [VFC Storage and Handling Incident Response Checklist](#) available on the VFC program website at coloradovfc.com.
- Keep vaccines quarantined unless or until instructed otherwise by the Colorado VFC program.

E. CDPHE will provide as much advance notice as possible to Moffat County Public Health when vaccine storage is needed. In cases of outbreak response or public health emergency, it is understood that notification may be the same day to provide storage availability.

Article 6 - Communications Plan

Communication requesting usage of pharmaceutical-grade vaccine storage units for state-owned and managed vaccines will come from the CDPHE Mobile Public Health Clinic Program Coordinators as far in advance as possible, always within one business day of the scheduled clinic, except in the event of an emergency. Facilities storing state-owned and managed vaccines will be provided with the:

- Inventory log detailing vaccine type and dose amount,
- Date and time of anticipated drop off,
- Date and time of anticipated pick up, and
- Clinic contact information.

Non-urgent questions can be sent to CDPHE's Mobile Public Health Clinic Program's general email address: CDPHE_MPHCP@state.co.us

Article 7 - LPHA Contact Information

Primary OEPR Contact	Sarah Copeland	(970)291-8742
Secondary OEPR Contact	sarahcopeland@moffatcounty.net	(970)701-7915
Primary IMM Contact	Selene Cooper	(970)701-7907
Secondary IMM Contact	scooper@moffatcounty.net	(970)761-3087
Primary partner contact	Selene Cooper	(970)701-7907
Secondary partner contact	scooper@moffatcounty.net	(970)761-3087

Article 8 - General Provisions

A. Capacity to Enter Into Agreement

The persons executing this Agreement on behalf of their respective entities hereby represent and warrant that they have the right, power, legal capacity, and appropriate authority to enter into this Agreement on behalf of the entity for which they sign.

B. Complete Agreement

This Agreement is the complete integration of all understandings between the Parties. No prior or contemporaneous addition, deletion, or other amendment hereto shall have any force or effect unless embodied in an agreement duly executed and approved.

C. Non-Discrimination

The Moffat County Public Health agency shall strictly comply with all applicable state and federal laws, rules and regulations involving discrimination and unfair employment practices.

D. Insurance

The Moffat County Public Health agency is a "public entity" within the meaning of the Colorado Governmental Immunity Act, §24-10-101, *et seq.*, C.R.S. (the "GIA") and shall maintain at all times during the term of this Agreement such liability insurance, by commercial policy or self-insurance, as is necessary to meet its liabilities under the GIA.

E. Governmental Immunity

Notwithstanding any other provision to the contrary, no term or condition of this Agreement shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protection or other provisions of the Colorado Governmental Immunity Act, Section 24-10-101 *et seq.*, CRS, as now or hereafter amended. The Parties understand and agree that liability for claims for injuries to persons or property arising out of negligence of the State of Colorado, its departments, institutions, agencies, boards, officials, employees and political subdivisions is controlled and limited by the provisions of Section 24-10-101 *et seq.*, CRS and the risk management statutes, Section 24-30-1501, *et seq.*, CRS as now or hereafter amended.

Approved on Behalf DCPHR:

Printed Name

Title

Signature

Date

Approved on Behalf of Moffat County Public Health agency:

Tony Bohrer

Chair, Board of County Commissioners of Moffat County, Colorado

Signature

Date



Constitution Week Proclamation

Moffat County, Colorado

September 17-23, 2023

WHEREAS: The Constitution of the United States of America, the guardian of our liberties, embodies the principles of limited government in a Republic dedicated to rule by law; and

WHEREAS: September 17, 2023, marks the **two hundred thirty-sixth anniversary** of the framing 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 it; and

WHEREAS: Public Law 915 guarantees the issuing of a proclamation each year by the President of the United States of America designating September 17 through 23 as Constitution Week,

NOW, THEREFORE I, Tony Bohrer, Melody Villard & Donald Broom, by virtue of the authority vested in me as Commissioner of Moffat County in the State of Colorado do hereby proclaim the week of September 17 through 23 as

CONSTITUTION WEEK

AND ask our citizens to join the **Augusta Wallihan Chapter National Society Daughters of the American Revolution** to reaffirm the ideals the Framers of the Constitution had in 1787 by studying the Constitution and reflecting on the privilege of being an American and with the rights and responsibilities which that privilege involves, vigilantly protecting the freedoms guaranteed to us through this guardian of our liberties, remembering that lost rights may never be regained.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of Moffat County to be affixed this 12th day of September in the year of our Lord two thousand twenty-three.

Signed _____

Signed _____

Signed _____

SEAL Attest _____

Resolution 2023-82

WHEREAS, C.R.S. 30-28-204 authorizes the Moffat County Board of County Commissioners to amend the Moffat County International Property Maintenance Code from time to time by resolution; and

WHEREAS, as required by C.R.S. 30-28-204 the Board of County Commissioners did hold a public hearing today regarding the amendment of the Moffat County International Property maintenance code after giving notice of the same by publishing said notice in the Craig Daily Press at least 14 days prior; and

WHEREAS, The Board of County Commissioners had previously adopted the 2000 edition of the International Property Maintenance Code with amendments as listed on Exhibit A by resolution 2004-51 on June 14, 2004; and

WHEREAS, the Board of County Commissioners believes it to be in the best interest of Moffat County to amend the Moffat County Building Code by incorporating the 2018 edition of the International Property Maintenance Code with amendments as listed on Exhibit B into the Moffat County Building Code, with amendments as listed on Exhibit B.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners hereby approves and adopts the 2018 edition of the International Property Maintenance Code with amendments as listed on Exhibit C as part of the Moffat County Building Code.

ADOPTED this 12th day of September 2023.

Tony Bohrer
Chairman of the Board

State of Colorado)) ss.
County of Moffat)

I, Erin Miller, County Clerk and Ex-officio to the Board of Commissioners, do hereby certify that the above and foregoing is a true and complete copy of the resolution as adopted by the Board of County Commissioners on the date stated.

Witness, my hand and seal of said County this 12th day of September 2023.

Clerk and Ex-officio to
County Commissioners, Moffat County
State of Colorado, Erin Miller

Exhibit A

Amendments to the International Property Maintenance Code 6/14/04

Section 101.1: insert Moffat County for name of jurisdiction
Section 102.3: replace International Zoning Code with Moffat County Zoning Resolution
Section 104.2: delete 'rules and' so the sentence is: to adopt and promulgate procedures
Section 110.4: after 'to sell the salvage and valuable materials at the highest price obtainable.' insert this sentence: Materials deemed unsafe by the Building Inspector may not be salvaged.
Section 302.4: Change section to read: All premises and exterior property shall be maintained free from weeds or plant growth in accordance with the Moffat County Zoning Resolution Section 485,5 and the Moffat County Undesirable Plant Management Plan.
Section 302.8: Omit entire section and amend to read: Except as provided for in other regulations, inoperative or unlicensed vehicles shall not be kept or stored in plain sight from a roadway or adjacent property.
Section 303.14: Omit entire section.
Section 305.2: delete: by placing such rubbish in approved containers

Exhibit B

Amendments to the International Property Maintenance Code 6/18/2013

Section 101.1: insert Moffat County for name of jurisdiction
Section 102.3: replace International Zoning Code with Moffat County Building Code
Section 104.2: delete 'rules and' so the sentence is: to adopt and promulgate procedures
Section 110.4: after 'to sell the salvage and valuable materials at the highest price obtainable.' insert this sentence: Materials deemed unsafe by the Building Inspector may not be salvaged.
Section 302.4: Change section to read: All premises and exterior property shall be maintained free from weeds or plant growth in accordance with the Moffat County Zoning Resolution Section 485,5 and the Moffat County Undesirable Plant Management Plan.
Section 302.8: Omit entire section and amend to read: Except as provided for in other regulations, inoperative or unlicensed vehicles shall not be kept or stored in plain sight from a roadway or adjacent property.
Section 303.14: Omit entire section.

Section 305.2: delete: by placing such rubbish in approved containers

Exhibit C
Amendments to the International Property Maintenance Code 06/2023

101.1-Insert Moffat County as name of jurisdiction

Section 110.4: after 'to sell the salvage and valuable materials at the highest price obtainable.' insert this sentence: Materials deemed unsafe by the Building Inspector may not be salvaged.

112.4- Insert: Not more than \$100

302.4: Change section to read: All premises and exterior property shall be maintained free from weeds or plant growth in accordance with the Moffat County Zoning Resolution Section 485,5 and the Moffat County Undesirable Plant Management Plan.

Section 302.8: Omit entire section and amend to read: Except as provided for in other regulations, inoperative or unlicensed vehicles shall not be kept or stored in plain sight from a roadway or adjacent property. Remove exception

Section 305.1: Rubbish and trash:

Change section to read: All exterior property and premises shall be free from the accumulation of Rubbish and junk unless stored in an enclosed container, enclosed building or out of plain sight from a roadway or adjacent property

308.2.2 Add after premises “unless stored inside of a garage or enclosed building” remove ‘without first removing the doors’

MOFFAT COUNTY

Planning Department
221 W Victory Way, Suite 100
Craig, Colorado 81625
(970) 824-9148
(970) 824-9193 fax

No. T T-23-02

Fee: \$30.00

Paid: 8/23/2023Check # 309**APPLICATION FOR TEMPORARY USE**Applicant: Anschutz Exploration Corp. Home Phone: 303-298-1000Address: 555 17th Street, Unit 2400, Denver, CO 80207 Work Phone: 303-298-1000Owner: John R. Pierce Rev Trust (Surface Owner) Phone: _____Address: C/O Ms. Alison L. Rossen, Trustee 9010 Falcon Street, Danville, CA 84506Agent: Holly Hill, agent for Anschutz Exploration Corp. Phone: 303-521-2835Address: 555 17th Street, Unit 2400, Denver, CO 80202Acreage: 4.882 working pad surface Zoned: AgriculturalLegal Description: NWNW Section 14, T3N R97W, Moffat County, Colorado

Type of Water System: Public () Private (X) Existing ()

Type of Sewage System: Public () Private (X) Existing ()

Describe in detail the type of use desired: Applicant requests use of Oil and Gas well pad to temporarily house drilling and completion field personnel in the development of 6 Hz wells drilled from the Coyote Fed 0397-14 from 9/1/2023-1/27/2024 and again from 7/1/2024- 11/30/2024. Applicant anticipates that up to 4 trailers and up to 2 office buildings will be planned to be situated on the Prelim Rig Layout Plat for both occupations. 3 potable water tanks and 3 sewer tanks (tanks are 3200 gallons each) will also be onsite See attachments

Time Limit: () 2 weeks () 2 months () 6 months (X) 12 months

Include a map showing the general location of the property, roads and easements in relation to the proposed Temporary Use. The map should include at least a 200 feet perimeter and show access to the property from a public road.

Date: 7/18/2023 Signature: Anschutz Exploration Corp

Applicant

Holly Hill
Agent

The above signed authorizes the Moffat County Commissioners or their designee to conduct an on-site inspection of the property described herein when necessary to make an informed evaluation of the proposed temporary use.

Attachment No. 1
Anschutz Exploration Corp.
Application for Temporary Use
Coyote Fed 0397-14 Well Pad

Temporary Use Permit: Anschutz Exploration Corp. (AEC), is requesting Temporary Use permit to allow for temporary housing for the drilling and completion crews on the Coyote Fed 0397-14 Well Pad location, permitted with the Energy of Carbon Management Commission, Location ID: 484545. AEC is requesting a 12-month permit in order to complete six wells on the Well Pad.

Location: NWNW Section 14, T3N R97W, Moffat County, Colorado

Attachments Referenced:

- Attachment No. 2 – Preliminary Rig Layout Coyote Fed 0397-14
- Attachment No. 3 – Access Road Route to Coyote Fed 0397-14

Proposed Location of Temporary Living Quarters: AEC will have up to 4 mobile trailers for living quarters and up to 2 mobile trailers for office quarters during drilling and completions on the southwestern end of the Well Pad. The temporary housing will be situated on the location in different phases throughout the next 12-months. Please see Attachment No. 2 depicting the location of the temporary mobile trailers and offices. The mobile homes and office trailers will have attachments to electric generators and 3 potable water tanks (up to 3200 gallons each) and 3 sewer and black water tanks (up to 3200 gallons each). Nothing will be buried in the accommodation of the mobile trailers. The mobile trailers are equipped with their own propane tanks.

In addition, there will be a portable, self-contained chemical toilet will be provided for human waste disposal during several operational phases. Sanitary waste will be contained in portable toilets or other storage tanks with waste materials regularly pumped and transported off-site for proper disposal at an approved sanitary waste disposal facility.

Trash and Construction Debris: Construction trash and debris will be collected in appropriate containers and hauled off-site for disposal in suitable landfills according to County and State Regulations. All trash and debris will be transported to a permitted solid waste landfill within 30 days following termination of drilling or completion operations or more often, if needed. No trash or debris will be disposed of on-location. The well site and access road will be kept free of trash and debris during long-term production operations. No hazardous substances or hazardous wastes are anticipated to be generated during construction, drilling, and completions operations. Such materials are strictly prohibited for disposal at a solid waste landfill.

Proposed Schedule for Temporary Living Quarters: The following schedule is subject to change based on seasonal weather and unforeseen circumstances. This is the best guess at this time for the operational plans. AEC will be seeking an extension to the 12-month Temporary Use Permit in September of 2024.

Phase	Stage	Estimated Time	Projected Timeframe
Phase 1 (2023)	Construction	45-days	August 4 - September 18
	Mobilize Rig to Location	7-days	September 18-24
	Drilling 3 H ₂ Wells	82-days	September 24 - December 15
	Construction of Facilities/Mobilize Rig Off Location	10-days	December 15 - December 25
	Complete 3 wells	33-days	December 25 - January 27, 2024
Phase 2 (2024)	Mobilize Rig to Location	7-days	July 16 - 23
	Drilling 3 H ₂ Wells	72-days	July 23 - October 3
	Mobilize Rig Off Location	7-days	October 3 - 10
	Complete 3 wells	51-days	October 10 - November 30

MAXIMUM OIL & GAS SURFACE
DISTURBANCE BOUNDARY

ACCESS

FLARE
STACK

DERRICK

CATWALK

3 SIDED LIFTING BINS

SOLIDS CONTROL EQUIPMENT

RIG SUBSTRUCTURE

MUD TANKS

RIG SUBSTRUCTURE

MUDPUMP

MUDPUMP

MUDPUMP

RIG FUEL TANK

GENERATOR

GENERATOR

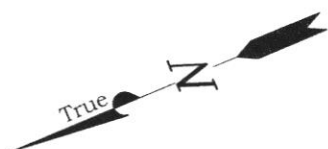
GENERATOR

NON-POTABLE RIG WATER

TEMPORARY OFFICES & LIVING QUARTERS

(3) POTABLE WATER TANKS - 3200 GAL EACH
(2) SEWER/BLACK WATER TANKS - 3200 GAL EACH

DRY/WET STORAGE



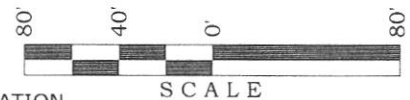
WORKING PAD SURFACE

ANSCHUTZ EXPLORATION CORPORATION

555 17th Street, Suite 2400 - Denver, Colorado 80202

LEGEND

● = PROPOSED WELL LOCATION



PRELIMINARY RIG LAYOUT DRAWING

WELLS - COYOTE FED 0397-14-3-1 NH,
COYOTE FED 0397-14-2-4 NH,
COYOTE FED 0397-14-2-3 WNH,
COYOTE FED 0397-14-2-3 NH,
COYOTE FED 0397-14-23-13 NH,
COYOTE FED 0397-14-23-14 NH
LOCATED IN SECTION 14, T3N, R97W, 6th P.M.,
MOFFAT COUNTY, COLORADO

TIMBERLINE

(435) 789-1365

ENGINEERING & LAND SURVEYING, INC.
209 NORTH 300 WEST - VERNAL, UTAH 84078

DATE SURVEYED:

4-11-22

SURVEYED BY: A.F.

DATE DRAWN:

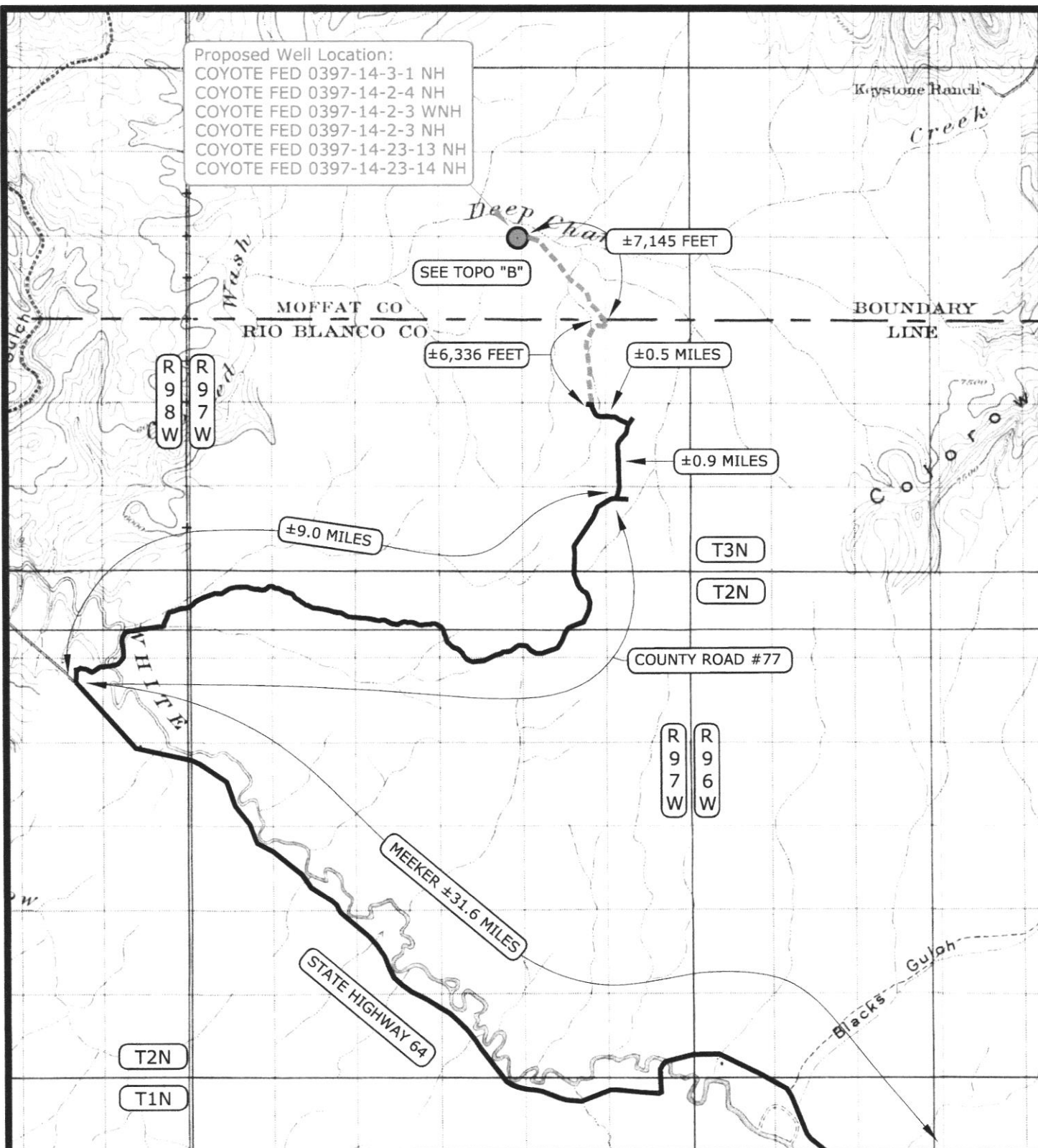
4-12-22

DRAWN BY: S.A.

SCALE: 1" = 80'

Date Last Revised:
12-13-22 S.A.

Proposed Well Location:
 COYOTE FED 0397-14-3-1 NH
 COYOTE FED 0397-14-2-4 NH
 COYOTE FED 0397-14-2-3 WNH
 COYOTE FED 0397-14-2-3 NH
 COYOTE FED 0397-14-23-13 NH
 COYOTE FED 0397-14-23-14 NH



LEGEND

PROPOSED ACCESS ROAD
 --- = SUBJECT WELL
 — = EXISTING ROAD

TOPOGRAPHIC MAP "A"

DATE SURVEYED: 4-11-22

DATE DRAWN: 4-12-22

SCALE: 1:100,000

DRAWN BY: S.A.

REVISED:

ANSCHUTZ EXPLORATION CORPORATION
 555 17th Street, Suite 1800 - Denver, Colorado 80202

WELLS - COYOTE FED 0397-14-3-1 NH, COYOTE FED 0397-14-2-4 NH,
 COYOTE FED 0397-14-2-3 WNH, COYOTE FED 0397-14-2-3 NH,
 COYOTE FED 0397-14-23-13 NH, COYOTE FED 0397-14-23-14 NH
 LOCATED IN SECTION 14, T3N, R97W, 6th P.M., MOFFAT COUNTY,
 COLORADO

TIMBERLINE

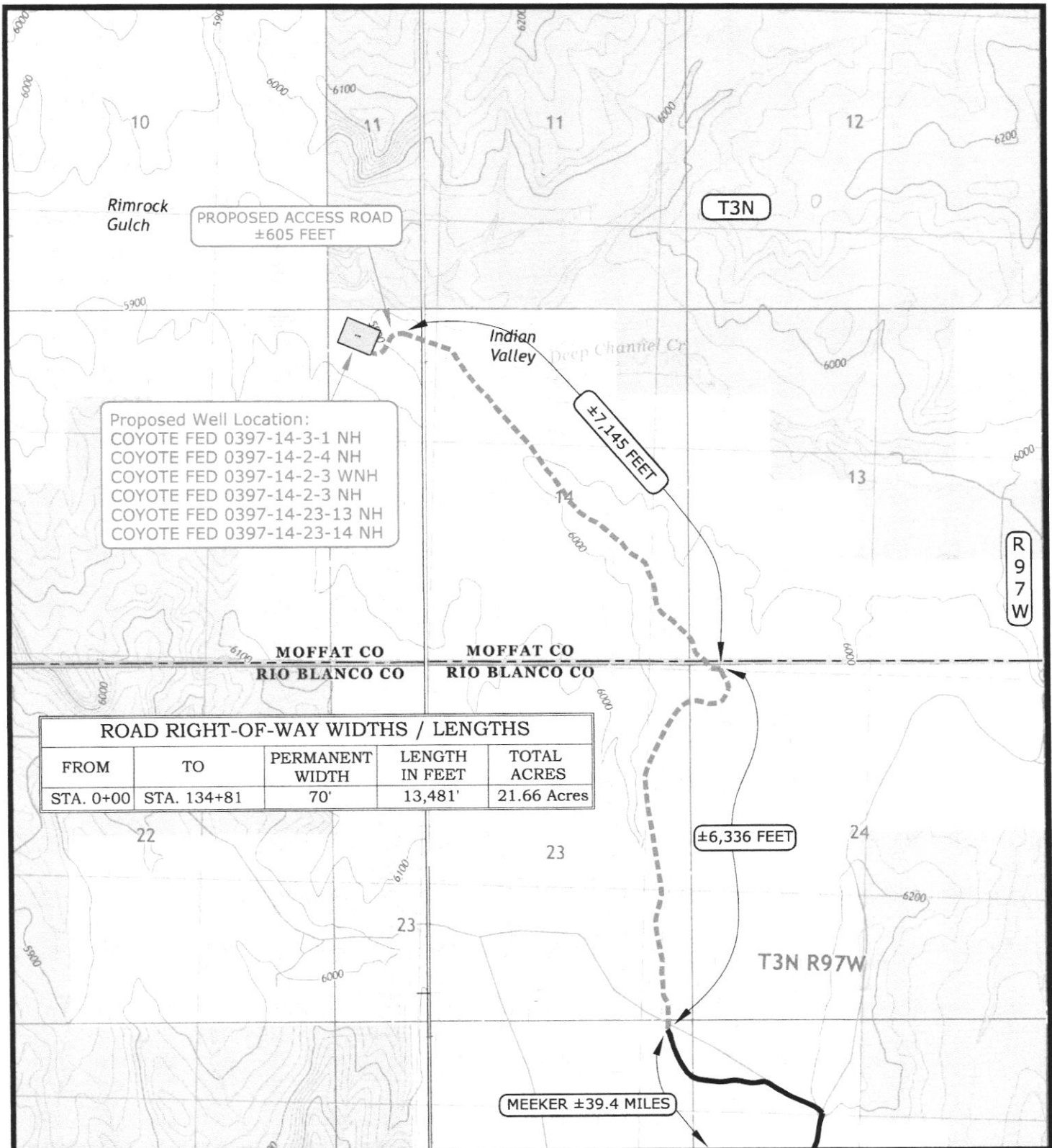
(435) 789-1365

ENGINEERING & LAND SURVEYING, INC.
 209 NORTH 300 WEST - VERNAL, UTAH 84078

SHEET

14

OF 30



LEGEND

PROPOSED ACCESS ROAD
 - - - - - = SUBJECT WELL
 ——— = EXISTING ROAD

□ = B.L.M. LANDS
 □ = FEE

ANSCHUTZ EXPLORATION CORPORATION
 555 17th Street, Suite 1800 — Denver, Colorado 80202

**WELLS - COYOTE FED 0397-14-3-1 NH, COYOTE FED 0397-14-2-4 NH,
 COYOTE FED 0397-14-2-3 WNH, COYOTE FED 0397-14-2-3 NH,
 COYOTE FED 0397-14-23-13 NH, COYOTE FED 0397-14-23-14 NH
 LOCATED IN SECTION 14, T3N, R97W, 6th P.M., MOFFAT COUNTY,
 COLORADO**

TOPOGRAPHIC MAP "B"

DATE SURVEYED: 4-11-22

DATE DRAWN: 4-12-22

SCALE: 1" = 2000'

DRAWN BY: S.A.

REVISED:

TIMBERLINE

(435) 789-1365

ENGINEERING & LAND SURVEYING, INC.
 209 NORTH 300 WEST - VERNAL, UTAH 84078

SHEET

15
 OF 30

- Where a septic system is required, the Temporary Use Application may be approved after the septic system is installed and the Septic Permit approved. A Septic Permit may be obtained from the Moffat County Building Department. Contact (970) 824-9149.
- If a septic system is not put in, all sewage and trash must be hauled off site.
- Where a new or improved driveway is to be constructed, the Temporary Use Application may be approved after the County driveway permit has been obtained. Please contact the Moffat County Road and Bridge Department at (970) 824-3211 to obtain a driveway permit.
- The applicant and/or owner is responsible for insuring that all applicable property development standards for the zone district are complied with.
- The approval of a Temporary Use is considered a very subjective judgment call and the Planning Department will refer those applications which present possible safety hazards, traffic or parking problems, aesthetic or environmental concerns, or which may be perceived as controversial by the general public to an open hearing before the County Commissioners.
- Temporary Uses are approved for a specified period of time. Up to two extensions may be approved upon request when circumstances warrant.

COUNTY APPROVAL:

() Septic Permit approved _____

() Driveway Permit approved _____

() Approved with the conditions as follows: _____

 Planning Department Date: _____

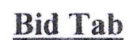
If applicable:

 Chairman, Board of County Commissioners Date: _____



Bid Tabulation

RFP	202311	Description	Replace Carpet at the Moffat County Library 570 Green Street Craig, CO 81625		
Issue Date	7/11/2023	Prebid Meeting	8/23/2023	Required	
Questions Due	9/5/2023	Submission Date	9/6/2026		
Award Date	9/12/2023	Contract time Line	9/12/23-12/31/23		
Vendor	Bid Bond	Insurance	Anti-C	Bid Amount	
Office Outfitters	x			\$33,565.99	
TLC	x			\$35,963.57	
TLC				\$41,963.57	
SGLC	x			\$37,461.00	

[illegible]

AGREEMENT

This CONTRACT OF SERVICES AGREEMENT ("Agreement") made this 12th day of September 2023 by and between the Board of County Commissioners of Moffat County, Colorado ("BOCC") and SGLC Consulting, Inc. ("Contractor"), whose address is 25 W. Timber Draw, Edwards, CO 81632 and whose telephone number is 720-412-7879.

WHEREAS, the Contractor has been selected to provide services, in accordance with the provisions of the Moffat County Purchasing Manual; and

WHEREAS, the BOCC wishes to employ the services of Contractor as an independent contractor and Contractor wishes to provide services to the BOCC; and

WHEREAS, the BOCC has authority to acquire the services described in this Agreement under the provisions of §30-11-101, *et seq.*, C.R.S., as amended.

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth hereinafter, the BOCC and the Contractor agree as follows:

Article 1 - Scope of Work.

