

***Logan County, Colorado***

**Financial Statements**

**For the Year Ended December 31, 2022**

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**Independent Auditors' Report**

To the Board of County Commissioners  
Logan County  
Sterling, Colorado

**Report on the Audit of Financial Statements****Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County (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, each major fund, and the aggregate remaining fund information of the County as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditors' 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' 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 auditors' 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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information listed in the table of contents 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 accordance with auditing standards generally accepted in the United States of America, 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.

## **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 other supplementary information, the local highway finance report and 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*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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. The 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 auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, the local highway finance report and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 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 solely 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 effectiveness of the County's 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 compliance.

*Lauer, Szabo & Associates, P.C.*

Sterling, Colorado  
June 20, 2023

# **LOGAN COUNTY, COLORADO**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Management's Discussion and Analysis for Logan County offers readers a narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and notes to the financial statements.

### **FINANCIAL HIGHLIGHTS**

- The assets of the County exceeded its liabilities at the close of 2022 by \$79,385,821. Of this amount, \$23,566,195 is available to meet the County's ongoing obligations to its citizens and creditors.
- The County's total net position increased by \$5,068,220 for the current year.
- As of December 31, 2022, the County's governmental funds reported combined ending fund balances of \$32,941,556, an increase of \$1,556,637 in comparison with the prior year.
- Unassigned fund balance for the General Fund was \$11,282,550 at December 31, 2022.
- The Logan County mill levy for general operating purposes is 29.868 mills.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to Logan County's Basic Financial Statements. The Basic Financial Statements contain three components: government-wide financial statements, fund financial statements, and notes to the financial statements. In addition, this report contains other Required Supplementary Information and a Supplementary Information section that presents combining statements for non-major governmental funds (along with actual and budget comparison schedules).

The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements.
  - Governmental Fund statements tell how general government services like judicial, public safety, health and welfare, auxiliary services, culture and recreation and public works were financed in the short-term as well as what remains for future spending.
  - The Fiduciary Fund statement provides information about Custodial Fund assets held by the County which is acting solely as a trustee of agent for the benefit of others, to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. In addition to these required components, a section is included with combining and individual fund statements that provide further detail about our non-major governmental funds described as special revenue funds, each of which are added together and presented in single columns in each of the basic financial statements.

## GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies.

The statement of net position includes all of Logan 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 Logan County is improving or deteriorating.

The statement of activities presents information showing how Logan County'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 reported in this statement for some items will result in cash flows in future fiscal periods.

The government-wide financial statements of the County include the following:

- Governmental activities: Most of the County's basic services are included here, such as general government, judicial, public safety, health and welfare, auxiliary services, culture and recreation and public works. Property taxes, sales and use tax and State and Federal grants finance most of these activities.

## FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and by bond covenants.
- The County Board of Commissioners establishes other funds to control and manage resources for particular purposes (i.e. Lodging Tax Fund, TV Translator Fund, Conservation Trust Fund, Ambulance Fund) or show that certain taxes and grants are used appropriately (i.e. Special