1. The Contractor shall complete all tasks to satisfaction as needed to demolish the old County Courthouse located at 221 W. Victory Wau, Craig, CO 81625 as outlined in the Exhibits below:

Exhibit "A" RFP 202309 Old Courthouse Demolition.

Exhibit "B" RFP 202309 Submittal from SGLC Consulting, Inc.

Article 2 - Time of Performance.

- 2.1 Services of the Contractor shall commence on 09/12/2023 and shall be substantially completed on or before 12/31/2024, no matter the date of execution of this agreement.

Article 3 - Compensation/Appropriation.

- 3.1 The amount to be expended pursuant to this Agreement shall be Four Hundred Ninety-Three Thousand Four Hundred Ninety Two and 00/100 cents (\$493,492.00). The BOCC has lawfully appropriated an amount that is equal to or in excess of the compensation set forth herein, which amount shall constitute the contract amount.
- 3.2 **Non-Appropriation:** Each party hereto agrees that the revenues and expenditures hereunder shall constitute current expenditures and revenues payable and receivable in the fiscal years for which funds are appropriated for the payment thereof. The obligations of the parties under this agreement shall be from year to year only and shall not constitute a multiple-fiscal year direct or indirect debt or other financial obligation or any obligation payable in any fiscal year beyond the fiscal year for which funds are appropriated for the payment thereof or payable from any funds other than funds appropriated for the payment of current expenditures. No provision of this agreement shall be construed to pledge credit or to create a lien on any class or source of either party's monies. Notwithstanding any termination, the parties shall remain liable for any amounts for prior services provided and not paid.
- 3.3 **LIQUIDATED DAMAGES:** OWNER and CONTRACTOR recognize that time is of the essence of this Agreement and that OWNER will suffer financial loss if the Work is not substantially complete within the time specified in paragraph 2.1 above. They also recognize the delays, expense, and difficulties involved in proving the actual loss suffered by OWNER if the Work is not substantially complete on time. Accordingly, instead of requiring such proof, OWNER and CONTRACTOR agree that as liquidated

damages for delay (but not as a penalty) CONTRACTOR shall pay OWNER One Hundred dollars (\$100.00) for each day that expires after the time specified in paragraph 2.1 for substantial completion until the Work is substantially complete.

Article 4 – Payment procedures

CONTRACTOR shall submit Applications for Payment to the DEVELOPMENT SERVICES DEPARTMENT for processing.

- 4.1 PROGRESS PAYMENTS: MOFFAT COUNTY shall make monthly progress payments on account of the Contract Price on the basis of CONTRACTOR'S Applications for Payments as recommended by the DEVELOPMENT SERVICES DEPARTMENT, as provided below and concurrent with Moffat County's payment procedures. All progress payments will be based on the progress of the work measured.
- 4.2 Prior to Substantial Completion, progress payments will be in an amount equal to:
 - 95% of the work completed, and
 - 95% of materials and equipment not incorporated in the work but delivered and suitably stored less in each case the aggregate of payments previously made.
- 4.3 Upon Substantial Completion, BOCC shall pay an amount sufficient to increase total payments to CONTRACTOR to 95% of the Contract Price, less such amounts as DEVELOPMENT SERVICES DEPARTMENT shall determine.
- 4.4 FINAL PAYMENT: Upon final completion and acceptance, BOCC shall pay the remainder of the Contract Price as recommended by the DEVELOPMENT SERVICES DEPARTMENT. The final payment shall not be made until after final settlement of this contract has been duly advertised at least ten days prior to such final payment by publication of notice thereof at least twice in a public newspaper of general circulation published in Moffat County, and the Board of County Commissioners has held a public hearing, thereupon and complied with §38-26-107 C.R.S. as amended. Final payment shall be made in accordance with the requirements of previously mentioned statute.

Final Payment shall not become due unless and until the following conditions precedent to Final Payment have been satisfied: (a) Approval and acceptance of Contractor's work by Moffat County; (b) delivery to Moffat County of all manuals, "as-built" drawings, guarantees and warranties for material and equipment furnished by Contractor, or any other documents required by the Contract Documents; (c) furnishing to BOCC satisfactory evidence by Contractor that all labor, material accounts, and subcontractor accounts incurred by contractor in connection with his Work have been paid in full.
- 4.5 If any dispute arises as to the Work performed pursuant to this Agreement or the payment for Work performed pursuant to this Agreement, such dispute must be resolved so far as it is possible in the same year when the Work is performed and money has been appropriated for said Work. If there is no communication or attempt to timely resolve the problem(s) with either the Work or the payment therefor, then BOCC shall no longer be required to pay for said Work and shall be relieved of any and all liability to Contractor for such nonpayment.

Article 5 - Records, Reports, and Information.

At such times and in such forms as the BOCC may require, Contractor shall furnish statements, records, reports, data and information pertaining to matters covered by this Agreement. The Contractor shall maintain its records in

accordance with requirements prescribed by the BOCC. Except as otherwise authorized by the BOCC, Contractor shall maintain such records for a period of seven (7) years after receipt of final payment under this Agreement.

Article 6 - Audits and Inspections.

At any time during normal business hours and as often as the BOCC may deem necessary, Contractor shall make its records with respect to matters covered by this Agreement available for examination. The Contractor shall permit the BOCC to audit, examine, and make excerpts from such records and audit all contracts, invoices, materials, payrolls, records of personnel, conditions of employment, and other data relating to this Agreement. The BOCC may call for a certified, independent audit to be performed by a mutually agreed upon auditor.

Article 7 - Independent Contractor.

The Contractor shall perform its duties hereunder as an independent contractor and not as an employee. Contractor affirms that it has or will secure at its own expense all personnel and materials required to perform the services detailed in Exhibit A. Such personnel shall not be employees of, nor have any contractual relationship with the BOCC.

7.1 Services required hereunder shall be performed by the Contractor or under its supervision, and all personnel engaged in the work shall be fully qualified and properly licensed or certified, as required by local, state and federal law or regulation to perform such services. Neither Contractor nor its personnel, if any, is entitled to Worker's Compensation Benefits or any other benefit of employment with Moffat County, Colorado. Further, Contractor is obligated to pay federal and state income tax on any compensation paid pursuant to this Agreement.

7.2 None of the services to be performed by Contractor under this Agreement shall be subcontracted or otherwise delegated without the prior written consent of the BOCC. The work subcontracted shall be specified in a written agreement between Contractor and its subcontractor(s), which agreement(s) shall be subject to each provision of this Agreement.

Article 8 - No Assignment.

The Contractor and subcontractor(s) hereto shall not assign or transfer any rights in this Agreement without the prior written consent of the BOCC.

Article 9 - Compliance with Laws.

The Contractor shall comply with all applicable federal, state and local laws, ordinances, resolutions, codes and regulations in providing the services detailed in Exhibit A.

Article 10 - Indemnification.

The Contractor agrees to indemnify and hold harmless the BOCC, and its officers, employees and agents, acting officially or otherwise, from any and all claims, demands, damages, and actions of any kind brought by anyone, including attorney's fees, which may arise out of or result from the negligent or willful misconduct of Contractor or its subcontractor(s) in the performance of services as set forth in this Agreement and/or the breach of any condition(s) of this Agreement.

Nothing herein shall be interpreted as a waiver of governmental immunity to which the BOCC may otherwise be entitled under the provisions of §24-10-101, *et seq.*, C.R.S., as amended.

Article 11 - Insurance.

At all times during the term of this Agreement, Contractor shall maintain the following insurance in the minimum coverage limits specified:

Workers' Compensation & Employers' Liability and Unemployment Insurance:
in accordance with §§8-40-101 and 8-70-101, *et seq.*, C.R.S., as amended;

Comprehensive General Liability, including broad form property damage: \$1,000,000.00 per person and \$1,000,000.00 per occurrence or as specified in the Colorado Governmental Immunity Act, §24-10-101, *et seq.*, C.R.S., as amended whichever amount is greater, and in addition \$1,000,000 aggregate.

Comprehensive Automobile Liability, including all owned, non-owned and hired vehicles: \$1,000,000.00 per person and \$1,000,000.00, per occurrence or as specified in the Colorado Governmental Immunity Act, §24-10-101, *et seq.*, C.R.S., as amended whichever amount is greater;

If any aggregate limits set forth above are reduced below the stated amount because of claims made or paid during the required policy period, the Contractor shall immediately obtain additional insurance to restore the full aggregate limit and furnish a certificate or other document showing compliance with this provision.

All insurance shall be issued by company(ies) authorized to do business in the State of Colorado and shall be written in a form satisfactory to the BOCC and filed with and approved by the Colorado Department of Insurance. Contractor shall demonstrate contractual liability coverage supporting the indemnity provisions of this Agreement, either through policy language or by waiver of exclusion. The BOCC shall be named as an additional insured on Contractor's Comprehensive General Liability Policy. Proof of Workers' Compensation & Employer's Liability and Unemployment Insurance is required. Certificate(s) of insurance and appropriate endorsements required by this Agreement shall be delivered to the BOCC at the time originals of this Agreement, executed by the Contractor, are delivered to the BOCC's Representative, identified below, for execution by the BOCC. The Certificate(s) shall provide that the insurance may not be materially changed, altered or canceled by the insurer without first giving ten (10) days written notice by certified or registered U. S. Mail, return receipt requested, to the BOCC.

Article 12 - Document Ownership - Works Made for Hire.

All of the deliverable items, if any, prepared for the BOCC under this Agreement shall belong exclusively to the BOCC and shall be deemed to be "works made for hire" under the copyright laws of the United States. To the extent any of the deliverable items may not, by operation of law or otherwise, be works made for hire, the Contractor hereby assigns to the BOCC the ownership of the copyright in the deliverable items, and the BOCC shall have the right to obtain and hold in its own name, copyrights, registrations, and similar protections.

The Contractor agrees to give the BOCC or its designee all assistance reasonably required to perfect such rights. To the extent that any pre-existing materials are contained in the deliverable items, the Contractor grants to the BOCC an irrevocable, non-exclusive, worldwide, royalty-free license to use, execute, publish, reproduce, display, perform, distribute copies of, and prepare derivative works based upon such pre-existing materials and derivative works thereof and to authorize others to do any, some, or all of the foregoing.

Article 13 - Inspections, corrections, removal, or acceptance of defective work

13.01 Notice of Defects

A. Prompt notice of all defective Work of which BOCC has actual knowledge will be given to Contractor. Defective Work may be rejected, corrected, or accepted as provided in this Article 13. Notice shall be hand-delivered, emailed, or sent by US mail at the discretion of the BOCC.

13.02 Acknowledgement of Notice by Contractor

Contractor shall respond to BOCC's notice of defective work within 7 days after receiving such notice.

13.03 BOCC May Stop the Work

A. If the Work is defective, or Contractor fails to supply sufficient skilled workers or suitable materials or equipment, or fails to perform the Work in such a way that the completed Work will conform to the Contract Documents, BOCC may order Contractor to stop the Work, or any portion thereof, until the cause for such order has been eliminated.

13.04 Correction or Removal of Defective Work

A. Promptly after receipt of written notice, Contractor shall correct all defective Work, whether or not fabricated, installed, or completed, or, if the Work has been rejected by BOCC, remove it from the Project and replace it with Work that is not defective. Contractor shall pay all claims, costs, losses, and damages arising out of or relating to such correction or removal.

13.05 Correction Period

A. If within 30 days year after the date for time of performance or by any specific provision of the Contract Documents, any Work is found to be defective, or if the repair of any damages to the BOCC's property or areas made available for Contractor's use by BOCC or permitted by Laws and Regulations is found to be defective, Contractor shall promptly, without cost to BOCC and in accordance with BOCC's written instructions:

1. Correct such defective Work; or
2. if the defective Work has been rejected by BOCC, remove it from the Project if possible and replace it with Work that is not defective, and
3. satisfactorily correct or repair or remove and replace any damage to other Work, to the work of others or BOCC's property or areas resulting therefrom.

B. If Contractor does not promptly comply with the terms of BOCC's written instructions, or in an emergency where delay would cause serious risk of loss or damage, BOCC may have the defective Work corrected or repaired or may have the rejected Work removed and replaced. All claims, costs, losses, and damages arising out of or relating to such correction or repair or such removal and replacement will be paid by Contractor.

13.06 Acceptance of Defective Work

A. If, instead of requiring correction or removal and replacement of defective Work, BOCC prefers to accept it, BOCC may do so. Contractor shall pay all claims, costs, losses, and damages attributable to BOCC's evaluation of and determination to accept such defective Work and for the diminished value of the Work to the extent not otherwise paid by Contractor pursuant to this sentence. If any such acceptance occurs, a Change Order will be issued incorporating the necessary revisions in the Contract Documents with respect to the Work, and BOCC shall be entitled to an appropriate decrease in the Contract Price, reflecting the diminished value of Work so accepted.

13.07 BOCC May Correct Defective Work

A. If Contractor fails within a reasonable time after written notice of defective Work from BOCC to correct defective Work, or to remove and replace rejected Work as required by BOCC, or if Contractor fails to perform the Work in accordance with the Contract Documents, or if Contractor fails to comply with any other provision of the Contract Documents, BOCC may, after seven days written notice to Contractor, correct, or remedy any such deficiency.

In the event that the Contractor does not acknowledge notice of defective Work from BOCC, BOCC may refuse to pay whole or any part of any payment owed to contractor to protect BOCC from Loss because:

1. the Work is defective, or completed Work has been damaged, requiring correction or replacement;
2. the Contract Price has been reduced by Change Orders;
3. BOCC has been required to correct defective Work or complete Work in accordance with Paragraph 13.07

IN THE EVENT THE CONTRACTOR ABANDONS THE WORK OR CEASES TO COMMUNICATE WITH THE BOCC, AND THE CALENDAR YEAR IN WHICH THE BOCC HAS APPROPRIATED FUNDS HAS PASSED, THEN THE BOCC SHALL NOT BE LIABLE TO PAY CONTRACTOR FOR ANY WORK PURSUANT TO THIS AGREEMENT.

Article 14 Termination for Cause.

- 14.01 If the Contractor or the BOCC fails to fulfill its obligations under this Agreement in a timely and proper manner or violates any of the provisions of this Agreement, the non-defaulting party shall thereupon have the right to terminate this Agreement for cause by giving written notice to the defaulting party of such termination and specifying the effective date of termination. The defaulting party, however, shall not be relieved of liability to the non-defaulting party for damages sustained by virtue of any breach of this Agreement. In the event of default by the Contractor, the BOCC may withhold payments due under Paragraph 4, above, for the purpose of set-off until such time as the exact amount of damages due the BOCC from the Contractor is determined.

14.02

A. The occurrence of any one or more of the following events will justify termination for cause:

1. Contractor's failure to perform the Work in accordance with the Contract Documents (including, but not limited to, failure to supply sufficient skilled workers or suitable materials or equipment.
2. Contractor's disregard of Laws or Regulations of any public body having jurisdiction;
3. Contractor's violation in any substantial way of any provisions of the Contract Documents.

B. If one or more of the events identified in Paragraph 14.02.A occur, BOCC may, after giving Contractor seven days written notice of its intent to terminate the services of Contractor:

1. Exclude Contractor from the Site, and take possession of the Work.
2. Incorporate in the Work all materials and equipment stored at the Site or for which BOCC has paid Contractor but which are stored elsewhere; and
3. Complete the Work as BOCC may deem expedient.

C. If BOCC proceeds as provided in Paragraph 14.02.B, Contractor shall not be entitled to receive any further payment until the Work is completed. If the unpaid balance of the Contract Price exceeds all claims, costs, losses, and damages sustained by BOCC arising out of or relating to completing the Work, such excess will be paid to Contractor. If such claims, costs, losses, and damages exceed such unpaid balance, Contractor shall pay the difference to BOCC.

D. Notwithstanding Paragraphs 14.02.B and 14.02.C, Contractor's services will not be terminated if Contractor begins within seven days of receipt of notice of intent to terminate to correct its failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt of said notice.

E. Where Contractor's services have been so terminated by BOCC, the termination will not affect any rights or remedies of BOCC against Contractor then existing or which may thereafter accrue. Any retention or payment of moneys due Contractor by BOCC will not release Contractor from liability.

CONTRACT\FORM DOCS\Purchase of Services Agreement Form

Article 15 - Termination for Convenience.

The BOCC may terminate this Agreement without cause at any time by giving at least thirty (30) days written notice to the Contractor. If this Agreement is terminated for the convenience of BOCC, the Contractor shall be paid for services provided prior to the date of termination.

Article 16 - Conflict of Interest.

During the term of this Agreement, the Contractor shall not perform similar services for persons, firms, or entities, including governmental entities, which have the potential to create a conflict of interest, unless the potential conflict is disclosed to and approved by the BOCC.

Article 17 - Modifications.

This Agreement may not be modified, amended or otherwise altered unless mutually agreed upon in a writing executed by the BOCC and the Contractor.

Article 18 - Governing Law.

The laws of the State of Colorado shall govern the validity, performance and enforcement of this Agreement. Should either the BOCC or Contractor institute legal action for enforcement of any obligation contained herein, it is agreed that venue shall be in Moffat County, Colorado.

Article 19 - Severability.

Should any provisions of this Agreement be determined by a court of competent jurisdiction to be unconstitutional or otherwise null and void, the remaining provisions of the Agreement shall remain in full force and effect.

Article 20 - Notices.

Notices to be provided under this Agreement shall be given in writing either by hand delivery or by certified return receipt requested United States mail, to the following:

BOCC's Representative:

Tony Bohrer
MCBOCC Chair
1198 West Victory Way, Suite 104
Craig, CO 81625
(970) 824-5516

Contractor:

SGLC Consulting, Inc.
Susan Cunningham
25 W. Timber Draw
Edwards, CO 81632
720-412-7879

Article 21 - Headings.

Titles and paragraph divisions are inserted in this Agreement for ease of reference and do not define, limit, or prescribe the scope or intent of the provisions of this Agreement or any part thereof.

Article 22 - Authority.

Each person signing this Agreement represents and warrants that he/she is fully authorized to enter into and execute this Agreement and to bind the party represented to the provisions of this Agreement.

Article 23 - Counterparts and Facsimile Signatures.

This Agreement may be executed in counterparts, each of which shall be deemed an original. Facsimile signatures of, or on behalf of, the BOCC or the Contractor on this Agreement and any modification hereto shall be effective for all purposes.

Article 24 - Force Majeure.

Neither party shall be liable for its failure to perform hereunder due to contingencies beyond its reasonable control, including but not limited to strikes, riots, war, and acts of God.

Article 25 - Integration of Understanding.

This Agreement represents the entire Agreement between the parties and supersedes all prior negotiations and representations, whether written or oral. Nothing herein shall be deemed to give anyone not a party to this Agreement any right of action against either the BOCC or the Contractor.

IN WITNESS WHEREOF, the BOCC and the Contractor have set their hands and seals.

BOARD OF COUNTY COMMISSIONERS
MOFFAT COUNTY, COLORADO

ATTEST:

By: _____
Tony Bohrer, Chair

Clerk to the Board

CONTRACTOR:
SGLC Consulting, Inc.

By: _____
Susan Cunningham

STATE OF COLORADO)
) ss.
COUNTY OF MOFFAT

The foregoing instrument was acknowledged before me this 1st day of September, 2023 by SUSAN CUNNINGHAM

MY COMMISSION EXPIRES APRIL 05, 2025

Notary Public

408 CARTERVILLE RD, EDWARDS, CO
Address
81631



AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
Moffat County Courthouse
1198 West Victory Way
Criadg, CO 81625

CONTRACT INFORMATION:
Contract For: General Construction

CHANGE ORDER INFORMATION:
Change Order Number: 008

Date: September 28, 2021

Date: September 7, 2023

OWNER: *(Name and address)*
Moffat County, Colorado
221 West Victory Way Suite 130
Criadg, CO 81625

ARCHITECT: *(Name and address)*
TreanorHL
1755 Blake Street, Suite 400
Denver, CO 80202

CONTRACTOR: *(Name and address)*
B H, Inc.
1175 East 2000 South,
Vernal, UT 84078

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

PCO #114 - NVR Changes	\$61,798.26
PCO #123 - French Drain at ADA Parking	\$2,444.20
PCO #126 - Unsuitable Grade Replacement	\$45,356.58

The original Contract Sum was	\$	18,535,618.00
The net change by previously authorized Change Orders	\$	3,640,287.59
The Contract Sum prior to this Change Order was	\$	22,175,905.59
The Contract Sum will be increased by this Change Order in the amount of	\$	109,599.04
The new Contract Sum including this Change Order will be	\$	22,285,504.63

The Contract Time will be unchanged by zero (0) days.

The new date of Substantial Completion will be September 1, 2023

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

TreanorHL
ARCHITECT *(Firm name)*

B.H. Inc.
CONTRACTOR *(Firm name)*

Moffat County, Colorado
OWNER *(Firm name)*

SIGNATURE

SIGNATURE

SIGNATURE

T. Andrew Pitts, Principal
PRINTED NAME AND TITLE

PRINTED NAME AND TITLE

PRINTED NAME AND TITLE

September 7, 2023
DATE

DATE

DATE



PCO #114 – NVR Changes

TO: TreanorHL

ATTN: Andrew Pitts

DATE: August 24, 2023

PROJECT: Moffat County Courthouse, Craig, CO

Scope of Work

- Axis NVR Swap (Current Solutions): \$55,624.00
- BHI – GC Fee & OH (10%): \$5,562.40
- Bond (1%): \$611.86

TOTAL AMOUNT OF MATERIAL AND LABOR: \$61,798.26

Additional Contract Days Requested: 0

NOTES:

B H, Inc.

By: _____

Print: _____

Title: _____

Date: _____

TreanorHL

By: _____

Print: _____

Title: _____

Date: _____

Moffat County

By: _____

Print: _____

Title: _____

Date: _____



Current Solutions

3184 Mesa Ave
Grand Junction, CO 81504
970-256-1175

Invoice

Date	Invoice #
7/26/2023	11420

Bill To
Moffat County IT Department 221 W Victory Lane, Suite 160 Craig, CO 81625

P.O. No.	Project	Terms
		Net 30

Quantity	Description	Rate	Amount
	Reference: Axis NVR Swap		
	Total Proposal Amount	55,624.00	55,624.00
		Total	\$55,624.00



PCO #123 – French Drain at ADA Parking

TO: TreanorHL

ATTN: Andrew Pitts

DATE: August 29, 2023

PROJECT: Moffat County Courthouse, Craig, CO

Scope of Work

- Bedded, perforated pipe, washed rock & geofabric (Anson): \$2,200.00
- BHI – GC Fee & OH (10%): \$220.00
- Bond (1%): \$24.20

TOTAL AMOUNT OF MATERIAL AND LABOR: \$2,444.20

Additional Contract Days Requested: 0

NOTES:

B H, Inc.

By: _____

Print: _____

Title: _____

Date: _____

TreanorHL

By: _____

Print: _____

Title: _____

Date: _____

Moffat County

By: _____

Print: _____

Title: _____

Date: _____

-----PROPOSAL-----



P.O. Box 777
789 Stock Dr.
Craig, CO 81626
P (970) 824-0382
F (970) 824-8536

Proposal submitted to: BHI, Inc. : Brandon Roper	Phone:	Date: 8-28-2023
Street 1198 W. Victory Way	Job name: Valley pan extension	
City, State and Zip Craig 81625	Location: Craig, CO	Job Phone N/A
Architect:	Date of Plans:	

We here by submit pricing, based on owner supplied plans, for:

French drain by ADA parking, MCCH

Labor, equipment and materials:

4" perforated pipe bedded in ¾" washed rock, geofabric wrapped, tied into existing storm sewer.

\$2200.00

SEE ABOVE PRICING

Dollars

Payment to be made as follows:

Per invoicing

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specific actions involving extra cost will be executed only upon written orders and will become an extra charge over and above the estimated. All agreements contingent upon strikes, accidents or delays beyond our control. A finance charge of 2.0% per month (APR 18%) will be applied on all past due accounts. Customer agrees to pay all cost of collection and reasonable attorney's fee if the account becomes delinquent and is referred to for collection Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's compensation Insurance.

Authorized

Signature Peter Miles for Mike Anson

*Note: This proposal
may be withdrawn by us if not
not accepted within 5 days.*

Acceptance of Proposal – The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature _____

Date of Acceptance: / /

Signature _____



PCO #126 – Unsuitable Subgrade Replacement

TO: TreanorHL
ATTN: Andrew Pitts
DATE: September 1, 2023
PROJECT: Moffat County Courthouse, Craig, CO

Scope of Work

- Remove soft subgrade and replace with cobble rock & Class 6 subgrade(Anson): \$40,825.00
- BHI – GC Fee & OH (10%): \$4,082.50
- Bond (1%): \$449.08

TOTAL AMOUNT OF MATERIAL AND LABOR: \$45,356.58

Additional Contract Days Requested: 0

NOTES:

Per 8-30-23 site visit and field directive by Roy Tipton

B H, Inc.

By: _____

Print: _____

Title: _____

Date: _____

TreanorHL

By: _____

Print: _____

Title: _____

Date: _____

Moffat County

By: _____

Print: _____

Title: _____

Date: _____

MCCH Unsuitable Subgrade replacement



Anson Excavating and Pipe Inc.

P.O. Box 777

Craig Co. 81626

Contact: Mike Anson

Phone: (970) 824-0382

Fax: (970) 824-8536

Quote To:

BHI, Inc,
Brandon Roper

Job Name:

Paving subgrade

Date of Plans:

8-30-2023 site visit

Revision Date:

R. Tipton directive

Phone:

Fax:

Please see below

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
10	Mobilization	1.00	LS	1,800.00	1,800.00
20	Remove soft subgrade	450.00	CY	10.50	4,725.00
30	Fabric placement	1.00	LS	3,250.00	3,250.00
40	3"-4" rock	225.00	CY	66.00	14,850.00
50	Class 6 compacted	225.00	CY	72.00	16,200.00
GRAND TOTAL					40,825.00

NOTES:

- Because of our previously scheduled work during M-F hours for the month of September, this scope of work has been priced with overtime labor included. Saturday and Sunday activity will be necessary to complete this.

**MEMORANDUM OF UNDERSTANDING BETWEEN
MOFFAT COUNTY BOARD OF COUNTY COMMISSIONERS
AND**

THE JUNIPER WATER CONSERVANCY DISTRICT

REGARDING: OPERATION OF THE LOWER YAMPA RIVER AUGMENTATION PLAN ACROSS JURISDICTION BOUNDARIES

This Memorandum of Understanding is entered into between the Moffat County, Colorado Board of County Commissioners ("Moffat County") and the Juniper Water Conservancy District ("JWCD") represented by their respective governing bodies, collectively referred to as "the Parties." C.R.S. § 29-1-203 provides authority for Governments to cooperate or contract with one another to provide any function, service, or facility lawfully authorized in Colorado.

Whereas: Moffat County is drafting the Lower Yampa River Augmentation Plan (herein referred to as the "Augmentation Plan") with the goal of adjudicating the water for the Augmentation Plan through water court in 2024. The Augmentation Plan will provide augmentation water, primarily, but not limited to, household water wells drilled after March 1, 2022 when the Lower Yampa River was designated over-appropriated by the State Engineer, Division of Water Resources, State of Colorado.

Whereas: Moffat County acknowledges its operational and administrative responsibility for the Augmentation Plan, and shall undertake all necessary actions to adjudicate and implement the Augmentation Plan without cost to JWCD.

Whereas: JWCD desires that Moffat County operate and administer the Augmentation Plan within that portion of the JWCD's boundaries shown in the attached Exhibit 1.

Now, therefore, both parties acknowledge and agree that:

1. The Parties agree that the Augmentation Plan offsets negative impacts of over appropriation of the Yampa River, and offers a responsible and managed future residential, agricultural, commercial, and industrial water development option that is important for the social and economic vitality of both Moffat County and JWCD.
2. Part of the Proposed Augmentation Area is located within JWCD's boundaries.
3. JWCD supports and approves Moffat County's operation and administration of the Augmentation Plan within the portion of JWCD's boundaries within Moffat County depicted in Exhibit 1.
4. Moffat County will bear the cost of operation and administration of the Augmentation Plan and will charge user fees and other costs to individual water users within the JWCD's boundaries who elect to participate in the Augmentation Plan.

DATED this _____ day of August, 2023.

MOFFAT COUNTY BOARD OF COUNTY
COMMISSIONERS

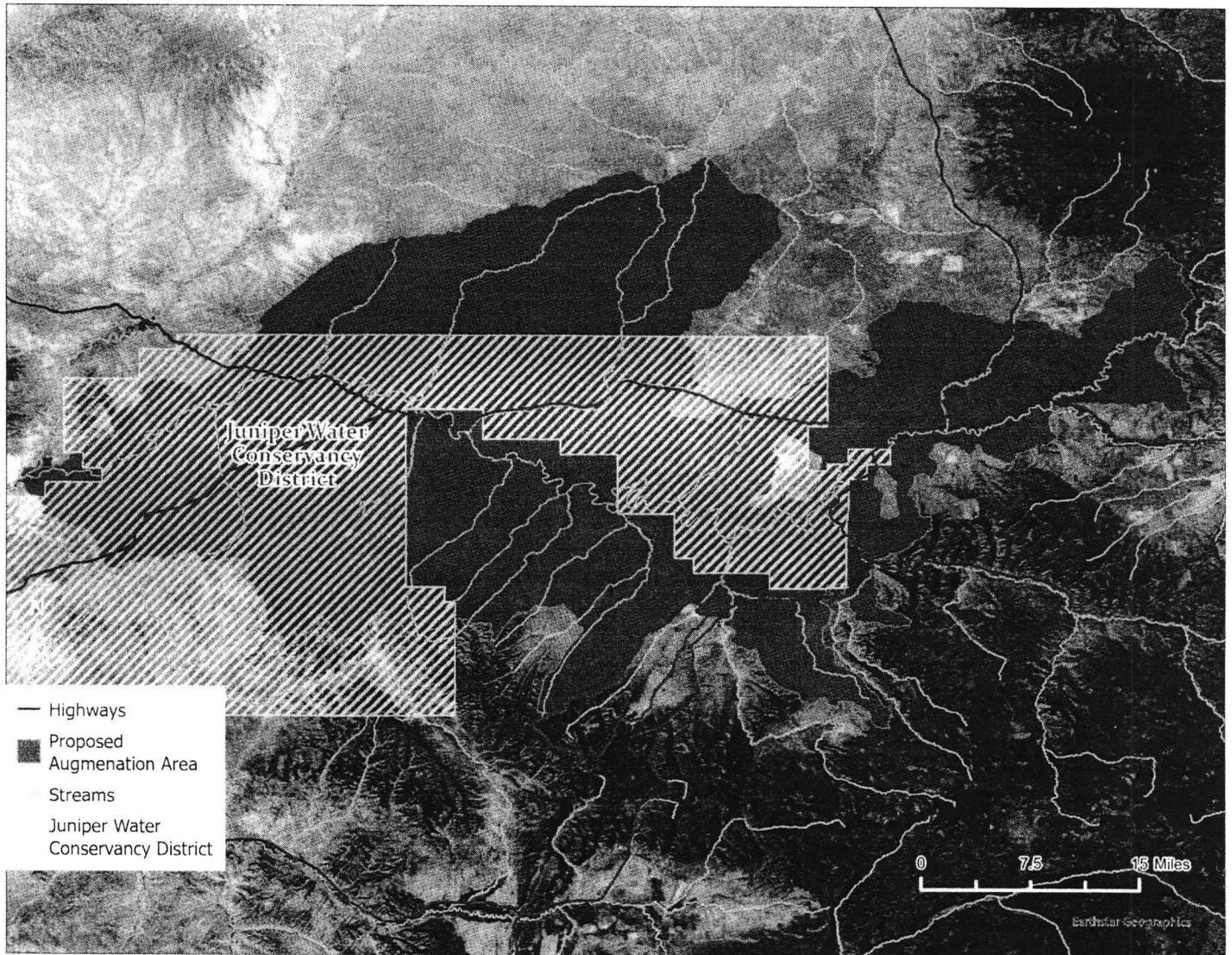
Tony Bohrer, Chairman

JUNIPER WATER CONSERVANCY DISTRICT

Darryl Z. Stuck - Chairman
[insert name, title]

EXHIBIT 1

Map of proposed Augmentation Area for the Lower Yampa River Augmentation Plan.



**MEMORANDUM OF UNDERSTANDING BETWEEN
MOFFAT COUNTY BOARD OF COUNTY COMMISSIONERS
AND**

THE GREAT NORTHERN WATER CONSERVANCY DISTRICT

REGARDING: OPERATION OF THE LOWER YAMPA RIVER AUGMENTATION PLAN ACROSS JURISDICTION
BOUNDARIES

This Memorandum of Understanding is entered into between the Moffat County, Colorado Board of County Commissioners ("Moffat County") and the Great Northern Water Conservancy District ("GNWCD") represented by their respective governing bodies, collectively referred to as "the Parties." C.R.S. § 29-1-203 provides authority for Governments to cooperate or contract with one another to provide any function, service, or facility lawfully authorized in Colorado.

Whereas: Moffat County is drafting the Lower Yampa River Augmentation Plan (herein referred to as the "Augmentation Plan") with the goal of adjudicating the water for the Augmentation Plan through water court in 2024. The Augmentation Plan will provide augmentation water, primarily, but not limited to, household water wells drilled after March 1, 2022 when the Lower Yampa River was designated over-appropriated by the State Engineer, Division of Water Resources, State of Colorado.

Whereas: Moffat County has diligently cooperated with the GNWCD and received support to operate and administer the Augmentation Plan within GNWCD's boundaries.

Whereas: Moffat County acknowledges its operational and administrative responsibility for the Augmentation Plan, and shall undertake all necessary actions to adjudicate and implement the Augmentation Plan without cost to GNWCD.

Whereas: GNWCD desires that Moffat County operate and administer the Augmentation Plan within that portion of the GNWCD's boundaries shown in the attached Exhibit 1.

Now, therefore, both parties acknowledge and agree that:

1. The Parties agree that the Augmentation Plan offsets negative impacts of over appropriation of the Yampa River, and offers a responsible and managed future residential, agricultural, commercial, and industrial water development option that is important for the social and economic vitality of both Moffat County and GNWCD.
2. Part of the Proposed Augmentation Area is located within GNWCD's boundaries.
3. GNWCD supports and approves Moffat County's operation and administration of the Augmentation Plan within the portion of GNWCD's boundaries within Moffat County depicted in Exhibit 1.
4. Moffat County will bear the cost of operation and administration of the Augmentation Plan and will charge user fees and other costs to individual water users within the GNWCD's boundaries who elect to participate in the Augmentation Plan.

DATED this ____ day of August, 2023.

MOFFAT COUNTY BOARD OF COUNTY
COMMISSIONERS

Tony Bohrer, Chairman

GREAT NORTHERN WATER CONSERVANCY DISTRICT


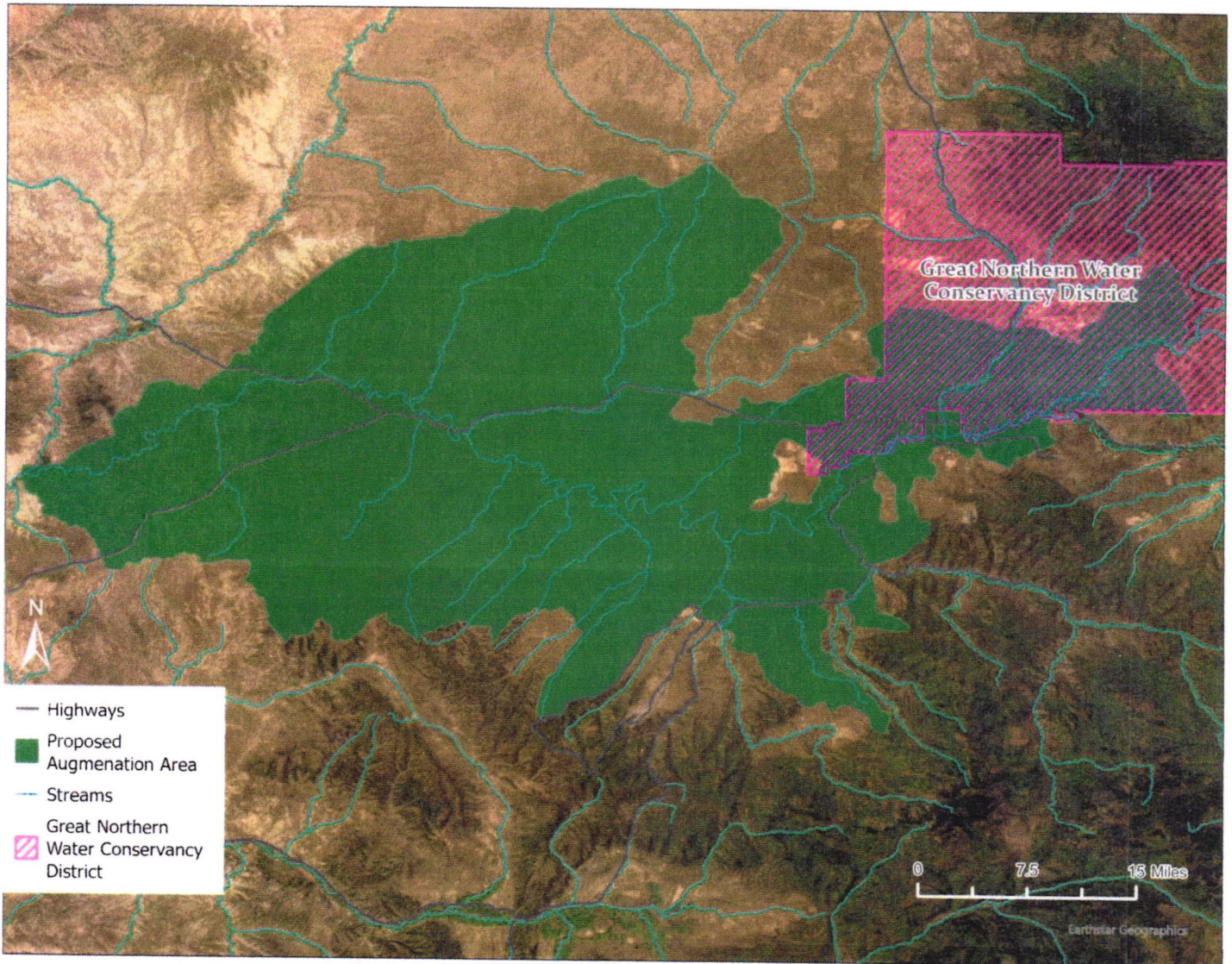

[insert name, title]
Albert F Ullard Chairman

EXHIBIT 1

Map of proposed Augmentation Area for the Lower Yampa River Augmentation Plan.





Clerk & Recorder

Stacy Morgan, Clerk & Recorder

September 12, 2023

We have decided to go with a different Printing Vendor for our Elections. We originally thought we would go with K&H Election Services, but we have now decided to go with Fort Orange Press as they seem to be willing to work with our needs better. Fort Orange Press was one of the vendors on our Bid Tabulation Sheet, and their cost is \$20,250.00 per Election, which is actually a little less than K&H was. Fort Orange Press has agreed to these prices through December 2024.

Stacy Morgan
Moffat County Clerk & Recorder



BID TABULATION

7/13/2023	Description: Printing Vendor for Moffat County Elections			
Date:	7/13/2023			
	Submission Date:			
BOCC Award:	Contract Time: No Contracts			
Vendor	Insurance	Price	Setup Fee	Total Bid Amount
ProVote Solutions	<u>N/A</u>	\$ 19,500.00	\$ -	\$ 19,500.00
Fort Orange Press	<u>N/A</u>	\$ 17,500.00	\$ 2,750.00	\$ 20,250.00
K&H Election Services	<u>N/A</u>	\$ 20,958.00	\$ -	\$ 20,958.00



BECAUSE EVERY BALLOT COUNTS™

Fort Orange Press Innovative Election Solutions Since 1905

August 31, 2023

Sarah Colding
Moffat County
1198 West Victory Way Suite 105
Craig, CO 81625

Dear Ms Colding:

Fort Orange Press is pleased to provide Moffat County with the following proposal for your **2023 Election Vote by Mail Packets**.

Description	Ballot Size	Single or Double Sided	Loose or Stitched	Quantity	Unit Price	Extended Price
Price for Vote by Mail Packet: Includes Envelope Set, 1 Ballot and 1 Instruction Sheet (Postage Not Included) Mail Drop in Albany NY	11" - 19"	Double	N/A	10,000	\$1.75	\$17,500.00
Additional items:					Total: \$17,500.00	

- Mail list data file set up fee per election: \$2,750.00
- Shipping to Colorado: Additional based on freight rates at the time of shipping.
- Pricing is effective through December 31, 2024 and based on the current paper market price index which is subject to change based on market conditions.

Please do not hesitate to contact me should you have any questions.

Thank you for considering Fort Orange Press!

Sincerely,

Fort Orange Press, Inc.

JP Thomas
VP of Sales

Accepted By: _____

Name/Title: _____

Date: _____

BALLOT PRINT AND MAIL SERVICES AGREEMENT

THIS BALLOT PRINT AND MAIL SERVICES AGREEMENT ("Agreement") is made as of the date of execution by the Parties, by and between the Board of County Commissioners of Moffat County, State of Colorado, on behalf of Moffat County, a governmental subdivision of the State of Colorado ("County"), and Fort Orange Press, whose address is 11 Sand Creek Road, Albany, New York 12205-1442, and whose phone number is 518-489-3233 ("Vendor.") (Collectively, County and Vendor are the "Parties").

RECITALS

1. Vendor is the provider of certain data services, ballot printing, and mailing services (the "Services"), more fully described in Exhibit A and Exhibit B, which are available for sale. Vendor also offers other services, support, and products ("Products") related to the elections process.
2. County desires to purchase from Vendor Products and Services that are described in Exhibits A and B.
3. The Board of County Commissioners of Moffat County, State of Colorado, is authorized to act on behalf of Moffat County pursuant to Article XIV, Section 1 of the Colorado Constitution and Colorado Revised Statutes (C.R.S.) § 30-11-101, C.R.S. § 30-11-103, and C.R.S. § 30-11-107.

NOW, THEREFORE, in consideration of the foregoing, the mutual covenants contained herein and other good and valuable consideration, the Parties agree as follows:

AGREEMENTS

1. Product and Service Purchase.

Vendor agrees to sell, and County agrees to purchase, the ballot printing and mailing services (and related products) that are described in Exhibit A and Exhibit B. (Hereafter these shall be called "Services.") County agrees to pay to Vendor in accordance with the fee schedule as shown in Exhibit A and the Parties expressly acknowledge and agree that if the cost of paper increases by more than one percent (1.0%) annually, the price will be adjusted to include the amount by which such annual paper cost increase exceeds one-percent (1.0%); provided, however, County shall not be required to pay as a paper cost adjustment more than two-percent (2.0%) in any one year during the term of this Agreement. The Parties further agree that the price for the Services shall remain the same for 2024.

2. Payment to Vendor.

County hereby agrees to pay to Vendor, no later than the applicable due date, all fees that are due and payable under this Agreement, including Ballot Printing, Mailing Services, Applicable Shipping Charges and any other items the County requests be produced hereunder. Payment terms on amounts billed

to County are net thirty-five (35) days. Vendor's invoices will conform to the reasonable requirements of the County.

3. Time of Performance.

Services of the Vendor for 2023 shall commence on 9/12/2023, and shall be substantially completed on or before 12/31/2023. For 2024, services of the Vendor shall commence on 1/2/2024 and shall be substantially completed on or before 12/31/2024.

4. Product Delivery.

Vendor shall deliver all Products and Services to County at Moffat County Elections, 1198 West Victory Way, Suite 103, Craig, Colorado 81625. The Products and Services will be delivered on a schedule that is mutually acceptable to the parties. Vendor shall not be responsible for delays in delivery of the Products and Services that are not caused by Vendor.

5. Availability and Retention of Records.

All records relating to the Products and Services provided under this Agreement and supporting documentation for invoices submitted to County by Vendor shall be retained and made available by Vendor for audit by County, its duly authorized representatives, the State of Colorado (including, but not limited to the Auditor of the State of Colorado, Inspector General or duly appointed law enforcement officials), and agencies of the United States government. Such records shall be retained by Vendor and made available for any time period required by state or federal law.

6. Assignment.

The Parties expressly agree that neither shall assign this Agreement without the prior written consent of the other. Vendor may subcontract services agreed to in this Agreement, but only with the written consent of the County. Any and all subcontracts are subject to the same terms, conditions, and covenants contained within this Agreement.

7. Governing Law.

This Agreement shall be governed, construed, and enforced under the laws of Colorado. Any legal action brought pursuant to this Agreement shall be filed in the courts of Colorado.

8. Integration and Modification.

This Agreement, including Exhibit A and Exhibit B, embodies the entire agreement of the Parties. There are no promises, terms, conditions or obligations other than those contained herein; and this Agreement shall supersede all previous communications, representations or contracts, either written or oral, between the Parties to this Agreement. This Agreement shall not be modified in any manner except by an instrument, in writing, executed by the Parties to this Agreement.

9. Severability.

If any term or provision of this Agreement shall be held to be invalid or unenforceable by a court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby and each remaining term and provision of this Agreement shall be valid and enforced to the fullest extent permitted by law.

10. Non-Appropriation.

Moffat County's expenditure of any funds under this Agreement beyond the current County fiscal year shall be expressly subject to and contingent upon the County's budgeting and appropriating funds for such purposes according to the Colorado Local Government Budget Law and C.R.S. § 29-1-110. Should such funds not be budgeted and appropriated for the County's obligations under this Agreement for future fiscal years, this Agreement shall terminate at the end of the fiscal year for which such funding has been lawfully budgeted and appropriated, and the County shall provide Vendor with prior written notice of such termination.

11. Compliance.

Vendor agrees to comply with all applicable federal, state, and local laws in the conduct of work hereunder. Vendor accepts full responsibility for payment of all taxes including, without limitation, unemployment compensation, insurance premiums, income tax deductions, social security deductions, and all other taxes or payroll deductions required for all employees engaged by Vendor in the performance of work under this Agreement.

12. Non-Discrimination.

Vendor certifies it is an equal opportunity employer and shall remain in compliance with state and federal civil rights and nondiscrimination laws and regulations including, but not limited to, Title VI, and Title VII of the Civil Rights Act of 1964 as amended, the Rehabilitation Act of 1973, the Americans with Disabilities Act, the Age Discrimination Act of 1975 and the Age Discrimination in Employment Act, as amended.

During the performance of this Agreement. Vendor will not discriminate against any employee, contract worker, or applicant for employment because of race, color, religion, sex, sexual orientation, national origin, ancestry, disability, Vietnam-era veteran status, age, political belief or place of birth. Vendor will take affirmative action to ensure that during employment, all employees are treated without regard to race, color, religion, sex, national origin, ancestry, disability, Vietnam-era veteran status, age, political belief or place of birth. Such action shall include, but is not limited to, the following: employment upgrading, demotion or transfer; recruitment or recruitment advertising; layoff, or termination; rates of pay or other forms of compensation; and selection for training.

Vendor, or any person claiming through Vendor, agrees not to establish or knowingly permit any such practice or practices of discrimination or segregation in reference to anything relating to this Agreement or in reference to any contractors or subcontractors of said Vendor.

13. Independent Relationship.

Nothing in this Agreement is intended to, nor shall be deemed to, create a partnership, association, or Joint venture between County and Vendor in the conduct of the provisions of this Agreement. Vendor shall at all times have the status of an independent contractor.

14. Waiver.

Any waiver by either Party of any right, provision or condition under this Agreement shall not be construed or deemed to be a waiver of any other right, provision or condition of this Agreement, nor a waiver of a subsequent breach of the same right, provision or condition.

15. Confidential Information.

All information owned, possessed or used by County which is communicated to, learned, or otherwise acquired by Vendor or its employees, agents or contractors in the performance of the terms of this Agreement shall be deemed to be, and shall remain to be, Confidential Information. Vendor shall not, beginning on the date of first communication between the County and Vendor and continuing through the term of this Agreement and thereafter, disclose, communicate or divulge to another, or use for Vendor's own benefit or the benefit of another, any such Confidential Information without the prior written consent of the County.

16. Risk of Loss.

Vendor agrees to bear all risk of loss, injury, or destruction of Products, as a result of this Agreement which occurs prior to delivery to the County. Upon delivery by Vendor to the County, and County taking possession of such Products, County agrees to bear all risk of loss, injury, or destruction of such Products.

17. Warranty.

Vendor warrants and represents that Services provided pursuant to this Agreement, including Exhibit A and Exhibit B, shall be timely performed in a professional and competent manner.

18. Governmental Immunity.

Notwithstanding any other provision to the contrary, no term or condition of this contract shall be construed or interpreted as a waiver, express or implied, of any of the immunities, rights, benefits, protection or other provisions of the Colorado Governmental Immunity Act § 24-10-101, *et. seq.*, C.R.S. as now or hereafter amended.

19. Parties Responsibility.

Each Party agrees to be responsible and assume liability for its own wrongful or negligent acts and omissions, and those of its officers, agents, and employees to the extent required by law. No term or condition of this Agreement shall be construed or interpreted as a waiver, either express or implied, of the

notice requirements, immunities, rights, benefits, defenses, limitations and protections available to County under Colorado law.

20. No Third-party Beneficiary.

Enforcement of the terms of this Agreement and all rights of action relating to enforcement are strictly reserved to the Parties. Nothing contained in this Agreement allows any claim or right of action in any third person or entity. Any person or entity other than County or Vendor receiving services or benefits pursuant to this Agreement is an incidental beneficiary only.

21. Notices.

All written notices required under this Agreement must be hand delivered, sent by overnight courier service, mailed by certified mail, return receipt requested, or mailed via United States mail, postage prepaid as follows:

By Vendor to: Moffat County Commissioners
1198 W. Victory Way, Ste. 104, Craig, CO 81625
Phone: 970-824-5517

With a copy to: Moffat County Attorney's Office
1198 W. Victory Way, Ste. 202, Craig, CO 81625
Phone: 970-826-3404

Moffat County Clerk & Recorder
Attn: Stacy Morgan
1198 W. Victory Way, Ste. 103, Craig, CO 81625
Phone: 970-824-9104

To Vendor:

Jane Nieckan (Name)
Fort Orange Press
11 Sand Creek Road, Albany, New York 12205-1442
Phone: 518-489-3233

Notices hand delivered or sent by overnight courier are effective upon delivery; notices sent by certified mail are effective upon receipt and notices sent by U.S. mail are effective upon the expiration of five (5) mail delivery days from deposit (postmarked) with the U.S. Postal Service.

22. No Construction Against Drafting Party.

The Parties and their respective counsel have had the opportunity to review this Agreement, and the Agreement will not be construed against any Party merely because this Agreement was prepared by a particular Party.

23. Binding Authority.

The person signing this Agreement on behalf of each Party represents and warrants that he or she has full legal power to execute this Agreement and that he or she has proper authority to bind and obligate his or her Party with respect to all provisions contained in this Agreement.

24. Successors and Assigns.

The rights and obligations of the Parties herein set forth shall inure to the benefit of and be binding upon the Parties hereto and their respective successors and assigns permitted under this Agreement.

25. Time is of the Essence.

The Parties agree that in the performance of the terms of this Agreement, time shall be of the essence.

26. Term.

The Parties declare, acknowledge and agree that the term of this Agreement shall be two (2) years. The second year is subject to annual appropriation by County and subject to Vendor's right to terminate immediately due to lack of approved appropriations as set forth in Section 10 of the Agreement; due to fraud; or due to disclosure of County's Confidential Information by Vendor.

27. Counterparts and Electronic Signatures.

This Agreement may be executed in counterparts, each of which shall be deemed an original. Electronic signatures of, or on behalf of, County or Vendor on this Agreement and any modification hereto shall be effective for all purposes.

28. Obligations at Expiration.

Upon expiration of this Agreement, Vendor shall provide to County an accounting of all monies due and payable to Vendor under this Agreement. County shall pay to Vendor all amounts owed, if any, within thirty-five (35) days of the date of the invoice that Vendor sends to County.

29. Provision of Names.

County is responsible for verifying the voter list provided to Fort Orange Press, the voter list does not contain any duplicate names. County acknowledges that Fort Orange Press does not check for duplicate names when it mails ballots to names on the voter list provided by County.

IN WITNESS WHEREOF, the Parties have signed this Agreement as of the day and year first above written,

VENDOR:

BOARD OF COUNTY COMMISSIONERS
OF MOFFAT COUNTY, COLORADO

By: Jane Niech
Title: Senior Vice President
Date: 9/7/23

By: _____

EXHIBIT A

(Proposal from Fort Orange Press to Moffat County)

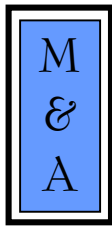
EXHIBIT B
Additional Scope of Services

Vendor must provide County the following:

1. Utilize Moffat County's electronic voter export file for envelope addressing requirements. The file will be exported from the VR database into a text format. A mail file mapping layout documenting the fields in each record and also examples with voter information will be provided. The database identifies the appropriate precinct/district (ballot) style for each vote by-mail.
2. Evaluate address standardization and conformity per USPS - Coding Accuracy Support System (CASS) requirements in order to achieve the lowest non-profit bulk rate available.
3. Exercise adequate quality control measures to ensure the delivery of the correct ballot style and appropriate precinct to each vote-by-mail and mail ballot voter.
4. Provide quality control documentation to the Moffat County Office of Elections and permit "on sight" inspections of quality controls and processes during printing and inserting of materials.
5. Provide the Moffat County Office of Elections proofs of the official ballot art, one per ballot type-style or per precinct, following with one per precinct for approval prior to printing. The proof ballot shall be imprinted with a PROOF watermark to differentiate them from the official ballots. Shipping charges of any proofs (ballots, sample ballots, envelopes, inserts) are assessed to the County.
6. Receive confirmation of approval from Moffat County Office of Elections prior to proceeding with envelope printing for the mail ballot packet.
7. Print and fold all official vote-by-mail and mail ballots by precinct per mail files. Assemble the appropriate ballot packet for each individual vote-by-mail and mail ballot voter and insert the following items into the outgoing mail-in ballot envelope: official ballot, insertion materials, and appropriate reply mail envelope. Preprint the individual vote-by-mail voter's name and address information and information required by the U.S. Postal service in order to mail the mail ballot packet. Tender all ballots to the U.S. Postal as requested by statutory deadlines.
8. Provide the Moffat County Office of Elections postage estimates for the mailing of mail ballot packets.
9. Prepare a mail ballot packet. Each packet shall be mailed using the most cost-effective means available. Each mail ballot packet shall be comprised of the following items (subject to changes by County): Outgoing envelope packet is properly addressed by ink jetting the

address of each voter onto the CRM: Official ballot; Insertions materials/Voter instructions; and appropriate reply mail envelope.

10. Comply with all specifications for ballot printing and must conform to the manufacturer's specifications.
11. Print official ballots with a barcode on ballot.
12. Deliver and tender mail ballot packets to the local General Mail Facility (GMF).
13. Print additional official ballots for the Moffat County Office of Elections if ordered "in office" use by precinct or ballot style, depending on the preference of the Moffat County Office of Elections. The Moffat County Office of Elections will determine quantities at the time of ordering. Print outgoing envelopes, insertion materials / voter instructions, and courtesy reply envelopes. The Moffat County Office of Elections will determine quantities at the time of ordering.
14. Pack all official ballots by location, by precinct or ballot style in order to facilitate inventory and retrieval. Shipping containers shall be labeled to identify contents. Labeling information must include: "Official Ballots", location, precinct number, and ballot style of contents. Packing information must accompany ballots. Packing specifications will be determined at the time of order.
15. Deliver all test ballots by precinct style or ballot style. The test ballot shall be imprinted with a TEST watermark to differentiate them from the official ballots.
16. If applicable, print additional sample ballot booklets for County's "in office" use by ballot style. The Moffat County Office of Elections will determine quantities at the time of ordering.
17. If the County is delayed in delivery with necessary information, or files or artwork to Vendor, per the agreed schedule, Vendor will need to extend its delivery dates accordingly.
18. In the event a product or service is not fully defined in the scope of work for sample ballot printing, ballot printing, insertion and mailing services or a new product or service is requested by the County from Vendor, Vendor will submit a quote to the County for such request. Only when the County agrees to proceed, is when execution of the quote will occur.



McMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

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245 CHAPEL PLACE, SUITE 300
P.O. Box 5850, AVON, CO 81620

WEB SITE: WWW.MCMAHANCPA.COM
MAIN OFFICE: (970) 845-8800
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E-MAIL: MCMAHAN@MCMAHANCPA.COM

**To the Board of County Commissioners
Moffat County, Colorado
Craig, Colorado**

We have audited the financial statements of Moffat County, Colorado (the "County") for the year ended December 31, 2022. Professional standards require that we provide you with the following information related to our audit.

Qualitative Aspects of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in the Notes to the Financial Statements.

Financial reporting standards for the County are promulgated by the Governmental Accounting Standards Board ("GASB"). No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Estimated allowance for uncollectible receivables at December 31, 2022, which management has based on industry practice and experience, including actual collections since year-end.
- Estimated useful lives for capital assets subject to depreciation, which management has based on industry practice and experience.
- Estimated asset value of gravel inventory, which management has based on actual costs incurred and overhead allocated to crush gravel per estimated cubic yard of gravel produced.
- Estimated closure and post-closure landfill liabilities, which management has based on a study performed by geotechnical and environmental engineers and industry practice and experience.
- Estimating the self-insurance claims incurred but not reported liability, which management has based on subsequent claims activity.

We evaluated the key factors and assumptions used to develop these estimates and found them reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Member: American Institute of Certified Public Accountants

PAUL J. BACKES, CPA, CGMA
MICHAEL N. JENKINS, CA, CPA, CGMA
MATTHEW D. MILLER, CPA

AVON: (970) 845-8800
ASPEN: (970) 544-3996
FRISCO: (970) 668-3481

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all misstatements prior to finalization of the 2022 audited financial statements.

- Adjust property tax receivable and related deferred revenue for the General, Human Services, and Public Health Funds
- Recognize federal grant revenue:
 - DOLA ARP allocation: \$1,290,034
 - FAA: \$202,113
 - USDA: \$4,571,054
- Accrue capital project invoices and related retainage due at year-end:
 - Airport Fund: (\$229,283)
 - Capital Projects Fund: (\$2,123,144)
- Post 2021 journal entries in order to agree the beginning 2022 fund balance on the Lease Purchase Fund to the 2021 audited financial statements (\$22,682,788)
- Reduce revenues and expenditures improperly recorded to the Lease Purchase Fund (\$16,891,890)
- Increase revenues and expenditures on the Capital Projects Fund to account for 2022 cash activity (\$16,593,780)
- Reverse COP bond interest posted twice (\$421,500)
- To adjust depreciation expense to actual (\$20,953)
- Adjust Incurred but Not Reported ("IBNR") claims estimate at year end.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

In planning and performing our audit of the financial statements of Moffat County, Colorado, Colorado (the "County") as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency in the County's internal control to be a material weakness:

Bank Reconciliations and Fund Use

The County's Health and Welfare Fund claims bank account has not been reconciled to the general ledger since the month of May 2022. In addition, certain other cash accounts on the Lease Purchase and Capital Projects Fund had not been reconciled during 2022 to Munis Financial System. It is our understanding that there has been turnover and unfulfilled positions in various County departments. Moving forward, we recommend the County complete bank reconciliations for all cash accounts recorded in the Munis Financial System, regardless of the value in the general ledger. Someone other than the preparer of those reconciliations should review the bank reconciliations to ensure they agree to the general ledger, investigate and inquire about any unusual items, and document his or her approval by initialing.

We also noted the following opportunities for improvement of the County's internal controls and business practices:

Library Cash Receipts

In our review of a selected sample of cash receipts, it was noted that cash receipt deposits for the Library are currently being made monthly with no supporting documentation. Ideally, cash deposits are entered through a cash receipting software or point-of-sale system, so a review of the cash being deposited can be performed against the cash receipts in the system. The Library also does not accept cards as a form of payment. The Library is exposed to the potential of theft of cash the longer it remains on the premises. To strengthen internal controls in this area, we suggest that bank deposits be made at least semi-monthly, increasing the frequency during periods of higher cash inflow.

Library Inventory

The County does not currently have a value recorded for its media and book inventory. This inventory should be accumulated and recorded on the Munis Financial System to properly reflect the assets of the Library Fund.

The GASB issued *Implementation Guide No. 2021-1* effective for reporting periods beginning after June 15, 2023, which clarifies question 5.1 in *Implementation Guide No. 2015-1*, stating that governments *should* capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. In 2022 we were unable to perform a restatement of the beginning fund balance, as the County is unable to determine the estimated dollar value of the library inventory. In 2023, we recommend the County obtain or calculate a valuation of the total library inventory, including intangible assets, if any, and begin depreciating them based off their estimated useful lives.

Jail Commissary

Because of the limited number of the Sheriff's administrative staff, adequate segregations of duties are currently not being achieved. The basic premise of internal control system is that no single employee should have access to both physical assets and the related accounting records, or to all phases of a transaction. Currently, the administrative assistant processes and cuts checks out of the jail commissary account and also reconciles the bank statement. Bank reconciliations are provided to the Finance Department, but the Finance Department only checks the totals and is not reviewing activity on these bank reconciliations. We recommend that someone in the Sheriff Department review the monthly bank statement and canceled checks after the Administrative Assistant has reconciled the bank statement. Indication of approval should be apparent with either a signature or initials.

Internal Policies

The County has developed several policies that describe several critical accounting function processes in detail. As of the end of the year, the County had completed transition from the previous Eden to the Munis software. In our discussions with management, none of these internal policies have been rewritten to be reflective of the new system in use. These policies are critical in the case of employee turnover and ensure processes function as normal until positions are filled. We recommend the County work to update these policies during 2023.

New Financial Reporting Standards

GASB has issued Statement No. 96, *Subscription-Based Information Technology Arrangements* ("GASB 96"), which requires recognition of certain right-to-use subscription assets and corresponding subscription liabilities. GASB 96 is effective for reporting periods beginning after June 15, 2022 so the County's financial statements as of and for the year ending December 31, 2023 must reflect the changes imposed by this new reporting standard.

We will work with County staff to support implementation of this new standard, and to assist with the related calculation and presentation considerations.

This report is intended solely for the information and use of the County Commissioners, management, and others within the organization and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,



McMahan and Associates, L.L.C.
August 25, 2023

**Moffat County, Colorado
Craig, Colorado**

**Financial Statements
December 31, 2022**



**Moffat County, Colorado
Financial Report
December 31, 2022**

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**Moffat County, Colorado
Financial Report
December 31, 2022**

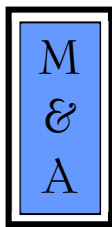
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**Moffat County, Colorado
Financial Report
December 31, 2022**

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McMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

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INDEPENDENT AUDITOR'S REPORT

**To the Board of County Commissioners
Moffat County, Colorado**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Moffat County, Colorado, Colorado (the "County"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. GAAP; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Member: American Institute of Certified Public Accountants

PAUL J. BACKES, CPA, CGMA
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INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Moffat County, Colorado

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with U.S. GAAS, we:

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

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

Required Supplementary Information

U.S. GAAP require Management's Discussion and Analysis in section B be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in section B in accordance with U.S. GAAS, which consisted of inquiries of management about 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 do 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.

**INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Moffat County, Colorado**

Required Supplementary Information (continued)

The budgetary comparison information in section E is not a required part of the basic financial statements but is supplementary information required by U.S. GAAP. The budgetary comparison information in section E is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining fund financial statements, individual fund budgetary information, the Local Highway Finance Report, and the Schedule of Expenditures of Federal Awards as required by *Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* included in the Single Audit Section listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fund financial statements, individual fund budgetary information, the Local Highway Finance Report, and the Schedule of Expenditures of Federal Awards included in the Single Audit Section listed in the accompanying table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the combining fund financial statements, individual fund budgetary information, the Local Highway Finance Report, the statistical section, and the Schedule of Expenditures of Federal Awards included in the Single Audit Section listed in the accompanying table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **August 25, 2023** on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and on compliance.

McMahan and Associates, L.L.C.

**McMahan and Associates, L.L.C.
Avon, Colorado
August 25, 2023**

MANAGEMENT DISCUSSION AND ANALYSIS



Moffat County, Colorado
Management Discussion and Analysis
December 31, 2022

As management of Moffat County, Colorado (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2022.

Financial Highlights

- The assets of Moffat County exceeded its liabilities at the close of the most recent fiscal year by \$102,855,082 (net position). Of this amount, \$43,257,009 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by \$11,290,019. The largest increases in net position occurred in General Fund generating \$8,745,352 in increased net position.
- As of the close of the current fiscal year, Moffat County governmental funds reported combined ending fund balances of \$58,412,331, a decrease of \$6,042,592 primarily due to capital outlay. Approximately \$45,941,508 of governmental fund balances is available for spending at the government's discretion (committed, assigned, and unassigned).
- At the end of the current year, the fund balance for the General Fund was \$27,357,984 or 257% of total general fund expenditures and transfers out.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also provides other supplementary information in addition to the financial statements themselves.

General Purpose Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general government, public safety, public works, health and human services, and community development.

The government-wide fund financial statements can be found on pages C1 and C2 of this report.

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: 1) governmental funds; and 2) fiduciary funds.

Moffat County, Colorado
Management Discussion and Analysis
December 31, 2022

Overview of the Financial Statements (continued)

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. The County's major governmental funds include the General Fund, Road and Bridge Fund, Human Services Fund, Jail Fund, Lease Purchase Payment Fund, and Capital Projects Fund. The County also reports a number of non-major governmental funds. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Administration of general County operations is accomplished through various departments within the General Fund. At the end of 2022, the fund balance was \$27,357,984; an increase of \$8,745,352 from 2021. The General Fund budgeted an increase of \$1,568,832 in 2022 to utilize the fund balance towards budgetary needs while maintaining a sufficient cash reserve. The County did not spend \$2,173,721 of budgeted Coronavirus State and Local Fiscal Recovery Funds. Additionally, all departments saw conservative spending compared to their adopted budgets, which further aided the increase in net position. The following is a list of the General Fund departments by function.

Statutory Functions:

- The Commissioners' Office coordinates County operations, financial reporting and accounting, and budget preparation.
- The Assessor's Office appraises and assesses taxes for all property within the County.
- The Clerk & Recorder's Office operates motor vehicle, recordings and runs all elections.
- The County Surveyor conducts surveys for the County.
- The Treasurer's Office collects taxes, fees and handles all County banking needs and serves as Public Trustee in processing deeds of trust.

Administration:

- The County Attorney's office provides legal counsel to the Board of County Commissioners, elected County officials and the County departments and boards.
- The Communications Department advises the Commissioners and informs the electorate of specific issues facing the County.
- The Finance Department is responsible to prepare the County Budget, write and administrate grants, assist department heads and elected officials with finance duties, coordinate the annual audit, oversee fixed asset accounting, collecting and preparing accounts payable and balancing the general ledger, preparation of payroll, and administers and processes all insurance billings.
- The principle functions of the Human Resources Department are to improve the recruitment and retention of qualified employees and to minimize risk through compliance with all local, state and national laws and regulations.
- The Information Technology Department provides implementation and maintenance to network services for the County.

Public Safety:

- The District Attorney's Office provides judicial services jointly with other counties within the district.
- The Sheriff's Department, County Jail, Coroner's Office, Emergency 911 Communication Center, Fire Control and the Emergency Management Office provide public safety.

Moffat County, Colorado
Management Discussion and Analysis
December 31, 2022

Overview of the Financial Statements (continued)

Governmental Funds (continued)

General Fund (continued)

Public Works:

- Moffat County maintains the Craig cemetery grounds.
- The Facilities Department is responsible for the repair and upkeep of the Courthouse, CSU Annex, Museum, Public Safety Center, Loudy Simpson Park and Sherman Youth Camp, Housing Authority, Human Services, Maybell Community Center, Hamilton Community Center, and the Craig, Maybell, and Dinosaur Libraries.
- The Fairgrounds provides gathering facilities for livestock work and many other community and family events.
- The Pest Management Department implements the State and County Undesirable Plant Management Plan including recommendations, physical assistance and herbicide applications, handles mosquito abatement through a comprehensive integrated management plan, and treats Mormon crickets and grasshopper infestations for members of the Pest District on a complaint basis.

Health and Human Services:

- The Maybell Ambulance Service serves approximately 2,700 square miles of unincorporated Moffat County, which includes the towns of Lay, Maybell, Greystone and the Brown's Park area. The County assists with purchases and maintains the ambulances and building for the agency. The agencies provide supplies and general operating costs for their ambulance agency.
- The Maybell Volunteer Fire Department provides emergency services within the Maybell area.
- Moffat County employs a part-time Veteran's Officer to assist residents who served honorably in the United States Armed Services or Merchant Marines and their surviving spouses and dependents.
- The Youth Services Department monitors a continuum of care for youth in crisis in the Juvenile Justice System.

Community Development:

- The Development Services Department provides and monitors procurement for improvements and capital projects within the County, planning information and direction to the general public and developers regarding zoning, subdividing and land use issues and the building inspection of building activities in the County.
- The Natural Resources Department researches and implements solutions to issues affecting Moffat County's natural resources.
- Moffat County provides for the Hamilton Community Center and Maybell Community Center, Senior Bus, Park, and Women's Club as well as contributions to many non-profit organizations in Moffat County.
- The Moffat County Extension Office and County Fair consist of a partnership of CSU, Moffat County and the USDA to promote the informal, non-credit educational system that links education and research with the needs of Moffat County citizens.

Special Revenue Funds: The County's special revenue funds account for specific revenues that are legally restricted to expenditure for a particular purpose. The County's special revenue funds include the Road and Bridge Fund, Human Services Fund, Public Health Fund, Jail Fund, Landfill Fund, Library Fund, Senior Citizens Fund, Airport Fund, Conservation Trust Fund, Emergency 911 Fund, and Moffat County Tourism Association Fund.

The special revenue funds contained fund balances of \$19,218,472 at the end of 2022, as compared to \$19,804,598 at the end of 2021, an increase of \$586,126.

Moffat County, Colorado
Management Discussion and Analysis
December 31, 2022

Overview of the Financial Statements (continued)

Governmental Funds (continued)

Capital Projects Funds: The County's capital projects funds are used to account for the acquisitions and construction of major capital equipment and facilities other than those financed by proprietary funds and trust funds. The County's capital projects funds include the Capital Projects Fund, the Telecommunications Capital Projects Fund, and the Shadow Mountain Village Local Improvement District. The capital projects funds contained a fund balance of \$24,361,806 at the beginning of 2022 and ended the year with a fund balance of \$10,151,741, a decrease of \$14,210,065. The main reason for the decrease was for spending down of bond proceeds for the construction of a new county building and other capital outlay totaling \$18,961,926, offset slightly by a rural federal grant in the amount of \$4,571,054.

Debt Service Fund: The County's debt service fund accounts for the resources used to make the lease-purchase payments on the certificates of participation for the Public Safety Center, and bond issuance for the county building. The debt service fund contained a fund balance of \$1,233,036 at the beginning of 2022 and ended the year with a fund balance of \$1,245,784, an increase of \$12,748.

Fiduciary Funds:

Custodial Funds: The County has assets held as a custodian for other governments and/or other funds. The largest custodial fund is the County Treasurer, which holds \$2,141,739 on behalf of other governments. The County also has a number of other minor custodial funds.

Schedules and Notes to the Financial Statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages in Section D of this report.

Schedules:

- The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found in Section E and F of this report.
- The Annual *Statement of Receipts and Expenditures for Roads, Bridges and Streets* is part of the Local Highway Finance Report sent to the State of Colorado (the "State").

Financial Analysis:

The County uses fund accounting to ensure compliance with finance-related legal requirements. The County adopts an annual appropriated budget for its funds. Budgetary comparison statements have been provided to demonstrate compliance.

Government-wide Financial Analysis:

As previously mentioned, the government-wide financial statements are designed to provide readers with a broad overview and long-term analysis of the County's finances, in a manner similar to a private-sector business.

Moffat County, Colorado
Management Discussion and Analysis
December 31, 2022

Government-wide Financial Analysis (continued): An analysis of net position may serve as a useful indicator of a government's financial health of the County. For December 31, 2022 the total assets were \$144,422,690, total liabilities and deferred inflows were \$41,567,608, and the County's net position was \$102,855,082. The following graph shows the County's net position for 2021 and 2022:

Moffat County's Net Position:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets:						
Current and other assets	\$ 74,901,724	\$79,253,605	\$ 142,734	\$ 119,230	\$ 75,044,458	\$ 79,372,835
Capital assets	69,162,368	51,773,465	215,864	236,816	69,378,232	52,010,281
Total Assets	<u>144,064,092</u>	<u>131,027,070</u>	<u>358,598</u>	<u>356,046</u>	<u>144,422,690</u>	<u>131,383,116</u>
Liabilities:						
Other liabilities	4,251,736	2,725,399	89	86	4,251,825	2,725,485
Long-term liabilities	27,931,681	28,181,221	-	-	27,931,681	28,181,221
Total Liabilities	<u>32,183,417</u>	<u>30,906,620</u>	<u>89</u>	<u>86</u>	<u>32,183,506</u>	<u>30,906,706</u>
Deferred Inflow of Resources:						
Property tax revenue	9,384,102	8,911,347	-	-	9,384,102	8,911,347
Total Deferred Inflows of Resources	<u>9,384,102</u>	<u>8,911,347</u>	<u>-</u>	<u>-</u>	<u>9,384,102</u>	<u>8,911,347</u>
Net Position:						
Net investment in capital						
assets	48,455,732	24,058,516	215,864	236,817	48,671,596	24,295,333
Restricted	10,926,477	29,859,641	-	-	10,926,477	29,859,641
Unrestricted	43,114,364	37,290,946	142,645	119,143	43,257,009	37,410,089
Total Net Position	<u>\$ 102,496,573</u>	<u>\$ 91,209,103</u>	<u>\$ 358,509</u>	<u>\$ 355,960</u>	<u>\$ 102,855,082</u>	<u>\$ 91,565,063</u>

Traditionally, the largest portion of any municipality's investments is in its capital assets. Land, buildings, equipment, machinery, and specialized tools are necessary in order to deliver and/or provide services to the County's residents and visitors. The County's net investment in capital assets account for 47% of its net position; these assets are not an available source for payment of future spending.

Moffat County, Colorado
Management Discussion and Analysis
December 31, 2022

Government-wide Financial Analysis (continued):

Moffat County's Statement of Activities:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 7,991,731	\$ 7,277,139	\$ 40,140	\$ 38,626	\$ 8,031,871	\$ 7,315,765
Operating grants and contributions	18,039,726	13,920,184	-	-	18,039,726	13,920,184
Capital grants and contributions	2,338,345	-	-	-	2,338,345	-
General revenues:						
Property taxes	8,967,716	9,062,960	-	-	8,967,716	9,062,960
Specific ownership taxes	975,454	987,335	-	-	975,454	987,335
Sales taxes	4,812,345	4,316,449	-	-	4,812,345	4,316,449
Investment earnings	539,057	59,304	1,146	141	540,203	59,445
General grants and contributions	1,729,072	1,776,521	-	-	1,729,072	1,776,521
CSLRF Funds	2,631,314	-	-	-	2,631,314	-
Other	1,334,447	376,624	-	-	1,334,447	376,624
Gain (loss) on disposals	-	136,752	-	-	-	136,752
Total Revenues	49,359,207	37,913,268	41,286	38,767	49,400,493	37,952,035
Expenditures:						
General government	9,468,896	8,665,183	-	-	9,468,896	8,665,183
Public safety	5,579,208	3,982,929	-	-	5,579,208	3,982,929
Public works	12,714,462	10,824,292	-	-	12,714,462	10,824,292
Health and human services	7,985,005	8,788,072	-	-	7,985,005	8,788,072
Community development	1,589,674	1,447,906	-	-	1,589,674	1,447,906
Interest	734,492	341,713	-	-	734,492	341,713
Sewer	-	-	38,737	43,623	38,737	43,623
Total Expenses	38,071,737	34,050,095	38,737	43,623	38,110,474	34,093,718
Change in net position after transfers	11,287,470	3,863,173	2,549	(4,856)	11,290,019	3,858,317
Net position - Jan 1	91,209,103	87,345,930	355,960	360,816	91,565,063	87,706,746
Net position - Dec 31	\$102,496,573	\$ 91,209,103	\$ 358,509	\$ 355,960	\$102,855,082	\$ 91,565,063

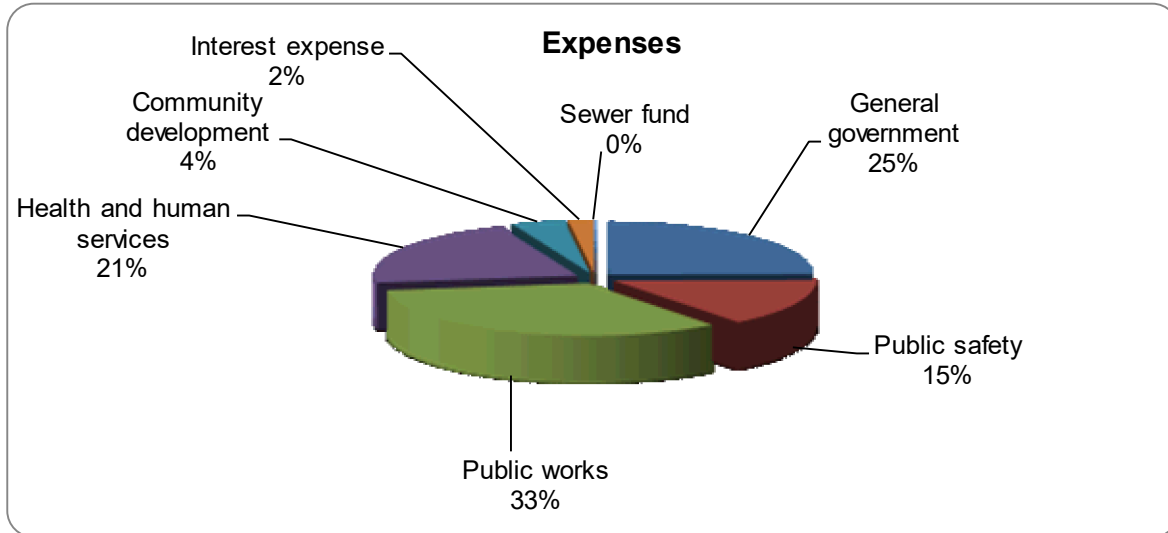
Governmental Activities: Governmental activities increased the County's net position by \$11,287,470, after transfers. Significantly impacting the 2022 results was a general increase in grant revenues, much of which related to COVID-19 grants and a grant to assist the County in the building of their new building. In addition, due to the issuance of debt in 2021 which led to high balances in investment and savings accounts combined with a higher yield for 2022, the County's net investment income increased significantly from 2021.

Business-type Activities: Business-type activities increased the County's net position by \$2,549.

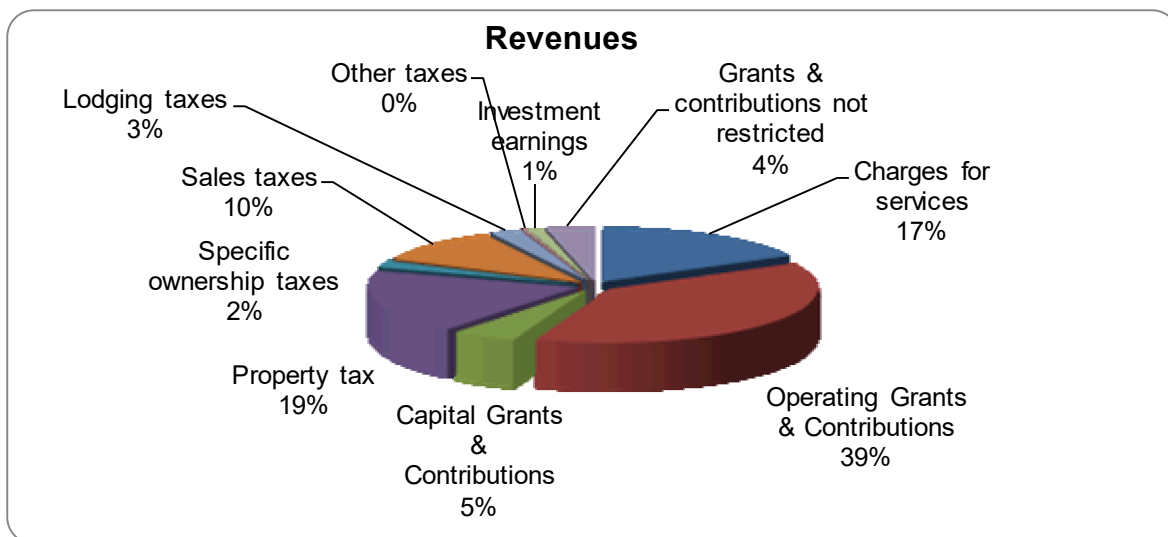
**Moffat County, Colorado
Management Discussion and Analysis
December 31, 2022**

Overview of the Financial Statements (continued):

The following graph depicts the County's 2022 expenditures:



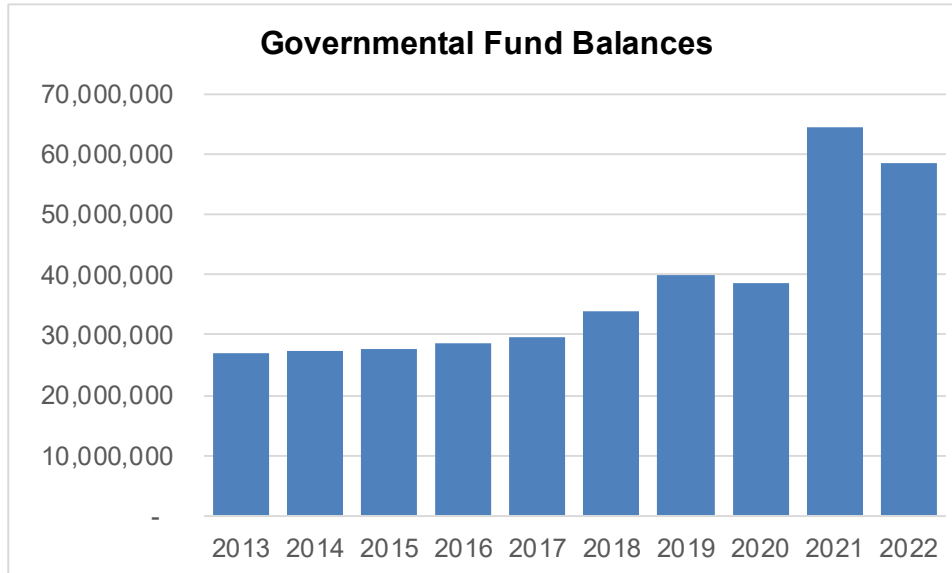
The following graph depicts the County's 2022 revenues:



Moffat County, Colorado
Management Discussion and Analysis
December 31, 2022

Fund Financial Analysis:

Below shows the County's total actual fund balances for fiscal years 2013 through 2022.



Governmental fund balances decreased \$6,042,592 during 2022 and all governmental funds had positive fund balances at December 31, 2022. Many of the funds have a committed operating reserve equal to 30% of operating expenditures, excluding capital outlay.

Budget Variances:

The County is required to amend the budgets of various funds for the current fiscal year. General Fund departments received budgetary increases totaling \$3,239,944 to cover expenditures.

The General Fund had the following significant variances from the final budget:

	Final Budget	Actual Amounts	Variance Positive (Negative)	Reason
<u>Revenues:</u>				
Taxes:				
Sales tax	2,679,475	3,912,652	1,233,177	Conservatively budgeted.
Other	50,000	1,019,348	969,348	Severance taxes higher than expected.
Charges for services	1,361,594	1,607,124	245,530	Higher treasurer, clerk, and recording fees
Investment earnings	25,385	225,234	199,849	Increase in yield on investments
<u>Expenditures:</u>				
General Government:				
Other administrative services	1,806,005	1,064,457	741,548	\$450,000 contingency budget unspent
Public Works:				
Grounds and buildings	951,654	716,502	235,152	Savings in wages due to unfilled positions
Parks and recreation	341,887	201,967	139,920	Deferred anticipated capital outlay to next year
Community Development:				
County fair	365,254	217,661	147,593	Operating supplies conservatively budgeted
Other Financing Sources (Uses):				
Transfers (out)	(2,713,346)	(3,012,854)	(299,508)	Based on actual need

Moffat County, Colorado
Management Discussion and Analysis
December 31, 2022

Next Year's Budget:

The County's General Fund balance at the end of fiscal year 2022 was \$27,357,984. A reserve is necessary to start the year and provide a consistent level of basic services to the residents and visitors of Moffat County from year to year. The County is attempting to maintain a reserve in the General Fund of 30% of operations plus an additional emergency reserve of 10% of operations. At December 31, 2022, the County had a General Fund balance of 257% of the 2022 actual expenditures (including transfers).

In 2023, the County is projected to decrease the General Fund Balance by approximately \$3,018,749.

Request for Information: This financial report is designed to provide a general overview of the County's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Moffat County Finance Office, 1198 W. Victory Way, Suite 109, Craig, Colorado 81625.

GOVERNMENT-WIDE FINANCIAL STATEMENTS



Moffat County, Colorado
Statement of Net Position
December 31, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Hospital	Housing Authority
Assets:					
Current Assets:					
Cash and investments - Unrestricted	\$ 56,756,701	\$ 129,460	\$ 56,886,161	\$ 12,052,269	\$ 1,017,930
Cash and investments - Restricted	1,245,784	-	1,245,784	3,893,238	118,619
Accounts, taxes, and other receivables	10,710,187	13,274	10,723,461	12,024,824	26,034
Due from other governments	4,644,706	-	4,644,706	-	-
Prepaid expenses	15,380	-	15,380	1,353,839	-
Inventory	1,528,966	-	1,528,966	-	-
Other current assets	-	-	-	1,390,841	-
Other Assets:					
Other assets	-	-	-	672,188	-
Capital Assets:					
Capital assets	122,955,830	790,676	123,746,506	86,495,459	4,975,295
Accumulated depreciation	(53,793,462)	(574,812)	(54,368,274)	(39,772,861)	(3,340,154)
Right to use leased assets	-	-	-	12,296,390	-
Accumulated amortization	-	-	-	(3,821,572)	-
Total Assets	144,064,092	358,598	144,422,690	86,584,615	2,797,724
Deferred Outflow of Resources:					
Deferred loss on refunding	-	-	-	491,381	-
Total deferred outflow of resources	-	-	-	491,381	-
Liabilities:					
Current Liabilities:					
Accounts payable	3,396,935	89	3,397,024	5,981,885	91,025
Accrued compensation	854,394	-	854,394	4,531,836	8,059
Unearned Revenue - Other	407	-	407	164,751	10
Non-Current Liabilities:					
Accrued interest	283,694	-	283,694	-	33,860
Due within one year:	438,248	-	438,248	2,782,850	8,550
Due longer than one year:	27,209,739	-	27,209,739	66,503,160	702,288
Total Liabilities	32,183,417	89	32,183,506	79,964,482	843,792
Deferred Inflow of Resources:					
Property tax revenue	9,384,102	-	9,384,102	1,366,032	-
Total deferred inflow of resources	9,384,102	-	9,384,102	1,366,032	-
Net Position:					
Net investment in capital assets	48,455,732	215,864	48,671,596	(14,088,594)	924,303
Restricted for emergencies	1,005,000	-	1,005,000	3,893,238	-
Restricted for debt service	1,245,784	-	1,245,784	-	-
Restricted for other purposes	8,675,693	-	8,675,693	-	-
Unrestricted	43,114,364	142,645	43,257,009	15,940,838	1,029,629
Total Net Position	\$102,496,573	\$ 358,509	\$102,855,082	\$ 5,745,482	1,953,932

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Statement of Activities
For the Year Ended December 31, 2022

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Hospital	Housing Authority
					Governmental Activities	Business-type Activities	Total		
Functions/Programs:									
Primary Government:									
Governmental Activities:									
General government	\$ 9,468,896	\$ 5,890,374	\$ 5,357,680	\$ -	\$ 1,779,158		\$ 1,779,158		
Public safety	5,579,208	285,331	545,876	-	(4,748,001)		(4,748,001)		
Public works	12,714,462	1,427,455	4,635,729	2,338,345	(4,312,933)		(4,312,933)		
Health and human services	7,985,005	216,073	7,336,759	-	(432,173)		(432,173)		
Community development	1,589,674	172,498	163,682	-	(1,253,494)		(1,253,494)		
Interest expense	734,492	-	-	-	(734,492)		(734,492)		
Total Governmental Activities	<u>38,071,737</u>	<u>7,991,731</u>	<u>18,039,726</u>	<u>2,338,345</u>	<u>(9,701,935)</u>		<u>(9,701,935)</u>		
Business-type Activities:									
Sewer	38,737	40,140	-	-		\$ 1,403	1,403		
Total Business-type Activities	<u>38,737</u>	<u>40,140</u>	<u>-</u>	<u>-</u>		<u>1,403</u>	<u>1,403</u>		
Total Primary Government	<u>\$ 38,110,474</u>	<u>\$ 8,031,871</u>	<u>\$ 18,039,726</u>	<u>\$ 2,338,345</u>	<u>(9,701,935)</u>	<u>1,403</u>	<u>(9,700,532)</u>		
Component Units:									
Hospital	\$ 71,183,086	\$ 66,102,314	\$ 3,268,724	\$ 452,194				\$ (1,359,854)	
Housing authority	789,094	443,270	456,796	-					\$ 110,972
Total Component Units	<u>\$ 71,972,180</u>	<u>\$ 66,545,584</u>	<u>\$ 3,725,520</u>	<u>\$ 452,194</u>				<u>(1,359,854)</u>	<u>110,972</u>
General Revenues:									
Taxes:									
Property tax, levied for general purposes					8,967,716	-	8,967,716	1,286,797	-
Specific ownership taxes					975,454	-	975,454	-	-
Sales taxes					4,812,345	-	4,812,345	-	-
Lodging taxes					1,153,033	-	1,153,033	-	-
Other taxes					181,414	-	181,414	-	-
Investment earnings					539,057	1,146	540,203	223,334	8,816
Grants and contributions not restricted to a specific purpose					1,729,072	-	1,729,072	-	-
Coronavirus State and Local Fiscal Recovery Funds					2,631,314	-	2,631,314	-	-
Total General Revenues					<u>20,989,405</u>	<u>1,146</u>	<u>20,990,551</u>	<u>1,510,131</u>	<u>8,816</u>
Change in Net Position					11,287,470	2,549	11,290,019	150,277	119,788
Net Position (as restated) - January 1					91,209,103	355,960	91,565,063	5,595,205	1,834,144
Net Position - December 31					<u>\$102,496,573</u>	<u>\$ 358,509</u>	<u>\$102,855,082</u>	<u>\$ 5,745,482</u>	<u>\$ 1,953,932</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS



Moffat County, Colorado
Governmental Funds
Balance Sheets
December 31, 2022

	General Fund	Road and Bridge Fund	Human Services Fund	Jail Fund	Lease Purchase Payment Fund	Capital Projects Fund	Non- major Funds	Total Governmental Funds
Assets:								
Cash and investments - Unrestricted	\$ 27,173,843	\$ 12,049,252	\$ 1,427,673	\$ 588,406	\$ -	\$ 7,723,663	\$ 4,593,115	\$ 53,555,952
Cash and investments - Restricted	-	-	-	-	1,245,784	-	-	1,245,784
Taxes receivable	8,754,071	-	467,308	-	-	-	162,723	9,384,102
Accounts receivable	877,301	32,583	-	125,708	-	-	289,930	1,325,522
Due from other governments	-	-	10,929	-	-	4,573,875	59,902	4,644,706
Prepaid items	-	-	3,610	1,002	-	-	10,768	15,380
Inventories	-	1,528,966	-	-	-	-	-	1,528,966
Due from other funds	-	10,528	-	-	-	-	10,742	21,270
Total Assets	36,805,215	13,621,329	1,909,520	715,116	1,245,784	12,297,538	5,127,180	71,721,682
Liabilities, Deferred Inflow of Resources and Fund Balances:								
Liabilities:								
Accounts/vouchers payable	340,812	137,025	125,151	28,756	-	2,145,797	271,637	3,049,178
Accrued salaries and benefits	331,078	241,246	97,241	104,890	-	-	79,939	854,394
Due to other funds	21,270	-	-	-	-	-	-	21,270
Unavailable revenue - other	-	-	-	-	-	-	407	407
Total Liabilities	693,160	378,271	222,392	133,646	-	2,145,797	351,983	3,925,249
Deferred Inflows of Resources:								
Unavailable property tax revenue	8,754,071	-	467,308	-	-	-	162,723	9,384,102
Total Deferred Inflows of Resources	8,754,071	-	467,308	-	-	-	162,723	9,384,102
Fund Balances:								
Non-spendable								
Inventory	-	1,528,966	-	-	-	-	-	1,528,966
Prepaid items	-	-	3,610	1,002	-	-	10,768	15,380
Spendable:								
Restricted	6,099,084	-	1,216,210	-	1,245,784	-	2,365,399	10,926,477
Committed	3,430,591	4,826,568	-	495,078	-	10,151,741	794,368	19,698,346
Assigned	-	6,887,524	-	85,390	-	-	1,441,939	8,414,853
Unassigned	17,828,309	-	-	-	-	-	-	17,828,309
Total Fund Balances	27,357,984	13,243,058	1,219,820	581,470	1,245,784	10,151,741	4,612,474	58,412,331
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 36,805,215	\$ 13,621,329	\$ 1,909,520	\$ 715,116	\$ 1,245,784	\$ 12,297,538	\$ 5,127,180	\$ 71,721,682

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Reconciliation of Governmental Fund Balances to the Statement of Net Position
December 31, 2022

Governmental Funds Total Fund Balance	\$ 58,412,331
<i>Add:</i>	
Capital assets, net of depreciation, are used in governmental activities are not considered current financial resources and, therefore, not reported in the governmental funds.	69,070,289
Internal service funds are used by the County to charge the costs of the employee's health insurance and administrative services to the individual funds. The assets and liabilities of the internal service fund are included with governmental activities.	2,945,633
<i>Less:</i>	
Bonded debt payable, is not due and payable in the current period and therefore are not reported in the funds. This is the amount of bonded debt payable, net of unamortized premium on issuance.	(24,309,671)
Compensated absences, are not due and payable in the current period and therefore are not reported in the funds. This is the amount of compensated absences payable.	(1,034,672)
Capital leases, are not due and payable in the current period and therefore are not reported in the funds. This is the amount of capital leases payable.	(294,468)
Landfill closure and post-closure costs, are not due and payable in the current period and therefore are not reported in the funds. This is the amount of landfill closure and post-closure payable.	(2,009,175)
Interest payable on debt is not recorded on the fund statements but rather recognized as an expenditure when due. This is the accrued interest on bonded debt that has been incurred but not yet due.	(283,694)
Governmental Activities Net Position	<hr/> \$ 102,496,573 <hr/>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Governmental Funds
Statement of Revenues, Expenses and Changes in Fund Balances
For the Year Ended December 31, 2022

	General Fund	Road and Bridge Fund	Human Services Fund	Jail Fund	Lease Purchase Payment Fund	Capital Projects Fund	Non- major Funds	Total Governmental Funds
Revenues:								
Taxes	\$ 13,256,245	\$ 1,415,539	\$ 479,665	\$ 455,574	\$ -	\$ -	\$ 482,940	\$ 16,089,963
Intergovernmental revenue	6,711,354	5,140,931	6,596,186	456,240	-	4,571,054	1,156,316	24,632,081
Charges for services	1,607,124	226,065	798	139,816	-	2,821	981,726	2,958,350
Reimbursements	232,604	-	-	4,978	-	-	6,749	244,331
Investment income	225,234	109,647	13,545	5,247	12,748	124,373	30,447	521,241
Other revenue	337,760	5,455	50,876	-	-	53,613	24,801	472,505
Total Revenues	22,370,321	6,897,637	7,141,070	1,061,855	12,748	4,751,861	2,682,979	44,918,471
Expenditures:								
General government	4,937,875	-	-	-	-	-	-	4,937,875
Public safety	2,962,466	-	-	2,352,714	-	-	86,996	5,402,176
Public works	1,717,012	6,924,588	-	-	-	-	1,094,195	9,735,795
Health and human services	260,168	-	7,099,960	-	-	-	606,974	7,967,102
Community development	759,594	-	-	-	-	-	750,155	1,509,749
Debt service:								
Principal	-	-	-	-	180,397	-	16,296	196,693
Interest	-	-	-	-	1,077,524	-	2,303	1,079,827
Capital outlay	-	968,488	-	213,138	-	18,961,926	13,295	20,156,847
Total Expenditures	10,637,115	7,893,076	7,099,960	2,565,852	1,257,921	18,961,926	2,570,214	50,986,064
Excess (Deficiency) of Revenues Over Expenditures	11,733,206	(995,439)	41,110	(1,503,997)	(1,245,173)	(14,210,065)	112,765	(6,067,593)
Other Financing Sources (Uses):								
Transfers in	25,000	-	-	1,215,900	1,257,921	-	566,499	3,065,320
Transfers (out)	(3,012,854)	-	-	(27,465)	-	-	-	(3,040,319)
Total Other Financing Sources (Uses)	(2,987,854)	-	-	1,188,435	1,257,921	-	566,499	25,001
Net Change in Fund Balances	8,745,352	(995,439)	41,110	(315,562)	12,748	(14,210,065)	679,264	(6,042,592)
Fund Balances - January 1	18,612,632	14,238,497	1,178,710	897,032	1,233,036	24,361,806	3,933,210	64,454,923
Fund Balances - December 31	\$ 27,357,984	\$ 13,243,058	\$ 1,219,820	\$ 581,470	\$ 1,245,784	\$ 10,151,741	\$ 4,612,474	\$ 58,412,331

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2022

Net Change in Fund Balances - Governmental Funds **\$ (6,042,592)**

Adjustments:

The repayment of debt is a use of current available resources but has no effect on Net Position because although the County has less current available resources, it also has less debt. This is the amount of principal payments on bonded debt during the year. 196,692

Internal service funds are used by management to charge the cost of health insurance and administrative services to individual funds. This is the amount of internal service fund net income during the year. (311,710)

Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds. This is the change in the amount of compensated absences not currently payable. (62,607)

Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay, including gain or loss on disposal. 17,392,232

Interest payable on debt is not recorded on the fund statements but rather recognized as an expenditure when due. This is the change in accrued interest and amortization of premium or discount on bonded debt that has been incurred but not yet due. 332,517

Decreases in long-term payables does not impact current financial resources to governmental funds. This transaction does not however, have any effect on Net Position because the County is responsible for future payments of this payable. This is the change in the estimated landfill closure and post-closure costs as a result of updating the closure cost study during the year. (217,062)

Change in Net Position of Governmental Activities **\$ 11,287,470**

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Proprietary Funds
Statement of Net Position
December 31, 2022

	Business-type Activities Enterprise Fund Sewer Fund	Governmental Activities Internal Service Funds
Assets:		
Current assets:		
Cash and investments	\$ 129,460	\$ 3,200,749
Accounts receivable	13,274	563
Total current assets	<u>142,734</u>	<u>3,201,312</u>
Non-current assets:		
Capital assets	790,676	119,937
Accumulated depreciation	(574,812)	(27,859)
Total non-current assets	<u>215,864</u>	<u>92,078</u>
Total Assets	<u>358,598</u>	<u>3,293,390</u>
Liabilities:		
Accounts payable and accrued liabilities	89	347,757
Total Liabilities	<u>89</u>	<u>347,757</u>
Net Position:		
Net investment in capital assets	215,864	92,078
Unrestricted	142,645	2,853,555
Total Net Position	<u>\$ 358,509</u>	<u>\$ 2,945,633</u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2022

	Business-type Activities Enterprise Fund Sewer Fund	Governmental Activities Internal Service Funds
Operating Revenues:		
Charges for services	\$ 40,140	\$ 11,631
Contributions	-	3,580,336
Other	-	842,894
Total Operating Revenues	40,140	4,434,861
Operating Expenses:		
Operations and maintenance	17,784	304,038
Claims and related insurance expenses	-	4,444,526
Depreciation	20,953	3,328
Total Operating Expenses	38,737	4,751,892
Operating Income (Loss)	1,403	(317,031)
Non-operating Revenue:		
Investment income	1,146	30,321
Total Non-operating Revenues	1,146	30,321
Income (Loss) Before Transfers	2,549	(286,710)
Transfers (out)	-	(25,000)
Change in Net Position	2,549	(311,710)
Net Position - January 1	355,960	3,257,343
Net Position - December 31	\$ 358,509	\$ 2,945,633

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2022

	Business-type Activities Enterprise Fund Sewer Fund	Governmental Activities Internal Service Funds
Cash Flows From Operating Activities:		
Cash received from customers	\$ 42,443	\$ 3,591,758
Other cash receipts	-	842,894
Cash paid for goods and services	(17,781)	(4,770,250)
Net Cash Provided (Used) by Operating Activities	<u>24,662</u>	<u>(335,598)</u>
Cash Flows From Non-Capital Financing Activities:		
Transfer from other fund	-	(25,000)
Net Cash Provided by Non-Capital Financing Activities	<u>-</u>	<u>(25,000)</u>
Cash Flows From Investing Activities:		
Interest received	1,146	30,321
Net Cash Provided by Investing Activities	<u>1,146</u>	<u>30,321</u>
Net Change in Cash and Cash Equivalents	25,808	(330,277)
Cash and Cash Equivalents - Beginning	<u>103,652</u>	<u>3,531,026</u>
Cash and Cash Equivalents - Ending	<u><u>129,460</u></u>	<u><u>3,200,749</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	<u>1,403</u>	<u>(317,031)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	20,953	3,328
(Increase) decrease in accounts receivable	2,303	(210)
Increase (decrease) in accounts payable and accrued liabilities	3	(21,685)
Total Adjustments	<u>23,259</u>	<u>(18,567)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 24,662</u></u>	<u><u>\$ (335,598)</u></u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	<u>Custodial Funds</u>
Assets:	
Cash and investments	<u>\$ 2,697,934</u>
Total Assets	<u><u>2,697,934</u></u>
 Liabilities	
Due to other governments	<u>1,214,801</u>
Total Liabilities	<u><u>\$ 1,214,801</u></u>
 Net Position	
Restricted for:	
Individuals, organizations, and other governments	<u>1,483,133</u>
Total Net Position	<u><u>\$ 1,483,133</u></u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Statement of Changes in Fiduciary Net Position
Custodial Funds
December 31, 2022

	<u>Custodial Funds</u>
Additions	
Collections for other governments	\$ 32,341,528
Collections for funds held for others	2,776,701
Public trustee activity	<u>781,867</u>
Total Additions	<u><u>35,900,096</u></u>
Deductions	
Disbursements to other governments	32,341,528
Disbursements to funds held for others	2,664,297
Public trustee activity	<u>779,586</u>
Total Deductions	<u><u>\$ 35,785,411</u></u>
Net Increase (Decrease) in Fiduciary Net Position	114,685
Net Position - Beginning	<u>1,368,448</u>
Net Position - Ending	<u><u>\$ 1,483,133</u></u>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS



Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022

I. Summary of Significant Accounting Policies

Moffat County (the "County") is located in northern Colorado. An elected Board of Commissioners is responsible for setting policy, appointing administrative personnel and the adoption of an annual budget in accordance with state statutes. The County's operations include health and human services, police protection, road maintenance, community development, landfill and general government operations. The County is also responsible for the operation of the County's jail and the Maybell Waste Water Treatment Facility.

The County's financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board ("GASB") is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

A. Reporting Entity

The reporting entity consists of (a) the primary government; i.e., the County, and (b) organizations for which the County is financially accountable. The County is considered financially accountable for legally separate organizations if it is able to appoint a voting majority of an organization's governing body and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the County. Consideration is also given to other organizations which are fiscally dependent; i.e., unable to adopt a budget, levy taxes, or issue debt without approval by the County. Organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete are also included in the reporting entity.

The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the County's operations.

The following entities are discretely presented as component units within the reporting entity:

The Memorial Hospital

The Memorial Hospital (the "Hospital") operations are included in these financial statements as a component unit due to the positive responses to the majority of the reporting entity criteria. The Hospital was formed to provide services within the County's boundaries. The Board of Directors is appointed by the County and the County approves the mill levy and approves all debt arrangements. Complete financial statements for the Hospital may be obtained directly from their administrative offices: 750 Hospital Loop, Craig, Colorado, 81625.

Housing Authority of Moffat County, Colorado

The Housing Authority of Moffat County (the "Housing Authority") operations are included in these financial statements as a component unit due to the positive responses to the majority of the reporting entity criteria. The Authority was formed to provide housing within the County boundaries. The Board of Directors is appointed by the County. Complete financial statements for the Housing Authority may be obtained directly from their administrative offices: 595 Ledford Street, Craig, Colorado, 81625.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

I. Summary of Significant Accounting Policies (continued)

A. Reporting Entity (continued)

The following entities are blended in the County's statements as governmental funds:

Moffat County Finance Corporation

The Moffat County Finance Corporation (the "Finance Corporation") operations are included in these financial statements as a component unit due to the positive responses to the reporting entity criteria. The Finance Corporation was formed to issue certificates of participation to finance the construction of the county public safety center. The financial statements of the Finance Corporation are blended in the County's statements as the Lease Purchase Payment Fund.

Shadow Mountain Village Local Improvement District

The Shadow Mountain Village Local Improvement District (the "Shadow Mountain LID") operations are included in these financial statements as a component unit due to the positive responses to the reporting entity criteria. The Shadow Mountain LID was formed to initiate, acquire, construct, maintain, repair and operate certain water resource projects and to finance the cost thereof. The financial statements of the Shadow Mountain LID are blended in the County's statements as the Shadow Mountain LID fund.

Other

The County has entered into various governmental agreements that do not meet the criteria for inclusion in these financial statements as component units or as joint ventures. The County receives funding from local, state, and federal government sources and must comply with all requirements of these funding sources. However, the County is not included in any other governmental reporting entity.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

I. Summary of Significant Accounting Policies (continued)

B. Component Unit Condensed Financial Statements

	<u>The Memorial</u>	<u>Housing</u>	<u>Total</u>
Assets:			
Current assets and other	\$ 31,387,199	\$ 1,162,583	\$ 32,549,782
Plant, property, and equipment, net	46,722,598	1,635,141	48,357,739
Right to use leased assets, net	8,474,818	-	8,474,818
Total Assets	<u>86,584,615</u>	<u>2,797,724</u>	<u>89,382,339</u>
Deferred Outflow of Resources:			
Deferred charges	491,381	-	491,381
Total Deferred Outflow of Resources	<u>491,381</u>	<u>-</u>	<u>491,381</u>
Total Assets and Deferred Outflow of Resources	<u>87,075,996</u>	<u>2,797,724</u>	<u>89,873,720</u>
Liabilities and Fund Equity:			
Current liabilities	10,678,472	141,504	10,819,976
Long-term debt	69,286,010	702,288	69,988,298
Total Liabilities	<u>79,964,482</u>	<u>843,792</u>	<u>80,808,274</u>
Deferred Inflow of Resources:			
Unavailable property tax revenue	1,366,032	-	1,366,032
Unavailable revenue - Other	164,751	10	164,761
Total Deferred Inflow of Resources	<u>1,530,783</u>	<u>10</u>	<u>1,530,793</u>
Fund Equity:			
Net position - Restricted	(10,195,356)	924,303	(9,271,053)
Net position - Unrestricted	15,940,838	1,029,629	16,970,467
Total Fund Equity	<u>5,745,482</u>	<u>1,953,932</u>	<u>7,699,414</u>
Total Liabilities, Deferred Inflow of Resources and Fund Equity	<u>\$ 87,240,747</u>	<u>\$ 2,797,734</u>	<u>\$ 90,038,481</u>
Operating Revenues	\$ 69,823,232	\$ 900,066	\$ 70,723,298
Expenses:			
Operating and other expenses	(67,176,078)	(660,463)	(67,836,541)
Depreciation and amortization	(4,007,008)	(128,631)	(4,135,639)
Operating Income (Loss)	<u>(1,359,854)</u>	<u>110,972</u>	<u>(1,248,882)</u>
Net Non-operating Revenues, Expenses and Transfers	<u>1,510,131</u>	<u>8,816</u>	<u>1,518,947</u>
Net Income	150,277	119,788	270,065
Net Position - January 1	<u>5,595,205</u>	<u>1,834,144</u>	<u>7,429,349</u>
Net Position - December 31	<u>\$ 5,745,482</u>	<u>\$ 1,953,932</u>	<u>\$ 7,699,414</u>

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

I. Summary of Significant Accounting Policies (continued)

C. Government-wide and Fund Financial Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Government-wide financial statements report on information of all of the non-fiduciary activities of the County and its component units. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The County's public safety, public works, health and human services, community development, and administration are classified as governmental activities. The Maybell Waste Water Treatment Facility is reported as a business-type activity.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities. The governmental functions are also supported by general government revenues (sales taxes, property and specific ownership taxes, investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the governmental function or business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The government-wide focus is on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

D. Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses.

The fund focus is on current available resources and budget compliance.

The County reports the following major governmental fund types and funds:

General Fund – The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. The County reports the following major special revenue funds:

The *Road and Bridge Fund* accounts for the County's share of state revenues that are legally restricted for the maintenance of highways and roads within the County's boundaries and to account for property taxes and other revenues restricted for highway and road purposes.

The *Human Services Fund* administers the County's state and federal revenues that are restricted for the providing of health and human services to the residents of the County.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

I. Summary of Significant Accounting Policies (continued)

D. Fund Financial Statements (continued)

The *Jail Fund* accounts for transactions relating to the operation of the County Jail building. Expenditures are funded by dedicated sales tax revenue.

The **Lease Purchase Payment Fund** accounts for revenue collected for payment of the County's certificates of participation.

The **Capital Projects Fund** accounts for capital improvement projects of the County used from bond proceeds and other contributions.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows.

The *Sewer Fund* accounts for the operations of the Maybell Waste Water Treatment Facility, which operates a sewage treatment plant in an unincorporated area.

Internal service funds account for the health insurance plan provided to County employees and administrative services and maintenance provided to the various County departments.

Fiduciary Funds - These funds include custodial funds which account for monies held on behalf of other governments and agencies that use the County as a depository or for property taxes collected on behalf of the other governments or agencies. Custodial funds are excluded from reporting in the government-wide financial statements. No budgets are adopted for the County's custodial funds.

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements. Financial statement presentation refers to classification of revenues by source and expenses by function.

1. Long-term Economic Focus and Accrual Basis

Both the governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

I. Summary of Significant Accounting Policies (continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

2. Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter (60 days) to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general long-term debt and compensated absences are recorded only when payment is due.

3. Financial Statement Presentation

As a general rule, the effect of Interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments where the amounts are reasonable equivalent to the value of the Interfund services provided and other charges between the County's sanitation function and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the sanitation function.

Amounts reported as program revenues include 1) charges to customers and applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise fund are charges to customers for services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

F. Financial Statement Accounts

1. Equity in Pooled Cash and Investments

The County's Treasurer is responsible for central cash management for all funds, as well as other entities falling under their jurisdiction. The County pools deposits and investments of all funds. Each fund's share of the pool is readily identified by the County's internal records.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

I. Summary of Significant Accounting Policies (continued)

F. Financial Statement Accounts (continued)

1. Equity in Pooled Cash and Investments (continued)

Except for departmental petty cash, cash held for third parties, and cash held by separate legal entities which are included in the reporting entity, all cash is deposited with the County Treasurer. The Treasurer invests this cash to achieve the best possible return on the investments. Interest revenue is allocated to funds as designated by the Board of Commissioners.

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within 3 months of the date acquired by the County.

Investments are stated at fair value, net asset value, or amortized cost. The change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The County investment policy permits investments in the following type of obligations which corresponds with State statutes:

- U.S. Treasury and Agency Obligations (maximum maturity of 24 months)
- Federal Instrumentality Securities (maximum maturity of 60 months)
- FDIC-insured Certificates of Deposit (maximum maturity of 60 months)
- Repurchase Agreements
- General Obligations and Revenue Obligations
- Local Government Investment Pools
- Money Market Mutual Funds

2. Receivables

Receivables are reported net of an allowance for uncollectible accounts.

3. Property Taxes

Property taxes are assessed in one year as a lien on the property, but not collected by the governmental unit until the subsequent year. In accordance with GAAP, the assessed but uncollected property taxes have been recorded as a receivable and as unavailable revenue on the fund financial statements.

4. Internal Transactions

Interfund services provided and used are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund, are recorded as expenditures or expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

I. Summary of Significant Accounting Policies (continued)

F. Financial Statement Accounts (continued)

5. Inventories

Inventory consists of fuel, gravel, parts and supplies for the County's use and is carried at cost using the average cost method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

6. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond December 31, 2022 are recorded as prepaid expenses. The cost of governmental type prepaid expenses are recorded as expenditures when consumed rather than when purchased.

7. Capital Assets

Capital assets, which include land, buildings, improvements, equipment, vehicles and infrastructure assets, are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at cost where historical records are available and at an estimated historical cost where no historical record exists. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable. Capital outlay for projects is capitalized as projects are constructed. Interest incurred during the construction phase is expensed as incurred.

Capital assets (excluding land) are depreciated using the straight-line method, over the following estimated lives:

Buildings	15 - 50 years
Building improvements	5 - 50 years
Infrastructure	25 - 75 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

I. Summary of Significant Accounting Policies (continued)

F. Financial Statement Accounts (continued)

8. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government reports deferred and amortized charges over the shorter of the life of the refunded or refunding debt, which are deferred and recognized as outflows of resources in the period that the amounts become available.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has three types of items that qualify for reporting in this category. Accordingly, the items, unavailable property tax revenue, unavailable revenue – other and deferred and amortized charges over the shorter of the life of the refunded or refunding debt, are deferred and recognized as inflows of resources in the period that the amounts become available.

9. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the governmental activities column in the government-wide financial statements. Vested or accumulated vacation leave of the proprietary fund type is recorded as an expense and liability of that fund as the benefits accrue to employees. In accordance with provisions of GASB No.16 *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

10. Premium and Discount on Bonded Debt

The premium and discount on bonded debt is deferred and amortized over the life of the debt using the amount of principal outstanding methodology. The unamortized premium at December 31, 2022 was \$2,616,644.

11. Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it that are properly applicable to another fund, are recorded as expenditures or expenses in the reimbursing fund as a reduction of expenditures or expenses in the fund that is reimbursed. All other interfund transactions, except for quasi-external transactions and reimbursements, are reported as transfers.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

I. Summary of Significant Accounting Policies (continued)

G. Significant Accounting Policies

1. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the County's management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

2. Credit Risk

Receivables in the County's funds are primarily due from other governments. Management believes that the credit risk related to these receivables is minimal.

3. Restricted and Unrestricted Resources

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

4. Net Position and Categories and Classification of Fund Balance

Governmental accounting standards establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, include Non-spendable, Restricted, Committed, Assigned, and Unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund Balance can have different levels of restraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the general fund. The general fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance. For further details of the various fund balance classifications refer to Note IV.J.

At December 31, 2022, the County reported \$1,245,784 of net position restricted for debt service payments, \$1,005,000 of net position restricted for emergencies, and \$8,675,693 of net position restricted for other purposes.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

II. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund Balance Sheet includes a reconciliation between fund balance of the total governmental funds and net position of governmental activities as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that "Capital assets, net of depreciation, are used in governmental activities are not considered current financial resources, and therefore, are not reported in the governmental funds". This \$69,070,289 difference is related to property, plant and equipment of \$122,835,893 less accumulated depreciation of \$53,765,604. More information can be found on page C4.

B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances includes reconciliation between net change in fund balances of governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains "Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense". The details of this \$17,392,232 difference represents capital outlay of \$20,215,698, less depreciation expense of \$2,823,466. More information can be found on page C6.

III. Stewardship, Compliance, and Accountability

A. Budgetary Information

As required by Colorado Statutes, all funds have legally adoptable budgets and appropriations. The total expenditures for each fund may not exceed the amount appropriated. Appropriations for a fund may be increased if unanticipated revenues offset them. All appropriations lapse at year-end.

Budgets are prepared on the basis of GAAP for all funds except for the Sewer Fund, Health Insurance Trust Fund and the Central Duplicating/IT Fund.

The budgets for these funds have been adopted on a non-GAAP basis and are reconciled to GAAP on pages F13, F17 and F18.

As required by Colorado Statutes, the County followed the required timetable noted below in preparing, approving, and enacting its budget for 2022.

1. For the 2022 budget year, prior to August 25, 2021, the County Assessor sent to the County a certified assessed valuation of all taxable property within the County's boundaries. The County Assessor may change the assessed valuation on or before December 10, 2021 only once by a single notification.
2. On or before October 15, 2021, the County Administrator submitted to the County Commissioners a recommended budget which detailed the necessary property taxes needed along with other available revenues to meet the County's operating requirements.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

III. Stewardship, Compliance, and Accountability (continued)

A. Budgetary Information (continued)

3. Prior to December 15, 2021, the County computed and certified to the County Commissioners a rate of levy that derived the necessary property taxes as computed in the proposed budget.
4. After a required publication of "Notice of Proposed Budget" and a public hearing, the County adopted the proposed budget and an appropriating resolution, which legally appropriated expenditures for the upcoming year.
5. After adoption of the budget resolution, the County may make the following changes: a) it may transfer appropriated money between funds; b) approve supplemental appropriations to the extent of revenues in excess of estimated revenues in the budget; c) approve emergency appropriations; and d) reduce appropriations for which originally estimated revenues are insufficient.

Taxes levied in one year are collected in the succeeding year. Thus, taxes certified in 2021 were collected in 2022 and taxes certified in 2022 will be collected in 2023. Taxes are due on January 1st in the year of collection; however, they may be paid in either one installment (no later than April 30th) or two equal installments (not later than February 28th and June 15th) without interest or penalty. Taxes that are not paid within the prescribed time bear interest at the rate of one percent (1%) per month until paid. Unpaid amounts and the accrued interest thereon become delinquent on June 16th.

During the year, supplemental appropriations were necessary. The budgetary comparison statements reflect the original budget and the final budget after legally authorized revisions were made.

The Capital Projects Fund had expenditures in excess of budget appropriations, which may be a violation of state statute.

B. TABOR Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20, commonly known as the Taxpayer's Bill of Rights ("TABOR"). TABOR contains revenue, spending, tax and debt limitations that apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increase, mill levy above that for the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government.

Except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, TABOR requires advance voter approval for the creation of any multiple-fiscal year debt or other obligation unless adequate present cash reserves are pledged irrevocably and held for payments in all future fiscal years.

TABOR also requires local governments to establish emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of fiscal year spending for fiscal years ending after December 31, 1995. Fiscal year spending excludes bonded debt service and enterprise spending. The County has restricted a portion of the December 31, 2022 year-end fund balance in the General Fund for this purpose in the amount of \$1,005,000, which is the approximate required reserve.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

III. Stewardship, Compliance, and Accountability (continued)

B. TABOR Amendment (continued)

On November 5, 1996, the County's electorate approved the following ballot question:

"Shall Moffat County, Colorado be authorized and permitted to collect, retain and expend all revenues and other funds collected during 1995 and each subsequent year from any source; notwithstanding the limitations of Article X, Section 20 of the Colorado Constitution, effective January 1, 1995, provided, however, that no sales tax, use tax or property tax mill levy shall increase at any time nor shall any new tax be imposed without the prior approval of the voters of Moffat County?"

In November 2016, the County's electorate approved the following ballot question:

"Without increasing the current property tax rate, shall Moffat County, Colorado, be permitted to collect, retain and spend the full amount of property tax revenues it receives in 2017 and in subsequent years notwithstanding and limitations on revenue contained in section 29-1-301, Colorado Revised Statutes?"

The County's management believes it is in compliance with the financial provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions, including the interpretation of how to calculate fiscal year spending limits, will require judicial interpretation.

IV. Detailed Notes on All Funds

A. Deposits and Investments

The County's deposits are entirely covered by federal depository insurance ("FDIC") or by collateral held under Colorado's Public Deposit Protection Act ("PDPA"). Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. The PDPA allows the institution to create a single collateral pool for all public funds. The collateral pool is to be maintained by another institution or held in trust for all the uninsured public as a group. The market value of the collateral must equal or exceed 102% of the uninsured deposits. At December 31, 2022, the carrying value of the County's deposits was \$60,829,879. The bank balances of these accounts were \$61,199,589.

Fair Value of Investments

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

At December 31, 2022, the County had the following recurring fair value measurements:

Investments Measured at Fair Value		Fair Value Measurements Using		
		Level 1	Level 2	Level 3
U.S. Treasuries	\$ 7,279,323	-	7,279,323	-
Repurchase Agreements	40,379,433	-	40,379,433	-
Certificates of Deposit	2,448,000	-	2,448,000	-
	<u>\$ 50,106,756</u>	<u>-</u>	<u>50,106,756</u>	<u>-</u>
Investments Measured at Net Asset Value		Total		
Colotrust	\$ 6,310,288			
Investments Measured at Amortized Cost		Total		
C-Safe	\$ 2,001,989			

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following:

- U.S. Treasuries and U.S. Agencies: quoted prices for identical securities in markets that are not active.
- Repurchase Agreements and Negotiable Certificates of Deposit: matrix pricing based on the securities' relationship to benchmark quoted prices;

The Investment Pool represents investments in COLOTRUST and C-SAFE. The fair value of the pool is determined by the pool's share price. The County has no regulatory oversight for the pool. At December 31, 2022, the County's investments in COLOTRUST were 11% of the County's investment portfolio. Investments in C-SAFE were 3% of the investment portfolio.

Interest Rate Risk. As a means of limiting its exposure to interest rate risk, the County diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer and type of issuer. The County coordinates its investment maturities to closely match cash flow needs and restricts the maximum investment term to less than five years (less in some cases) from the purchase date. As a result of the limited length of maturities the County has limited its interest rate risk.

Credit Risk. County investment policy limits investments to those authorized by State statutes as listed in Note I.F.1. The County's general investment policy is to apply the prudent-person rule: investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Concentration of Credit Risk. The County diversifies its investments by security type and institution. Financial institutions holding County funds must provide the County a copy of the certificate from the Banking Authority that states that the institution is an eligible public depository.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

The County has a standard "Master Repurchase Agreement" that requires that the securities underlying the repurchase agreement have market values equal to or exceeding the aggregate "Buyers Margin Amount". Percentages for calculating the "Buyers Margin Amount" are 100% for cash and 103% for FNMA mortgage backed securities.

At December 31, 2022, the County had \$0 in unrealized gains and losses, which reflects the changes in fair market value of the investments. The County held deposits and investments with the following maturities:

Type:	Rating	Carrying	Maturities	
			Less Than	One to Five
Deposits:				
Petty Cash	Not Rated	\$ 20,704	\$ 20,704	\$ -
Checking Accounts	Not Rated	2,241,778	2,241,778	-
Savings Accounts	Not Rated	95,757	95,757	-
Money Market	Not Rated	52,607	52,607	-
Investments:				
Investment Pools	AAAm	8,312,277	8,312,277	-
Repurchase Agreement	Not Rated	40,379,433	40,379,433	-
Certificates of Deposit	Not Rated	2,448,000	2,448,000	-
U.S. Treasuries	AA+	7,279,323	7,279,323	-
		<u>\$ 60,829,879</u>	<u>\$ 60,829,879</u>	<u>\$ -</u>

The Moffat County Housing Authority, a discretely presented component unit, held deposits and investments with the following maturities:

Type:	Rating	Carrying	Maturities	
			Less Than	One to Five
<i>Deposits:</i>				
Checking Accounts	Not Rated	\$ 921,480	\$ 921,480	\$ -
Savings Accounts	Not Rated	118,619	118,619	-
Money Market	Not Rated	96,450	96,450	-
		<u>\$ 1,136,549</u>	<u>\$ 1,136,549</u>	<u>\$ -</u>

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

The bank balance value of deposits for the Hospital, a discretely presented component unit, was \$15,945,507. At December 31, 2022 all of the Hospital's bank balances were either insured by FDIC or collateralized by securities held by the pledging financial institution's trust department in the Hospital's name.

At December 31, 2022, the Hospital, held the following cash and investments:

Cash and cash equivalents	<u>\$ 15,945,507</u>
Total	<u><u>\$ 15,945,507</u></u>

B. Receivables

Receivables as of year-end for the County's governmental funds, including applicable allowances for uncollectible accounts, are as follows:

	General Fund	Road and Bridge Fund	Human Services Fund	Jail Fund	Capital Projects Fund	Non-major Funds & ISF Funds	Total Governmental Funds
Receivables:							
Accounts	\$ 877,301	\$ 32,583	\$ -	\$ 125,708	\$ -	\$ 290,493	\$ 1,326,085
Taxes	8,754,071	-	467,308	-	-	162,723	9,384,102
Intergovernmental	-	-	10,929	-	4,573,875	59,902	4,644,706
Gross receivables	<u>9,631,372</u>	<u>32,583</u>	<u>478,237</u>	<u>125,708</u>	<u>4,573,875</u>	<u>513,118</u>	<u>15,354,893</u>
Less: allowance for uncollectible	-	-	-	-	-	-	-
Net receivables	<u><u>\$ 9,631,372</u></u>	<u><u>\$ 32,583</u></u>	<u><u>\$ 478,237</u></u>	<u><u>\$ 125,708</u></u>	<u><u>\$ 4,573,875</u></u>	<u><u>\$ 513,118</u></u>	<u><u>\$ 15,354,893</u></u>

Governmental funds report *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. The \$9,384,102 of unearned revenue is property taxes levied in 2022 but not available until 2023. Additionally, grants and fees totaling \$407 were collected in 2022, but will not be available for use until 2023.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

C. Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	Beginning Balance	Additions	Transfers and Deletions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,572,564	\$ -	\$ -	\$ 1,572,564
Construction in progress	1,834,162	18,285,077	-	20,119,239
Total capital assets, not being depreciated	3,406,726	18,285,077	-	21,691,803
Capital assets, being depreciated:				
Infrastructure	44,992,181	-	-	44,992,181
Improvements	6,055,006	470,817	(14,341)	6,511,482
Buildings	28,651,587	73,708	(29,854)	28,695,441
Equipment	20,126,972	1,386,095	(448,144)	21,064,923
Total capital assets being depreciated	99,825,746	1,930,620	(492,339)	101,264,027
Less accumulated depreciation for:				
Infrastructure	(16,802,896)	(850,548)	-	(17,653,444)
Improvements	(4,636,888)	(116,570)	14,341	(4,739,117)
Buildings	(14,144,525)	(705,047)	29,854	(14,819,718)
Equipment	(15,874,698)	(1,154,629)	448,144	(16,581,183)
Total accumulated depreciation	(51,459,007)	(2,826,794)	492,339	(53,793,462)
Total capital assets being depreciated, net	48,366,739	(896,174)	-	47,470,565
Governmental Activities - Capital Assets, Net	\$ 51,773,465	\$ 17,388,903	\$ -	\$ 69,162,368
	Beginning Balance	Increases	Transfers and Deletions	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 37,000	\$ -	\$ -	\$ 37,000
Total capital assets, not being depreciated	37,000	-	-	37,000
Capital assets, being depreciated:				
Improvements	577,193	-	-	577,193
Buildings	37,278	-	-	37,278
Equipment	139,205	-	-	139,205
Total capital assets being depreciated	753,676	-	-	753,676
Less accumulated depreciation for:				
Improvements	(433,634)	(14,430)	-	(448,064)
Buildings	(35,155)	(932)	-	(36,087)
Equipment	(85,070)	(5,591)	-	(90,661)
Total accumulated depreciation	(553,859)	(20,953)	-	(574,812)
Total capital assets being depreciated, net	199,817	(20,953)	-	178,864
Business-type Activities - Capital Assets, Net	\$ 236,817	\$ (20,953)	\$ -	\$ 215,864

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

C. Capital Assets (continued)

The County had the following capital outlay and depreciation expense for the following functions:

	Capital Outlay	Depreciation
Governmental Activities:		
General government	\$ 17,952,669	\$ 260,347
Public safety	226,477	191,263
Public works	2,036,551	2,305,293
Health and human services	-	8,895
Community development	-	60,996
Total Governmental Activities	\$ 20,215,697	\$ 2,826,794
Business-type Activities:		
Sanitation	\$ -	\$ 20,953
Total Business-type Activities	\$ -	\$ 20,953

D. Capital Assets – Component Units

Capital asset activity for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases and transfers	Decreases and transfers	Ending Balance
Moffat County Housing Authority:				
Capital assets, not being depreciated:				
Land	\$ 258,532	\$ -	\$ -	258,532
Total capital assets, not being depreciated	258,532	-	-	258,532
Capital assets, being depreciated:				
Land improvements	246,072	-	-	246,072
Building and fixed equipment	3,894,277	-	-	3,894,277
Major movable equipment and furniture	576,414	-	-	576,414
Total capital assets being depreciated	4,716,763	-	-	4,716,763
Less accumulated depreciation for:				
Land improvements	(196,328)	(7,226)	-	(203,554)
Building and fixed equipment	(2,516,465)	(99,962)	-	(2,616,427)
Major movable equipment and furniture	(498,730)	(21,443)	-	(520,173)
Total accumulated depreciation	(3,211,523)	(128,631)	-	(3,340,154)
Capital assets being depreciated, net	1,505,240	(128,631)	-	1,376,609
Capital assets, net	\$ 1,763,772	\$ (128,631)	\$ -	\$ 1,635,141

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

D. Capital Assets – Component Units (continued)

	Beginning Balance	Additions	Transfers and deletions	Ending Balance
The Memorial Hospital:				
Capital assets, not being depreciated:				
Land	\$ 1,248,370	\$ -	\$ -	1,248,370
Total capital assets, not being depreciated	<u>1,248,370</u>	<u>-</u>	<u>-</u>	<u>1,248,370</u>
Capital assets, being depreciated:				
Land improvements	6,146,370	-	(130,169)	6,016,201
Building and fixed equipment	66,611,378	184,100	(3,904,481)	62,890,997
Major movable equipment	19,648,307	1,224,670	(4,533,086)	16,339,891
Total capital assets being depreciated	<u>92,406,055</u>	<u>1,408,770</u>	<u>(8,567,736)</u>	<u>85,247,089</u>
Less accumulated depreciation for:				
Land improvements	(4,847,301)	(239,469)	130,169	(4,956,601)
Building and fixed equipment	(22,787,691)	(2,556,343)	2,788,760	(22,555,274)
Major movable equipment	(12,696,534)	(1,590,907)	2,026,455	(12,260,986)
Total accumulated depreciation	<u>(40,331,526)</u>	<u>(4,386,719)</u>	<u>4,945,384</u>	<u>(39,772,861)</u>
Capital assets, net	<u>53,322,899</u>	<u>(2,977,949)</u>	<u>(3,622,352)</u>	<u>46,722,598</u>
	Beginning Balance	Additions	Transfers and deletions	Ending Balance
The Memorial Hospital:				
Right-to-use leased assets being amortized				
Buildings	6,046,489	-	(31,068)	6,015,421
Equipment	5,391,822	963,385	(74,238)	6,280,969
Total capital assets being depreciated	<u>11,438,311</u>	<u>963,385</u>	<u>(105,306)</u>	<u>12,296,390</u>
Less accumulated amortization for:				
Buildings	(1,703,868)	(353,497)	325,366	(1,731,999)
Equipment	(1,716,589)	(545,155)	172,171	(2,089,573)
Total accumulated depreciation	<u>(3,420,457)</u>	<u>(898,652)</u>	<u>497,537</u>	<u>(3,821,572)</u>
Right-to-use leased assets, net	<u>\$ 8,017,854</u>	<u>\$ 64,733</u>	<u>\$ 392,231</u>	<u>\$ 8,474,818</u>
Capital assets and right-to-use leased assets, net	<u>\$ 61,340,753</u>	<u>\$ (2,913,216)</u>	<u>\$ (3,230,121)</u>	<u>\$ 55,197,416</u>

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

E. Interfund Transfers

Transfers for 2022 were as follows:

<u>Transfer In</u>	<u>Transfer out</u>	<u>Amount</u>
Airport	General	\$ 51,509
Lease Purchase	General	1,230,456
Jail	General	1,215,900
Library	General	360,857
General Fund	Health & Welfare	25,000
Lease Purchase	Jail	27,465
Senior Citizens	General	154,133
	Total	<u>\$ 3,065,320</u>

All transfers were made to supplement funds available for operations or to make debt service payments.

F. Interfund Receivables and Payables

Internal balances at December 31, 2022 were comprised of the following:

<u>Due (to) from:</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ -	\$ (21,270)
Special Revenue Funds:		
Road and Bridge	10,528	-
Non-Major Funds	10,742	-
	<u>\$ 21,270</u>	<u>\$ (21,270)</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services were provided or reimbursable expenditures occurred, (2) transactions were recorded in the accounting system, and (3) payments between funds were made.

G. Long-term Liabilities – Governmental Activities

1. Special Assessment Loan with Governmental Commitment

In 2015, the County received loan proceeds of \$430,704 through the Water Pollution Control Revolving Fund, carrying an interest rate of 1%. Principal and interest payments are due on November 1 and May 1, beginning on November 1, 2015 and ending on May 1, 2035. The proceeds will be used for the replacement of sewer mains, collection lines, and services lines in the Shadow Mountain Villages. This loan will be repaid from amounts levied against the property owners benefited by this construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide the resources to cover the deficiency until other resources are received.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

G. Long-term Liabilities – Governmental Activities (continued)

2. Certificates of Participation, Series 2021

In March 2021, the County issued the \$21,635,000 Certificates of Participation, Series 2021 for the purposes of purchase and renovation of a new county building. Payments are due semiannually on March 1 and September 1 beginning March 1, 2022 through March 1, 2051 and bearing a variable interest rate ranging from 2.125% to 5.0%.

3. Master Lease Purchase Agreement

On April 8, 2021, the County entered into a lease purchase agreement with Signature Public Funding Corporation in the amount of \$314,864 for a ground mounted Solar PV system. Payments are due annually on April 8 from 2021 to 2033 and bearing interest at a rate of 2.245%.

4. Compensated Absences

The County has a policy allowing the accumulation of paid vacation and sick leave, subject to certain maximum limits. In accordance with GAAP, the County's approximate liability for vacation pay earned by employees at December 31, 2022 has been reflected in the governmental activities column of the government-wide financial statements.

5. Landfill Closure Costs – Contingent Liability

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses relating to current activities of the landfill, a liability provision is being recognized based on the future closure and post closure care. Closure and post closure care costs are being recognized based on the amount of the landfill used during the year. The County is appropriating amounts from the Landfill Operations Fund to meet landfill closure costs. The estimated liability is calculated as follows:

Landfill	Total Costs	Used
Regional - Closure	\$ 1,996,519	76.10%
Regional - Post closure	540,276	76.10%
Closed - Post closure	337,179	23.33%
Total	\$ 2,873,974	

The County has stopped accepting waste and has substantially completed closure of one landfill (noted as closed above) in 1997. The post closure costs relating to the closed landfill are anticipated to be paid out over thirty years from the date closed. The regional landfill, which is now accepting waste, is estimated to be filled to 76.10% of capacity as of year-end. It is estimated that another \$606,294 will be recognized between the balance sheet date and the date the landfill is expected to reach capacity in 2041. The actual costs of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

G. Long-term Liabilities – Governmental Activities (continued)

6. Schedule of Changes in Long-Term Debt

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities:				
2021 COPs	\$ 21,635,000	\$ -	\$ (160,000)	\$ 21,475,000
Capital finance lease	314,864	-	(20,396)	294,468
Special	234,323	-	(16,297)	218,026
Landfill post closure	1,792,114	217,062	-	2,009,176
Compensated absences	972,065	-	62,608	1,034,673
Premium (Discount) on debt	2,766,583	-	(149,939)	2,616,644
Total Governmental Activities				
Long-term	<u>\$ 27,714,949</u>	<u>\$ 217,062</u>	<u>\$ (284,024)</u>	<u>\$ 27,647,987</u>

7. Schedule of Future Payments

The County's annual debt service is as follows:

Year	?	Interest	Total
2023	\$ 438,248	\$ 841,750	\$ 1,279,998
2024	454,463	820,721	1,275,184
2025	481,557	798,667	1,280,224
2026	502,890	775,442	1,278,332
2027	529,433	751,065	1,280,498
2028-2032	3,059,065	3,352,598	6,411,663
2033-2037	3,337,720	2,873,566	6,211,286
2038-2042	3,885,000	2,261,100	6,146,100
2043-2047	4,750,000	1,400,400	6,150,400
2048-2052	4,549,118	373,000	4,922,118
Total	<u>\$ 21,987,494</u>	<u>\$ 14,248,309</u>	<u>\$ 36,235,803</u>

H. General Long-term Debt – Component Units

At December 31, 2022, the Hospital has note payable obligations of \$69,286,010. The Hospital also has a capital lease obligation of \$648,734.

The Housing Authority has \$710,838 of mortgages outstanding. The mortgages included in the Housing Authority liability are:

- CHFA Primary Mortgage (6.5%) \$126,831
- HUD Restructuring Note (1%) \$434,985
- HUD Contingent Note (1%) \$149,022

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

H. General Long-term Debt – Component Units

The following is a schedule of future annual debt payments for all component units:

Year	Hospital		Housing Authority	
	Principal	Interest	Principal	Interest
<i>Mortgages and Notes</i>				
2023	\$ 2,782,850	\$ 2,329,111	\$ 8,550	\$ 13,832
2024	2,583,284	2,276,805	9,123	13,260
2025	2,575,658	2,225,156	9,734	12,649
2026	2,117,162	2,178,750	10,386	11,997
2027	1,906,396	2,017,358	11,081	11,301
2028-2032	8,694,269	8,665,774	67,584	48,572
2033-2037	9,069,184	9,682,063	594,380	6,495
2038-2042	10,093,437	8,789,165	-	-
2043-2047	11,789,586	7,745,147	-	-
2048-2052	10,698,152	6,083,413	-	-
2053-2057	4,193,046	4,450,931	-	-
2058-2062	2,782,986	2,967,703	-	-
Total - Notes and Mortgages	\$ 69,286,010	\$ 59,411,376	\$ 710,838	\$ 118,106
Year	Hospital			
	Principal	Interest		
<i>Leases:</i>				
2023	\$ 1,461,218	\$ 83,005		
2024	1,226,522	54,413		
2025	1,177,703	27,248		
2026	678,812	6,125		
2027	426,315	981		
Thereafter	2,330,241	-		
Total - Leases	\$ 7,300,811	\$ 171,772		
Total - Long Term Debt	\$ 76,586,821	\$ 59,583,148	\$ 710,838	\$ 118,106

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

I. Fund Balance Disclosure

The County classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

Spendable Fund Balance:

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority which is the Board of County Commissioners. The County's original budget legislation begins with combining historical data, assessment of needs for the upcoming year and the Board's platform to review, and/or make changes to each department's budget. Before year end, a budgetary committee will meet again with each department for final review and approval of preliminary budget. The Budget is then formally presented to the Board via an advertised public process for their review, revisions and final approval by year end. All subsequent budget requests made during the year, after Board approval, must be presented via a public process and again approval by the Board.

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Board or its management designee.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The County uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The County does not have a formal minimum fund balance policy. However, the County's budget includes a calculation of a targeted reserve positions and the Administration calculates targets and report them annually to the Board.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

IV. Detailed Notes on All Funds (continued)

I. Fund Balance Disclosure (continued)

At December 31, 2022, the County had restricted fund balances for the following purposes:

<u>Restricted For:</u>	<u>Balance</u>
<i>General Fund</i>	
TABOR reserve	1,005,000
Electronic recording	175,278
Information security	48,826
Federal grant expenditures	4,855,348
Natural resources	14,632
<i>Human Services</i>	1,216,210
<i>Lease Purchase</i>	1,245,784
<i>Non-major</i>	
Landfill post-closure	247,248
Conservation trust recreation projects	173,173
E-911	593,667
Tourism	175,300
Telecommunications	256,607
Shadow Mountain capital projects	181,743
Public Health	737,661
	<u><u>\$ 10,926,477</u></u>

At December 31, 2022, the County had committed fund balances for these purposes:

<u>Committed For:</u>	<u>Balance</u>
<i>General Fund:</i>	
30% operating reserve	\$ 3,191,132
Capital projects	232,773
Browns Park School	6,686
<i>Road and Bridge</i>	
30% operating reserve	2,367,923
Capital projects	2,458,645
<i>Jail - 30% operating reserve</i>	495,078
Capital projects:	
Courthouse improvements	8,823,472
Fairground improvements	775,957
Senior Housing improvements	493,882
Other county-wide improvements	58,430
<i>Non-major funds:</i>	
Landfill - 30% operating reserve	172,021
Landfill - capital projects	304,217
Library - Memorial	52,607
Library - 30% operating reserve	112,734
Airport 30% operating reserve	152,789
	<u><u>\$ 19,698,346</u></u>

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

V. Other Information

A. Pension Plans

1. Deferred Compensation Plan (457)

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan is administered by AIG Retirement Services. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are to be held in trust for the exclusive benefit of the plan participants and their beneficiaries.

Plan investment purchases are determined by the plan participant and therefore, the plan's investment concentration varies between participants.

2. Money Savings Plan

The County also offers its employees a money savings plan. The plan requires all employees to contribute a minimum of 6% of their salary. Additional contributions in excess of 6% are not allowed. The County contributes an additional 6% of the employee's salary. Vesting in the plan occurs at a rate of 25% per annum, with 100% vesting after four years. Taxes on the employee contribution, the County's match, and any investment earnings are deferred until distribution. The County paid \$466,558, net of 2022 forfeitures totaling \$6,819 on behalf of employees for the year ended December 31, 2022. The County had no outstanding liabilities at December 31, 2022. The plan is administered by Valic and investment decisions are determined by the employees.

B. County's Employee's Health Insurance Trust Fund

The County established a fund to account for the monies accumulated to offset the costs of a health and dental plan for County employees. The resources accumulated in this fund can only be used to offset the cost of the County employees' health and dental insurance program. The County accounts for the fund as an internal service fund. The County carried commercial reinsurance to pay for any individual claims greater than \$90,000 and total claims greater than \$3,797,624.

Liabilities for retained risk claims are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported ("IBNR").

The following is a summary of the changes in the balances of claims liabilities during 2022:

Claims liability, beginning of year	\$ 175,585
Claims incurred	(4,370,015)
Claims paid	<u>4,444,526</u>
Claims liability, end of year	<u>\$ 250,096</u>

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

V. Other Information (continued)

C. Commitments and Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

During the normal course of business, the County incurs claims and other assertions against it from various agencies and individuals. Management of the County and their legal representatives feel none of these claims or assertions are significant enough that they would materially affect the fairness of the presentation of the financial statements at December 31, 2022.

In 1994 the County issued \$42,855,000 of Pollution Control Revenue Refunding Bonds PACIFIC CORP Project Series 1995 of Moffat County. During 2009, the County issued \$46,800,000 of Pollution Control Refunding Revenue Bonds for the purpose of refunding the 1994 revenue bonds. The bonds were authorized by the State of Colorado to promote industry and develop trade or other economic activity within the State of Colorado. The bonds are not a debt of the County. The bonds will be payable and secured only by the revenues arising from the pledge and assignment under the indentures of the amounts due under the loan agreement.

D. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; workers compensation; and natural disasters. The County carries commercial insurance to provide coverage for the risks noted. Losses are not expected to exceed the commercial limits.

E. Federal Seizure Funds

Funds received by the County Sheriff from seizures are accounted for in the General Fund. These funds are to be used only for the specific purpose of law enforcement activities.

Moffat County, Colorado
Notes to the Financial Statements
December 31, 2022
(Continued)

V. Other Information (continued)

F. Significant Taxpayers

Sixty percent (60%) of all County property taxes were paid by ten taxpayers. The following are the top ten taxpayers in the County:

<u>Name</u>	<u>Assessed</u>
TRI-STATE GENERATION & TRANSMISSION ASSC.	\$ 103,719,400
COLOWYO/AXIAL BASIN COMPANY, LP	30,824,484
PUBLIC SERVICE CO (XCEL)	20,456,600
WEXPRO COMPANY	21,638,766
PACIFIC CORP	16,987,800
TRAPPER MINING, INC	13,255,750
ROCKIES EXPRESS PIPELINE, LLC	13,673,000
WYOMING INTERSTATE COMPANY	13,436,300
SALT RIVER PROJECT	8,395,200
OVERLAND PASS PIPELINE	6,396,000
TOTALS	<u><u>\$ 248,783,300</u></u>

G. Expenditures in Excess of Budget

The following fund had actual expenditures in excess of budgeted expenditures, which may be a violation of Colorado budget law.

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Over Budget</u>
Airport	\$ 306,520	\$ 509,298	\$ 202,778
Capital Projects	4,979,500	18,961,927	13,982,427
Health and Welfare	4,493,419	4,739,522	246,103

REQUIRED SUPPLEMENTARY INFORMATION



Moffat County, Colorado
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual Amounts	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Property taxes	\$ 8,272,374	\$ 8,272,374	\$ 8,320,894	\$ 48,520	\$ 8,404,551
Sales tax	2,679,475	2,679,475	3,912,652	1,233,177	2,679,731
Cigarette tax	3,000	3,000	3,351	351	5,004
Other	50,000	50,000	1,019,348	969,348	52,836
Intergovernmental:					
Federal	529,163	6,173,196	6,465,026	291,830	1,287,798
State and local	113,017	252,216	246,328	(5,888)	172,480
Charges for services	1,316,373	1,361,594	1,607,124	245,530	1,593,375
Investment earnings	25,385	25,385	225,234	199,849	27,152
Other	306,800	494,809	570,364	75,555	541,836
Total Revenues	13,295,587	19,312,049	22,370,321	3,058,272	14,764,763
Expenditures:					
General Government:					
Commissioners	545,520	579,338	548,158	31,180	493,583
Clerk and Recorder	636,747	644,347	607,629	36,718	555,166
Elections	103,195	103,195	88,961	14,234	60,796
Treasurer	405,687	405,687	386,219	19,468	398,191
Public Trustee	18,270	18,270	20,505	(2,235)	17,015
Assessor	532,739	532,539	469,485	63,054	431,921
Accounting	310,599	368,093	342,086	26,007	293,964
Human resources	309,727	309,727	277,296	32,431	305,330
Information services	530,504	531,983	501,666	30,317	465,244
County Attorney	243,361	243,361	219,537	23,824	215,322
Surveyor	28,864	28,864	28,611	253	29,249
Other administrative services	1,994,461	1,806,005	1,064,457	741,548	1,078,335
Coronavirus relief fund	-	2,575,563	383,265	2,192,298	39,862
Total - General Government	5,659,674	8,146,972	4,937,875	3,209,097	4,384,218
Public Safety:					
District Attorney	463,988	463,988	463,988	-	425,066
Sheriff	1,937,412	2,108,340	1,928,573	179,767	1,793,335
Emergency management	202,087	205,876	168,320	37,556	120,155
Fire control	111,546	193,946	193,502	444	198,100
Coroner	136,199	136,199	134,734	1,465	125,795
Community safety	76,666	76,666	73,349	3,317	61,198
Total - Public Safety	2,927,898	3,185,015	2,962,466	222,549	2,723,649
Public Works:					
Grounds and buildings	932,547	951,654	716,502	235,152	732,783
Fairgrounds	434,873	472,781	377,117	95,664	268,934
Parks and recreation	338,696	341,887	201,967	139,920	178,805
Cemetery	139,949	139,949	128,481	11,468	145,790
Sherman youth camp	49,571	49,571	13,992	35,579	15,138
Pest and weed control	366,168	366,168	278,953	87,215	266,346
Total - Public Works	\$ 2,261,804	\$ 2,322,010	\$ 1,717,012	\$ 604,998	\$ 1,607,796

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)
(Continued)

	2022				2021
	Original Budget	Final Budget	Actual Amounts	Final Budget Variance Positive (Negative)	Actual
Expenditures (continued):					
Health and Human Services:					
Ambulance service	\$ 35,175	\$ 47,941	\$ 54,258	\$ (6,317)	\$ 37,436
Maybell fire	24,942	56,912	15,946	40,966	21,339
Allotments - Health	2,000	2,000	2,000	-	2,000
Veterans office	25,591	25,591	25,199	392	24,381
Community evaluation team	178,320	188,138	162,765	25,373	151,773
Total - Health and Human Services	266,028	320,582	260,168	60,414	236,929
Community Development:					
Natural resources	182,745	182,745	178,935	3,810	163,774
Hamilton community center	6,725	6,725	3,413	3,312	2,703
Maybell center	23,877	143,176	50,934	92,242	62,317
County fair	103,784	365,254	217,661	147,593	143,512
Extension service	96,427	96,427	86,232	10,195	87,488
Contributions	47,000	47,000	43,942	3,058	48,300
Development services	238,965	238,965	178,477	60,488	256,032
Total Community Development	699,523	1,080,292	759,594	320,698	764,126
Total Expenditures	11,814,927	15,054,871	10,637,115	4,417,756	9,716,718
Excess (Deficiency) of Revenues Over Expenditures	1,480,660	4,257,178	11,733,206	7,476,028	5,048,045
Other Financing Sources (Uses):					
Transfers in	25,000	25,000	25,000	-	-
Transfers (out)	(2,713,346)	(2,713,346)	(3,012,854)	(299,508)	(2,957,640)
Total Other Financing (Uses)	(2,688,346)	(2,688,346)	(2,987,854)	(299,508)	(2,957,640)
Net Change in Fund Balances	(1,207,686)	1,568,832	8,745,352	7,176,520	2,090,405
Fund Balances - January 1	18,612,630	18,612,630	18,612,632	2	16,522,227
Fund Balances - December 31	\$ 17,404,944	\$ 20,181,462	\$ 27,357,984	\$ 7,176,522	\$ 18,612,632

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
Road and Bridge Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual Amounts	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Property taxes	\$ -	\$ -	\$ 79	\$ 79	\$ -
Delinquent taxes & interest	-	-	6	6	-
Sales tax	440,000	440,000	440,000	-	440,000
Specific ownership	800,000	800,000	975,454	175,454	987,335
Intergovernmental:					
Federal	627,000	627,000	659,528	32,528	660,441
State and local	4,326,847	4,760,252	4,481,403	(278,849)	4,680,254
Charges for services	363,358	373,577	226,065	(147,512)	100,856
Investment income	18,285	18,285	109,647	91,362	17,737
Other	515	515	5,455	4,940	24,059
Total Revenues	6,576,005	7,019,629	6,897,637	(121,992)	6,910,682
Expenditures:					
Highways:					
Personnel	3,361,610	3,361,610	3,186,992	174,618	3,240,503
Operating	868,100	1,033,888	1,183,762	(149,874)	422,881
Maintenance and equipment:					
Personnel	553,872	553,872	497,634	56,238	477,134
Operating	1,485,200	1,531,824	1,459,637	72,187	1,058,758
Administration:					
Personnel	263,960	263,960	275,177	(11,217)	257,291
Operating	198,263	201,263	208,508	(7,245)	193,161
Other:					
Fuel & other	166,600	166,600	68,837	97,763	83,854
Intergovernmental revenue sharing	40,000	40,000	44,041	(4,041)	46,316
Capital outlay	1,187,758	2,320,679	968,488	1,352,191	270,529
Total Expenditures	8,125,363	9,473,696	7,893,076	1,580,620	6,050,427
Net Change in Fund Balances	(1,549,358)	(2,454,067)	(995,439)	1,458,628	860,255
Fund Balances - January 1	12,062,021	14,238,497	14,238,497	-	13,378,242
Fund Balances - December 31	\$ 10,512,663	\$ 11,784,430	\$ 13,243,058	\$ 1,458,628	\$ 14,238,497

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
Human Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022			2021
	Original Budget	Final Budget	Actual Amounts	Final Budget Variance Positive (Negative) Actual
Revenues:				
Taxes:				
Property taxes	\$ 477,797	\$ 477,797	\$ 479,109	\$ 1,312
Delinquent taxes & interest	600	600	556	(44)
Intergovernmental	7,331,187	7,324,186	6,596,186	(728,000)
Charges for services	2,500	2,500	798	(1,702)
Investment income	1,925	1,925	13,545	11,620
Other	62,550	62,550	50,876	(11,674)
Total Revenues	7,876,559	7,869,558	7,141,070	(728,488)
Expenditures:				
Health & Welfare:				
APS	55,682	55,682	88,261	(32,579)
Child Welfare 90/10	48,101	48,101	8,739	39,362
Home Based treatment	3,334	3,334	7	3,327
Life skills	49,717	49,717	17,685	32,032
Day treatment	3,797	3,797	58	3,739
Sexual abuse	8,334	8,334	199	8,135
Mental health & sub abuse	87,500	87,500	71,690	15,810
Spec. economic assistance	3,100	3,100	239	2,861
Child care	333,989	333,989	186,586	147,403
Child welfare 80/20	1,088,354	1,027,256	696,893	330,363
Child welfare 100	61,382	61,382	95,810	(34,428)
Child welfare program	618,747	618,747	237,230	381,517
Enhanced medicaid	69,984	69,984	146,494	(76,510)
Colorado works	395,016	395,016	207,596	187,420
Medicaid claims	-	-	457	(457)
Aid to Needy Disabled	56,127	56,127	35,589	20,538
LEAP Administration	300,000	300,000	142,176	157,824
LEAP Outreach	2,468	2,468	3,591	(1,123)
Food stamps employment one	3,952,000	3,952,000	4,237,534	(285,534)
Regular administration	396,423	396,423	496,799	(100,376)
Non allocated administration	2,745	2,745	3,336	(591)
OAP administration	207,228	207,228	172,706	34,522
Child support	314,292	314,292	208,861	105,431
IVD Federal incentives	-	-	12,928	(12,928)
IVD State incentives	36,300	36,300	-	36,300
AFDC RTND - CO portion of collection	(35,000)	(35,000)	(13,442)	(21,558)
Foster care retention	100	100	-	100
GA / WF	4,500	4,500	2,627	1,873
Family engagement	91,973	91,973	(1,223)	93,196
Other	200	200	3,550	(3,350)
Public health emergency planning	-	41,878	2,888	38,990
Rio Blanco shared expenses	61,800	61,800	34,096	27,704
Total Expenditures	8,218,193	8,198,973	7,099,960	1,099,013
Net Change in Fund Balances	(341,634)	(329,415)	41,110	370,525
Fund Balances - January 1	853,732	1,178,710	1,178,710	-
Fund Balances - December 31	\$ 512,098	\$ 849,295	\$ 1,219,820	\$ 370,525

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
Jail Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Sales tax	\$ 589,431	\$ 589,431	\$ 455,574	\$ (133,857)	\$ 1,194,442
Intergovernmental					
Federal	770,800	637,876	456,240	(181,636)	444,679
State	5,000	5,000	-	(5,000)	1,267
Charges for services	151,000	151,400	139,816	(11,584)	91,635
Investment Income	1,451	1,451	5,247	3,796	1,010
Reimbursements	-	-	4,978	4,978	3,208
Total Revenues	1,517,682	1,385,158	1,061,855	(323,303)	1,736,241
Expenditures:					
Personnel	1,918,062	1,918,062	1,772,940	145,122	1,680,564
Operating	910,382	1,092,085	792,912	299,173	922,378
Total Expenditures	2,828,444	3,010,147	2,565,852	444,295	2,602,942
Excess (Deficiency) of Revenues Over Expenditures	(1,310,762)	(1,624,989)	(1,503,997)	120,992	(866,701)
Other Financing Sources (Uses):					
Transfers in	915,900	915,900	1,215,900	300,000	1,270,795
Transfers (out)	(54,930)	(54,930)	(27,465)	27,465	(718,863)
Total Other Financing Sources (Uses)	860,970	860,970	1,188,435	327,465	551,932
Net Change in Fund Balances	(449,792)	(764,019)	(315,562)	448,457	(314,769)
Fund Balances - January 1	871,617	897,032	897,032	897,030	1,211,801
Fund Balances - December 31	\$ 421,825	\$ 133,013	\$ 581,470	\$ 1,345,487	\$ 897,032

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Lease Purchase Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Actual
Revenues:					
Investment income	\$ -	\$ -	\$ 12,748	\$ 12,748	\$ 44
Total Revenues	<u>-</u>	<u>-</u>	<u>12,748</u>	<u>12,748</u>	<u>44</u>
Expenditures:					
Principal	207,861	180,396	180,397	(1)	2,485,000
Interest and other	1,076,275	1,076,275	1,077,524	(1,249)	34,128
Debt issuance costs	-	-	-	-	2,000
Total Expenditures	<u>1,284,136</u>	<u>1,256,671</u>	<u>1,257,921</u>	<u>(1,250)</u>	<u>2,521,128</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,284,136)	(1,256,671)	(1,245,173)	11,498	(2,521,084)
Other Financing Sources:					
Transfers in	1,284,136	1,256,671	1,257,921	1,250	3,194,109
Total Other Financing Sources (Uses)	<u>1,284,136</u>	<u>1,256,671</u>	<u>1,257,921</u>	<u>1,250</u>	<u>3,194,109</u>
Net Change in Fund Balances	-	-	12,748	12,748	673,025
Fund Balances - January 1	<u>16,444,497</u>	<u>1,233,036</u>	<u>1,233,036</u>	<u>-</u>	<u>560,011</u>
Fund Balances - December 31	<u><u>\$ 16,444,497</u></u>	<u><u>\$ 1,233,036</u></u>	<u><u>\$ 1,245,784</u></u>	<u><u>\$ 12,748</u></u>	<u><u>\$ 1,233,036</u></u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Capital Projects Funds
Capital Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Intergovernmental	\$ -	\$ 4,650,000	\$ 4,571,054	\$ (78,946)	\$ 284,400
Interest	3,280	3,280	124,373	121,093	3,585
Other	50,000	50,000	56,434	6,434	16,851
Total Revenues	53,280	4,703,280	4,751,861	48,581	304,836
Expenditures:					
Other capital projects	329,500	4,979,500	18,961,926	(13,982,426)	1,559,532
Total Expenditures	329,500	4,979,500	18,961,926	(13,982,426)	1,559,532
Excess (Deficiency) of Revenues Over Expenditures	(276,220)	(276,220)	(14,210,065)	(13,933,845)	(1,254,696)
Other Financing Sources (Uses):					
Proceeds from bonds	-	-	-	-	21,635,000
Premium on bond issuance	-	-	-	-	2,916,522
Bond issuance costs	-	-	-	-	(307,125)
Proceeds from capital lease	-	-	-	-	314,864
Transfers (out)	-	-	-	-	(1,280,666)
Total Other Financing Sources (Uses)	-	-	-	-	23,278,595
Net Change in Fund Balances	(276,220)	(276,220)	(14,210,065)	(13,933,845)	22,023,899
Fund Balances - January 1	1,603,674	24,361,807	24,361,806	(1)	2,337,907
Fund Balances - December 31	\$ 1,327,454	\$ 24,085,587	\$ 10,151,741	\$ (13,933,846)	\$ 24,361,806

The accompanying notes are an integral part of these financial statements.

SUPPLEMENTARY INFORMATION



Moffat County, Colorado
Combining Balance Sheet
Non-major Governmental Funds
December 31, 2022

	Special Revenue Funds									Total	
	Landfill Fund	Library Fund	Senior Citizens Fund	Airport Fund	Conservation Trust Fund	E-911 Fund	Tourism Promotion Fund	Public Health Fund	Telecommunications Fund	Shadow Mountain LID	Non-major Governmental Funds
Assets:											
Cash and investments - Unrestricted	\$ 1,756,608	\$ 413,481	\$ 90,097	\$ 242,050	\$ 173,173	\$ 590,632	\$ 180,626	\$ 707,672	\$ 256,607	\$ 182,169	\$ 4,593,115
Taxes receivable	-	-	-	-	-	-	-	162,723	-	-	162,723
Accounts receivable	47,599	-	-	224,642	-	17,428	-	-	-	261	289,930
Due from other governments	-	-	-	-	-	-	-	59,902	-	-	59,902
Prepaid items	-	626	5,267	-	-	-	4,282	593	-	-	10,768
Due from other funds	-	-	-	10,742	-	-	-	-	-	-	10,742
Total Assets	1,804,207	414,107	95,364	477,434	173,173	608,060	184,908	930,890	256,607	182,430	5,127,180
Liabilities and Fund Balances:											
Accounts/vouchers payable	11,538	5,177	6,602	230,216	-	14,393	46	2,978	-	687	271,637
Accrued salaries and benefits	20,796	13,790	11,011	2,534	-	-	4,873	26,935	-	-	79,939
Unavailable revenue - other	-	-	-	-	-	-	407	-	-	-	407
Total Liabilities	32,334	18,967	17,613	232,750	-	14,393	5,326	29,913	-	687	351,983
Deferred Inflows of Resources											
Unavailable property tax revenue	-	-	-	-	-	-	-	162,723	-	-	162,723
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	162,723	-	-	162,723
Fund Balances:											
Non-spendable	-	626	5,267	-	-	-	4,282	593	-	-	10,768
Spendable:											
Restricted	247,248	-	-	-	173,173	593,667	175,300	737,661	256,607	181,743	2,365,399
Committed	476,238	165,341	-	152,789	-	-	-	-	-	-	794,368
Assigned	1,048,387	229,173	72,484	91,895	-	-	-	-	-	-	1,441,939
Total Fund Balances	1,771,873	395,140	77,751	244,684	173,173	593,667	179,582	738,254	256,607	181,743	4,612,474
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,804,207	\$ 414,107	\$ 95,364	\$ 477,434	\$ 173,173	\$ 608,060	\$ 184,908	\$ 930,890	\$ 256,607	\$ 182,430	\$ 5,127,180

The accompanying notes are an integral part of these financial statements.

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2022

	Special Revenue Funds									Total	
	Landfill Fund	Library Fund	Senior Citizens Fund	Airport Fund	Conservation Trust Fund	E-911 Fund	Tourism Promotion Fund	Public Health Fund	Telecomm-unications Fund	Shadow Mountain LID	Non-major Governmental Funds
Revenues:											
Taxes	\$ -	\$ 69	\$ -	\$ 11,116	\$ -	\$ 171,067	\$ 133,685	\$ 167,003	\$ -	\$ -	\$ 482,940
Intergovernmental	-	13,311	40,514	398,604	51,068	7,560	-	645,259	-	-	1,156,316
Charges for services	852,196	3,490	34,118	68,732	-	-	-	-	-	23,190	981,726
Investment income	12,818	3,546	1,189	2,527	1,435	5,160	1,369	-	2,403	-	30,447
Reimbursements	-	-	-	28	-	-	-	6,721	-	-	6,749
Other	2,645	20,722	1,334	100	-	-	-	-	-	-	24,801
Total Revenues	867,659	41,138	77,155	481,107	52,503	183,787	135,054	818,983	2,403	23,190	2,682,979
Expenditures:											
Public safety	-	-	-	-	-	86,996	-	-	-	-	86,996
Public works	573,402	-	-	509,298	-	-	-	-	11,381	114	1,094,195
Health & Welfare	-	-	-	-	-	-	-	606,974	-	-	606,974
Community development	-	375,780	212,692	-	9,164	-	152,519	-	-	-	750,155
Capital outlay	-	-	-	-	13,295	-	-	-	-	-	13,295
Debt service:											
Principal	-	-	-	-	-	-	-	-	-	16,296	16,296
Interest	-	-	-	-	-	-	-	-	-	2,303	2,303
Total Expenditures	573,402	375,780	212,692	509,298	22,459	86,996	152,519	606,974	11,381	18,713	2,570,214
Excess (Deficiency) of Revenues Over Expenditures	294,257	(334,642)	(135,537)	(28,191)	30,044	96,791	(17,465)	212,009	(8,978)	4,477	112,765
Other Financing Sources (Uses):											
Transfers in	-	360,857	154,133	51,509	-	-	-	-	-	-	566,499
Total Other Financing Sources (Uses)	-	360,857	154,133	51,509	-	-	-	-	-	-	566,499
Net Change in Fund Balances	294,257	26,215	18,596	23,318	30,044	96,791	(17,465)	212,009	(8,978)	4,477	679,264
Fund Balances - January 1	1,477,616	368,925	59,155	221,366	143,129	496,876	197,047	526,245	265,585	177,266	3,933,210
Fund Balances - December 31	\$ 1,771,873	\$ 395,140	\$ 77,751	\$ 244,684	\$ 173,173	\$ 593,667	\$ 179,582	\$ 738,254	\$ 256,607	\$ 181,743	\$ 4,612,474

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
Landfill Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Charges for services	\$ 616,500	\$ 616,500	\$ 852,196	\$ 235,696	\$ 823,891
Investment income	1,506	1,506	12,818	11,312	1,512
Reimbursements	-	-	-	-	35
Other revenue	1,400	1,400	2,645	1,245	3,033
Total Revenues	<u>619,406</u>	<u>619,406</u>	<u>867,659</u>	<u>248,253</u>	<u>828,471</u>
Expenditures:					
Public Works:					
Personnel	370,081	370,081	370,842	(761)	358,612
Operating	292,450	292,450	202,560	89,890	189,269
Capital outlay	416,275	-	-	-	-
Total Expenditures	<u>1,078,806</u>	<u>662,531</u>	<u>573,402</u>	<u>89,129</u>	<u>547,881</u>
Net Change in Fund Balances	(459,400)	(43,125)	294,257	337,382	280,590
Fund Balances - January 1	<u>1,226,875</u>	<u>1,477,616</u>	<u>1,477,616</u>	<u>-</u>	<u>1,197,026</u>
Fund Balances - December 31	<u>\$ 767,475</u>	<u>\$ 1,434,491</u>	<u>\$ 1,771,873</u>	<u>\$ 337,382</u>	<u>\$ 1,477,616</u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Charges for services	5,500	5,500	3,490	(2,010)	3,326
Investment income	557	557	3,546	2,989	529
Intergovernmental	5,000	18,311	13,380	(4,931)	5,182
Other	19,400	20,688	20,722	34	19,486
Total Revenues	30,457	45,056	41,138	(3,918)	28,523
Expenditures:					
Personnel	263,382	195,071	184,311	10,760	232,778
Operating	115,370	129,970	106,555	23,415	115,855
Maybell library	8,090	58,893	59,779	(886)	7,471
Dinosaur library	7,800	25,308	25,135	173	7,228
Total Expenditures	394,642	409,242	375,780	33,462	363,332
Excess (Deficiency) of Revenues Over Expenditures	(364,185)	(364,186)	(334,642)	29,544	(334,809)
Other Financing Sources:					
Transfers in	360,857	360,857	360,857	-	345,857
Total Other Financing Sources (Uses)	360,857	360,857	360,857	-	345,857
Net Change in Fund Balances	(3,328)	(3,329)	26,215	29,544	11,048
Fund Balances - January 1	383,448	368,925	368,925	-	357,877
Fund Balances - December 31	\$ 380,120	\$ 365,596	\$ 395,140	\$ 29,544	\$ 368,925

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
Senior Citizens Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Intergovernmental	\$ 39,744	\$ 39,744	\$ 40,514	\$ 770	\$ 57,992
Charges for services	37,750	37,750	34,118	(3,632)	36,235
Investment income	100	100	1,189	1,089	155
Other	1,500	1,500	1,334	(166)	1,715
Total Revenues	79,094	79,094	77,155	(1,939)	96,097
Expenditures:					
Administration	15,794	15,794	14,495	1,299	15,935
Transportation	88,251	88,251	81,310	6,941	84,324
Meal program	133,754	133,754	116,887	16,867	106,672
Capital outlay	-	-	-	-	22,224
Total Expenditures	237,799	237,799	212,692	25,107	229,155
Excess (Deficiency) of Revenues Over Expenditures	(158,705)	(158,705)	(135,537)	23,168	(133,058)
Other Financing Sources (Uses):					
Transfers in	154,133	154,133	154,133	-	106,292
Total Other Financing Sources (Uses)	154,133	154,133	154,133	-	106,292
Net Change in Fund Balances	(4,572)	(4,572)	18,596	23,168	(26,766)
Fund Balances - January 1	52,131	59,155	59,155	-	85,921
Fund Balances - December 31	\$ 47,559	\$ 54,583	\$ 77,751	\$ 23,168	\$ 59,155

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
Airport Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Taxes - Aircraft tax	\$ 6,500	\$ 6,500	\$ 11,116	\$ 4,616	\$ 6,687
Rents	70,250	70,250	68,732	(1,518)	56,999
Intergovernmental	-	184,777	398,604	213,827	-
Investment income	284	284	2,527	2,243	274
Reimbursements	-	-	28	28	234
Other	-	10,243	100	(10,143)	300
Total Revenues	77,034	272,054	481,107	209,053	64,494
Expenditures:					
Personnel	50,757	61,000	57,917	3,083	50,605
Operations	55,743	55,743	38,118	17,625	29,776
Capital outlay	5,000	189,777	413,263	(223,486)	-
Total Expenditures	111,500	306,520	509,298	(202,778)	80,381
Excess (Deficiency) of Revenues Over Expenditures	(34,466)	(34,466)	(28,191)	6,275	(15,887)
Other Financing Sources (Uses):					
Transfers in	53,250	53,250	51,509	(1,741)	40,116
Total Other Financing Sources (Uses)	53,250	53,250	51,509	(1,741)	40,116
Net Change in Fund Balances	18,784	18,784	23,318	4,534	24,229
Fund Balances - January 1	216,915	221,366	221,366	-	197,137
Fund Balances - December 31	\$ 235,699	\$ 240,150	\$ 244,684	\$ 4,534	\$ 221,366

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
Conservation Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Lottery proceeds	\$ 36,000	\$ 36,000	\$ 51,068	\$ 15,068	\$ 57,610
Investment income	186	186	1,435	1,249	292
Total Revenues	36,186	36,186	52,503	16,317	57,902
Expenditures:					
Recreation	18,000	18,000	8,639	9,361	9,078
Treasurer's fees	450	450	525	(75)	1,027
Capital outlay	66,000	66,000	13,295	52,705	35,532
Total Expenditures	84,450	84,450	22,459	61,991	45,637
Net Change in Fund Balances	(48,264)	(48,264)	30,044	78,308	12,265
Fund Balances - January 1	120,330	143,129	143,129	-	130,864
Fund Balances - December 31	\$ 72,066	\$ 94,865	\$ 173,173	\$ 78,308	\$ 143,129

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
E-911 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Phone tax	\$ 100,000	\$ 100,000	\$ 171,067	\$ 71,067	\$ 145,161
Interest income	6,000	6,000	5,160	(840)	607
Charges for services	-	-	-	-	40
Other	-	-	7,560	7,560	51,146
Total Revenues	<u>106,000</u>	<u>106,000</u>	<u>183,787</u>	<u>77,787</u>	<u>196,954</u>
Expenditures:					
Operations	30,550	30,550	17,775	12,775	10,277
Special projects	75,000	75,000	69,221	5,779	68,956
Total Expenditures	<u>105,550</u>	<u>105,550</u>	<u>86,996</u>	<u>18,554</u>	<u>79,233</u>
Net Change in Fund Balances	450	450	96,791	96,341	117,721
Fund Balances - January 1	<u>379,605</u>	<u>496,876</u>	<u>496,876</u>	\$ -	<u>379,155</u>
Fund Balances - December 31	<u>\$ 380,055</u>	<u>\$ 497,326</u>	<u>\$ 593,667</u>	<u>\$ 96,341</u>	<u>\$ 496,876</u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
Tourism Promotion Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Lodging tax	\$ 144,502	\$ 144,502	\$ 133,685	\$ (10,817)	\$ 169,211
Other revenue	-	16,000	-	(16,000)	17,996
Investment income	165	165	1,369	1,204	162
Total Revenues	<u>144,667</u>	<u>160,667</u>	<u>135,054</u>	<u>(25,613)</u>	<u>187,369</u>
Expenditures:					
Personnel	70,355	86,355	83,250	3,105	70,832
Advertising	40,000	40,000	39,835	165	27,875
Operations	33,700	33,700	29,434	4,266	34,279
Total Expenditures	<u>144,055</u>	<u>160,055</u>	<u>152,519</u>	<u>7,536</u>	<u>132,986</u>
Net Change in Fund Balances	612	612	(17,465)	(18,077)	54,383
Fund Balances - January 1	<u>151,361</u>	<u>197,045</u>	<u>197,047</u>	<u>2</u>	<u>142,664</u>
Fund Balances - December 31	<u><u>\$ 151,973</u></u>	<u><u>\$ 197,657</u></u>	<u><u>\$ 179,582</u></u>	<u><u>\$ (18,075)</u></u>	<u><u>\$ 197,047</u></u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Special Revenue Funds
Public Health Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Taxes:					
Property taxes	\$ 166,476	\$ 166,476	\$ 167,003	\$ 527	\$ 172,894
Intergovernmental	725,771	885,868	645,259	(240,609)	499,721
Other revenue	-	-	6,721	6,721	1,628
Total Revenues	<u>892,247</u>	<u>1,052,344</u>	<u>818,983</u>	<u>(233,361)</u>	<u>674,243</u>
Expenditures:					
Public health	44,200	44,200	10,372	33,828	18,066
Local Emergency	20,830	20,830	16,233	4,597	26,816
Local Planning	28,576	28,576	44,272	(15,696)	36,249
Maternal Child Health	65,869	78,011	70,037	7,974	27,311
Child Fatality	6,505	6,505	3,568	2,937	4,469
Immunizations	170,052	170,052	116,514	53,538	154,426
CARES expenses	398,024	494,579	293,209	201,370	104,021
Workforce Funding	-	41,400	29,607	11,793	-
Vulnerable Populations	-	-	-	-	60,000
Other	6,000	27,025	23,162	3,863	49,999
Total Expenditures	<u>740,056</u>	<u>911,178</u>	<u>606,974</u>	<u>304,204</u>	<u>481,357</u>
Net Change in Fund Balances	152,191	141,166	212,009	70,843	192,886
Fund Balances - January 1	<u>524,670</u>	<u>526,245</u>	<u>526,245</u>	<u>-</u>	<u>333,359</u>
Fund Balances - December 31	<u>\$ 676,861</u>	<u>\$ 667,411</u>	<u>\$ 738,254</u>	<u>\$ 70,843</u>	<u>\$ 526,245</u>

Moffat County, Colorado
Capital Projects Funds
Telecommunications
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022			2021
	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative) Actual
Revenues:				
Investment income	\$ -	\$ -	\$ 2,403	\$ 2,403
Total Revenues	-	-	2,403	400
Expenditures:				
Telecommunication expenses	26,650	26,650	11,381	15,269
Total Expenditures	26,650	26,650	11,381	10,971
Net Change in Fund Balances	(26,650)	(26,650)	(8,978)	(10,571)
Fund Balances - January 1	249,506	265,585	265,585	-
Fund Balances - December 31	<u>\$ 222,856</u>	<u>\$ 238,935</u>	<u>\$ 256,607</u>	<u>\$ 17,672</u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Capital Projects Funds
Shadow Mountain Village Local Improvement District
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022				2021
	Original Budget	Original and Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:					
Charges for services	\$ 31,000	\$ 31,000	\$ 23,190	\$ (7,810)	\$ 28,650
Total Revenues	<u>31,000</u>	<u>31,000</u>	<u>23,190</u>	<u>(7,810)</u>	<u>28,650</u>
Expenditures:					
Public Works:					
Miscellaneous	1,223	1,223	114	1,109	156
Debt Service:					
Principal	22,790	22,790	16,296	6,494	16,135
Interest	<u>3,793</u>	<u>3,793</u>	<u>2,303</u>	<u>1,490</u>	<u>2,464</u>
Total Expenditures	<u>27,806</u>	<u>27,806</u>	<u>18,713</u>	<u>9,093</u>	<u>18,755</u>
Net Change in Fund Balances	3,194	3,194	4,477	1,283	9,895
Fund Balances - January 1	<u>170,565</u>	<u>177,265</u>	<u>177,266</u>	<u>1</u>	<u>167,371</u>
Fund Balances - December 31	<u>\$ 173,759</u>	<u>\$ 180,459</u>	<u>\$ 181,743</u>	<u>\$ 1,284</u>	<u>\$ 177,266</u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado

Enterprise Fund

Sewer Fund

**Schedule of Revenues, Expenses and Changes in Fund Net Position
Budget (Non-GAAP Basis) and Actual with Reconciliation to GAAP Basis**

For the Year Ended December 31, 2022

(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022			2021
	Original and Final Budget	Actual	Variance Positive (Negative)	Actual
Operating Revenues:				
Charges for services	\$ 36,960	\$ 40,140	\$ 3,180	\$ 38,969
Other	-	-	-	(343)
Total Operating Revenues	<u>36,960</u>	<u>40,140</u>	<u>3,180</u>	<u>38,626</u>
Operating Expenses:				
Operations and maintenance	50,213	17,784	32,429	22,671
Capital outlay	5,000	-	5,000	-
Total Operating Expenses	<u>55,213</u>	<u>17,784</u>	<u>37,429</u>	<u>22,671</u>
Operating Income (Loss)	(18,253)	22,356	40,609	15,955
Non-Operating Revenues:				
Investment income	<u>142</u>	<u>1,146</u>	<u>1,004</u>	<u>141</u>
Change in Net Position - Budget Basis:	<u>\$ (18,111)</u>	23,502	<u>\$ 41,613</u>	16,096
Reconciliation to GAAP Basis:				
Adjustments:				
Capital outlay		-		-
Depreciation		<u>(20,953)</u>		<u>(20,952)</u>
Change in Net Position - GAAP Basis		2,549		(4,856)
Net Position - January 1		<u>355,960</u>		<u>360,816</u>
Net Position - December 31		<u>\$ 358,509</u>		<u>\$ 355,960</u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Internal Service Funds
Combining Statement of Net Position
December 31, 2022

	Health Insurance Trust Fund	Central Duplicating/ IT Fund	Total Internal Service Funds
Assets:			
Current Assets:			
Cash and investments	\$ 3,106,243	\$ 94,506	\$ 3,200,749
Accounts receivable	-	563	563
Total Current Assets	<u>3,106,243</u>	<u>95,069</u>	<u>3,201,312</u>
Non-current Assets:			
Capital assets	119,937	-	119,937
Accumulated depreciation	<u>(27,859)</u>	<u>-</u>	<u>(27,859)</u>
Total Non-current Assets	<u>92,078</u>	<u>-</u>	<u>92,078</u>
Total Assets	<u>3,198,321</u>	<u>95,069</u>	<u>3,293,390</u>
Liabilities:			
Accounts payable and accrued liabilities	<u>347,757</u>	<u>-</u>	<u>347,757</u>
Total Liabilities	<u>347,757</u>	<u>-</u>	<u>347,757</u>
Net Position:			
Net investment in capital assets	92,078	-	92,078
Restricted	214,970	-	214,970
Unrestricted	<u>2,543,516</u>	<u>95,069</u>	<u>2,638,585</u>
Total Net Position	<u><u>\$ 2,850,564</u></u>	<u><u>\$ 95,069</u></u>	<u><u>\$ 2,945,633</u></u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Internal Service Funds
Combining Statement of Revenues, Expenditures
and Changes in Fund Net Position
For the Year Ended December 31, 2022

	Health Insurance Trust Fund	Central Duplicating/ IT Fund	Total Internal Service Funds
Operating Revenues:			
Charges for services	\$ -	\$ 11,631	\$ 11,631
Contributions	3,580,336	-	3,580,336
Other	842,894	-	842,894
Total Operating Revenues	<u>4,423,230</u>	<u>11,631</u>	<u>4,434,861</u>
Expenditures:			
Operations and maintenance	294,996	9,042	304,038
Claims and related insurance expenses	4,444,526	-	4,444,526
Depreciation	3,328	-	3,328
Total Operating Expenses	<u>4,742,850</u>	<u>9,042</u>	<u>4,751,892</u>
Operating Income (Loss)	<u>(319,620)</u>	<u>2,589</u>	<u>(317,031)</u>
Non-operating Revenues:			
Interest	<u>30,321</u>	<u>-</u>	<u>30,321</u>
Income (Loss) Before Transfers	<u>(289,299)</u>	<u>2,589</u>	<u>(286,710)</u>
Transfers (out)	<u>(25,000)</u>	<u>-</u>	<u>(25,000)</u>
Change in Net Position	<u>(314,299)</u>	<u>2,589</u>	<u>(311,710)</u>
Net Position - January 1	<u>3,164,863</u>	<u>92,480</u>	<u>3,257,343</u>
Net Position - December 31	<u><u>\$ 2,850,564</u></u>	<u><u>\$ 95,069</u></u>	<u><u>\$ 2,945,633</u></u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2022

	Health Insurance Trust Fund	Central Duplicating/ IT Fund	Total
Cash Flows From Operating Activities:			
Cash received from other funds	\$ 3,580,428	\$ 11,330	\$ 3,591,758
Other cash receipts	842,894	-	842,894
Cash paid for goods and services	(4,761,208)	(9,042)	(4,770,250)
Net Cash Provided (Used) by Operating Activities	<u>(337,886)</u>	<u>2,288</u>	<u>(335,598)</u>
Cash Flows From Capital Financing Activities:			
Acquisition of capital assets	-	-	-
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Non-Capital Financing Activities:			
Transfer (to) from other fund	(25,000)	-	(25,000)
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(25,000)</u>	<u>-</u>	<u>(25,000)</u>
Cash Flows From Investing Activities:			
Interest received	30,321	-	30,321
Net Cash Provided by Investing Activities	<u>30,321</u>	<u>-</u>	<u>30,321</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(332,565)	2,288	(330,277)
Cash and Cash Equivalents - January 1	<u>3,438,808</u>	<u>92,218</u>	<u>3,531,026</u>
Cash and Cash Equivalents - December 31	<u><u>3,106,243</u></u>	<u><u>94,506</u></u>	<u><u>3,200,749</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	(319,620)	2,589	(317,031)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
(Increase) decrease in accounts receivable	91	(301)	(210)
(Increase) decrease in prepaid expenses	-	-	-
Increase (decrease) in accounts payable and accrued liabilities	(21,685)	-	(21,685)
Increase (decrease) in accrued salaries and benefits	-	-	-
Increase (decrease) in deferred revenues	-	-	-
Depreciation	3,328	-	3,328
Total Adjustments	<u>(18,266)</u>	<u>(301)</u>	<u>(18,567)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (337,886)</u></u>	<u><u>\$ 2,288</u></u>	<u><u>\$ (335,598)</u></u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Internal Service Funds
Health Insurance Trust Fund
Schedule of Revenues, Expenses and Changes in Fund Net Position
Budget (Non-GAAP Basis) and Actual with Reconciliation to GAAP Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022			2021
	Original and Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Operating Revenues:				
Contributions	\$ 3,823,924	\$ 3,580,336	\$ (243,588)	\$ 3,645,742
Other	220,000	842,894	622,894	299,352
Total Operating Revenues	4,043,924	4,423,230	379,306	3,945,094
Operating Expenses:				
Claims and related insurance expenses	4,304,543	4,444,526	(139,983)	3,067,383
Operations	186,208	294,996	(108,788)	213,186
Depreciation	2,668	-	2,668	-
Total Operating Expenses	4,493,419	4,739,522	(246,103)	3,280,569
Operating Income (Loss)	(449,495)	(316,292)	133,203	664,525
Non-operating Revenues:				
Interest	4,048	30,321	26,273	4,255
Income (Loss) Before Transfers	(445,447)	(285,971)	159,476	668,780
Transfers in (out)	(25,000)	(25,000)	-	-
Change in Net Position - Budget Basis	\$ (470,447)	(310,971)	\$ 159,476	668,780
Reconciliation to GAAP Basis:				
Adjustments:				
Depreciation		(3,328)		(3,329)
		(3,328)		(3,329)
Change in Net Position - GAAP Basis		(314,299)		665,451
Net Position - January 1		3,164,863		2,499,412
Net Position - December 31		\$ 2,850,564		\$ 3,164,863

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Internal Service Funds
Central Duplicating/IT Fund
Schedule of Revenues, Expenses and Changes in Fund Net Position
Budget (Non-GAAP Basis) and Actual with Reconciliation to GAAP Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts For the Year Ended December 31, 2021)

	2022			2021
	Original and Final Budget	Actual	Final Budget Variance Positive (Negative)	Actual
Revenues:				
Charges for services	\$ 10,350	\$ 11,631	\$ 1,281	\$ 10,953
Total Revenues	<u>10,350</u>	<u>11,631</u>	<u>1,281</u>	<u>10,953</u>
Expenses:				
Operations and maintenance	<u>12,100</u>	<u>9,042</u>	<u>3,058</u>	<u>10,846</u>
Total Expenses	<u>12,100</u>	<u>9,042</u>	<u>3,058</u>	<u>10,846</u>
Operating Income (Loss)	(1,750)	2,589	4,339	107
Net Position - January 1		<u>92,480</u>		<u>92,373</u>
Net Position - December 31		<u><u>\$ 95,069</u></u>		<u><u>\$ 92,480</u></u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Agency Funds
Combining Statement of Fiduciary Net Position
December 31, 2022

	County Treasurer	Public Trustee	Inmate Commissary	Inmate Welfare	Sheriff Scholarship	Extension	Shop with a Cop	Search and Rescue	All Crimes Enforcement Forfeitures	All Crimes Enforcement Funds	Senior Citizens	Community Center	Maybell Park	Total
Assets:														
Cash and investments	\$ 2,141,739	\$ 66,729	\$ 59,108	\$ 86,080	\$ 2,151	\$ 94,275	\$ 18,022	\$ 3,828	\$ 24,945	\$ 196,138	\$ 3,679	\$ 740	\$ 500	\$ 2,697,934
Total Assets	<u>2,141,739</u>	<u>66,729</u>	<u>59,108</u>	<u>86,080</u>	<u>2,151</u>	<u>94,275</u>	<u>18,022</u>	<u>3,828</u>	<u>24,945</u>	<u>196,138</u>	<u>3,679</u>	<u>740</u>	<u>500</u>	<u>2,697,934</u>
Liabilities														
Due to other governments	\$ 1,214,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,214,801
Total Liabilities	<u>\$ 1,214,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,214,801</u>
Net Position														
Restricted for:														
Individuals, organizations, and other governments	926,938	66,729	59,108	86,080	2,151	94,275	18,022	3,828	24,945	196,138	3,679	740	500	1,483,133
Total Net Position	<u>\$ 926,938</u>	<u>\$ 66,729</u>	<u>\$ 59,108</u>	<u>\$ 86,080</u>	<u>\$ 2,151</u>	<u>\$ 94,275</u>	<u>\$ 18,022</u>	<u>\$ 3,828</u>	<u>\$ 24,945</u>	<u>\$ 196,138</u>	<u>\$ 3,679</u>	<u>\$ 740</u>	<u>\$ 500</u>	<u>\$ 1,483,133</u>

The accompanying notes are an integral part of these financial statements.

Moffat County, Colorado
Agency Funds
Combining Statement of Changes in Fiduciary Net Position
December 31, 2022

	County Treasurer	Public Trustee	Inmate Commissary	Inmate Welfare	Sheriff Scholarship	Extension	Shop with a Cop	Search and Rescue	All Crimes Enforcement Forfeiture	All Crimes Enforcement Funds	Senior Citizens	Community Center	Maybell Park	Total
Additions														
Collections for other governments	\$ 32,341,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,341,528
Collections for funds held for others	2,598,684	-	57,457	17,799	200	9,372	5,100	1,246	-	84,569	1,719	155	400	2,776,701
Public trustee activity	-	781,867	-	-	-	-	-	-	-	-	-	-	-	781,867
Total Additions	<u>34,940,212</u>	<u>781,867</u>	<u>57,457</u>	<u>17,799</u>	<u>200</u>	<u>9,372</u>	<u>5,100</u>	<u>1,246</u>	<u>-</u>	<u>84,569</u>	<u>1,719</u>	<u>155</u>	<u>400</u>	<u>35,900,096</u>
Deductions														
Disbursements to other governments	32,341,528	-	-	-	-	-	-	-	-	-	-	-	-	32,341,528
Disbursements to funds held for others	2,573,341	-	46,757	2,087	2,000	5,218	1,947	1,635	-	29,999	1,313	-	-	2,664,297
Public trustee activity	-	779,586	-	-	-	-	-	-	-	-	-	-	-	779,586
Total Deductions	<u>\$ 34,914,869</u>	<u>\$ 779,586</u>	<u>\$ 46,757</u>	<u>\$ 2,087</u>	<u>\$ 2,000</u>	<u>\$ 5,218</u>	<u>\$ 1,947</u>	<u>\$ 1,635</u>	<u>\$ -</u>	<u>\$ 29,999</u>	<u>\$ 1,313</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,785,411</u>
Net Increase (Decrease) in Fiduciary Net Position	25,343	2,281	10,700	15,712	(1,800)	4,154	3,153	(389)	-	54,570	406	155	400	114,685
Net Position - Beginning	<u>901,595</u>	<u>64,448</u>	<u>48,408</u>	<u>70,368</u>	<u>3,951</u>	<u>90,121</u>	<u>14,869</u>	<u>4,217</u>	<u>24,945</u>	<u>141,568</u>	<u>3,273</u>	<u>585</u>	<u>100</u>	<u>1,368,448</u>
Net Position - Ending	<u>\$ 926,938</u>	<u>\$ 66,729</u>	<u>\$ 59,108</u>	<u>\$ 86,080</u>	<u>\$ 2,151</u>	<u>\$ 94,275</u>	<u>\$ 18,022</u>	<u>\$ 3,828</u>	<u>\$ 24,945</u>	<u>\$ 196,138</u>	<u>\$ 3,679</u>	<u>\$ 740</u>	<u>\$ 500</u>	<u>\$ 1,483,133</u>

LOCAL HIGHWAY FINANCE REPORT

STATE:
COLORADO
YEAR ENDING (mm/yy):
12/22This Information From The Records Of:
MOFFAT COUNTYPrepared By:
CATHERINE NIELSON 970-824-9106

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	\$ 289,186.00
3. Other local imposts (from page 2)	\$ 1,415,454.00
4. Miscellaneous local receipts (from page 2)	\$ 294,257.00
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	\$ -
7. Total (1 through 6)	\$ 1,998,897.00
B. Private Contributions	
C. Receipts from State government (from page 2)	\$ 4,460,637.00
D. Receipts from Federal Government (from page 2)	\$ 620,058.00
E. Total receipts (A.7 + B + C + D)	\$ 7,079,592.00

III. EXPENDITURES FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway expenditures:	
1. Capital outlay (from page 2)	\$ -
2. Maintenance:	\$ 5,838,487.00
3. Road and street services:	
a. Traffic control operations	\$ 4,695.00
b. Snow and ice removal	\$ 428,385.00
c. Other	\$ 968,488.00
d. Total (a. through c.)	\$ 1,401,568.00
4. General administration & miscellaneous	\$ 576,505.00
5. Highway law enforcement and safety	\$ 289,186.00
6. Total (1 through 5)	\$ 8,105,746.00
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	\$ -
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	\$ -
3. Total (1.c + 2.c)	\$ -
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total expenditures (A.6 + B.3 + C + D)	\$ 8,105,746.00

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				\$ -
1. Bonds (Refunding Portion)				\$ -
B. Notes (Total)				\$ -

V. LOCAL ROAD AND STREET FUND BALANCE (RECEIPTS AND DISBURSEMENTS ONLY)

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	\$ 14,238,498.00	\$ 7,079,592.00	\$ 8,105,746.00	\$ 13,212,344.00	\$ -

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

 STATE:
 COLORADO
 YEAR ENDING (mm/yy):
 12/22

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	\$ 109,647.00
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	\$ 440,000.00	c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	\$ 61,946.00
5. Specific Ownership &/or Other	\$ 975,454.00	g. Other Misc. Receipts	\$ 122,664.00
6. Total (1. through 5.)	\$ 1,415,454.00	h. Other	
c. Total (a. + b.)	\$ 1,415,454.00	i. Total (a. through h.)	\$ 294,257.00
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes (from Item I.C.5.)	\$ 4,403,700.00	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	\$ 20,058.00
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	\$ 37,525.00	d. Federal Transit Administration	
d. DOLA Grant		e. U.S. Corps of Engineers	
e. Other	\$ 19,412.00	f. Other Federal	\$ 600,000.00
f. Total (a. through e.)	\$ 56,937.00	g. Total (a. through f.)	\$ 620,058.00
4. Total (1. + 2. + 3.f)	\$ 4,460,637.00	3. Total (1. + 2.g)	\$ 620,058.00
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

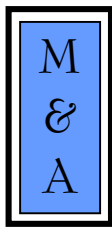
III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			\$ -
b. Engineering Costs			\$ -
c. Construction:			
(1). New Facilities			\$ -
(2). Capacity Improvements			\$ -
(3). System Preservation			\$ -
(4). System Enhancement And Operation			\$ -
(5). Total Construction (1)+(2)+(3)+(4)	\$ -	\$ -	\$ -
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	\$ -	\$ -	\$ -
<i>(Carry forward to page 1)</i>			

Notes and Comments:

**REPORTS AND SCHEDULES FOR REPORTING REQUIREMENTS
OF UNIFORM GUIDANCE**





McMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

**To the Board of County Commissioners
Moffat County, Colorado**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Moffat County, Colorado (the "County") as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 25, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit on the financial statements, we considered the County's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Member: American Institute of Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Moffat County, Colorado**

Compliance and Other Matters

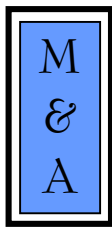
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McMahan and Associates, L.L.C.

**McMahan and Associates, L.L.C.
August 25, 2023**



McMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**To the Board of County Commissioners
Moffat County, Colorado**

Opinion on Each Major Federal Program

We have audited the compliance of Moffat County, Colorado (the "County") with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Member: American Institute of Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Moffat County, Colorado**

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Moffat County, Colorado

The purpose of this report in internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
August 25, 2023

Moffat County, Colorado
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022

Part I – Summary of Auditor’s Results

Financial Statements:

Type of auditor’s report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	None noted
Significant deficiency identified	None noted
Noncompliance material to financial statements noted	None noted

Federal Awards:

Internal control over major programs:	
Material weakness identified	None noted
Significant deficiency identified	None noted
Type of auditor’s report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Title 2, U.S. Code of Federal Regulations, Part 200	No
Major programs:	
Community Facilities Loans and Grants Cluster	ALN 10.766
Section 221 (d)(3) Mortgage Insurance	ALN 14.135
Coronavirus State and Local Fiscal Recovery Funds	ALN 21.027
Dollar threshold used to identify Type A from Type B programs:	\$750,000
Identified as low-risk auditee	No

Part II – Findings Related to Financial Statements

Findings related to financial statements as required by <i>Government Auditing Standards</i>	No
Auditor-assigned reference number	Not applicable

Part III – Findings Related to Federal Awards

Internal control findings	None noted
Compliance findings	None noted
Questioned costs	None noted
Auditor-assigned reference number	Not applicable

Moffat County, Colorado
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022

There were no findings for the year ended December 31, 2021.

Moffat County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Program Title	Federal Assistance Listing Number	Local Agency Identifying Number	Expenditures	Amounts passed through to Subrecipients
Department of Agriculture:				
Community Facilities Loans and Grants	10.766	75473	4,571,054	F
Passed through Colorado Department of Treasury:				
Schools and Roads - Grants to Counties	10.666	N/A	\$ 40,115	C \$ 20,058
Passed through Colorado Department of Human Services:				
Supplemental Nutrition Assistance Program (SNAP)	10.551	DHS - FFA	2,378	D
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS - FFA	137,235	D
Total Department of Agriculture			<u>4,750,782</u>	
Department of Human Services:				
Passed through Colorado Department of Health Care Policy and Financing:				
Medical Assistance Program	93.778	DHS - FFA	167,178	B
Passed through Colorado Department of Human Services:				
Guardianship Assistance	93.090	DHS - FFA	1,466	
Promoting Safe and Stable Families	93.556	DHS - FFA	4,327	
Temporary Assistance for Needy Families	93.558	DHS - FFA	192,054	
Child Support Enforcement	93.563	DHS - FFA	191,955	
Low-income Energy Assistance	93.568	DHS - FFA	152,218	
Child Care and Development Block Grant	93.575	DHS - FFA	62,820	A
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DHS - FFA	53,869	A
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DHS - FFA	566	
Foster Care Title IV-E	93.658	DHS - FFA	144,430	
Adoption Assistance	93.659	DHS - FFA	69,644	
Social Services Block Grant	93.667	DHS - FFA	57,911	
Passed through Colorado Department of Public Health and Environment:				
Emergency Planning Funds	93.069	EMPG-22EM-23-37	17,010	
Immunization Cooperative Agreements	93.268	N/A	48,468	
Emergency Homeowner Loan Program	93.323	N/A	252,083	
Credit Enhancement for Charter School Facilities	93.354	N/A	94,316	
Preventative Health and Health Services Block Grant	93.991	N/A	4,500	
Maternal and Child Health Block Grant	93.944	N/A	15,180	
Total Department of Human Services			<u>1,529,995</u>	
Department of Transportation:				
Airport Improvement Program	20.106	3-08-0012-020-2022	341,890	
COVID-19 - Airport Improvement Program	20.106	3-08-0012-018-2021	13,000	
COVID-19 - Airport Improvement Program	20.106	N/A	32,000	
Subtotal - Airport Improvement Program			<u>386,890</u>	
Total Department of Transportation			<u>386,890</u>	
United States Environmental Protection Agency:				
Passed through Colorado Water and Power Development Authority				
Voluntary School and Child Care Lead Testing	66.444	N/A	783	
Total United States Environmental Protection Agency			<u>783</u>	
Department of Housing and Urban Development:				
Passed through Colorado Housing and Finance Authority:				
Section 221 (d)(3) Mortgage Insurance	14.135	101-35347	845,986	
Section 8 Housing Assistance Payments Program	14.195	101-35347	454,824	E
Total Department of Housing and Urban Development			<u>1,300,810</u>	
Department of the Interior:				
Indian Law Enforcement	15.030	A19AC00010-05	130,000	
Total Department of the Interior			<u>130,000</u>	
SUBTOTAL			<u>8,099,260</u>	<u>20,058</u>

Moffat County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022
(continued)

Program Title	Federal Assistance Listing Number	Local Agency Identifying Number	Expenditures	Amounts passed through to Subrecipients
Department of Treasury:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	175ARP_1	2,580,067	
Passed through Colorado Department of Public Health and Environment:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	44,055	
Passed through Colorado Department of Human Services:				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	DHS - FFA	7,192	
Subtotal - Coronavirus State and Local Fiscal Recovery Funds			<u>2,631,314</u>	
COVID-19 - Coronavirus Relief Fund	21.019	DHS - FFA	(164)	
Total Department of Treasury			<u>2,631,150</u>	
Total Expenditures			<u>\$ 10,730,410</u>	<u>\$ 20,058</u>

Additional Information for Clusters:	Amount
A - CCDF Cluster	116,689
B - Medical Assistance Program	167,178
C - Forest Service Schools and Roads Cluster	40,115
D - SNAP Cluster	139,613
E - Section 8 Project-Based Cluster	454,824
F - Community Facilities Loans and Grants Cluster	4,571,054

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2022

Note 1. Basis of Presentation:

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Moffat County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts presented in this schedule or used in this schedule may differ from amounts presented in or used in the preparation of the general purpose financial statements.

Note 2. Determining the Value of Non-cash Awards Expended:

Food assistance: Fair market value of food assistance at the time of receipt, or the assessed value provided by the federal agency.
Commodities: Fair market value of commodities at the time of receipt, or the assessed value provided by the federal agency.

Note 3. Indirect Facilities and Administration costs

The county does not use the 10% de minimis cost rate allowed in Title 2 U.S. Code of Federal Regulations (CFR) part 200.414, Indirect (F & A) costs. Instead, the County prepares an annual cost allocation plan to allocate indirect costs.

Note 4. Loans Outstanding

The County had the following direct loan balances outstanding at December 31, 2022:

Program Title	Federal Assistance Listing Number	Balance of Direct Loans
Section 221 Insured Loan Program	14.135	\$ 584,007

Note 5. Expenditure Credits

Negative amounts shown on the Schedule of Federal Awards represent adjustments made in the normal course of business to amounts reported as expenditures in prior years.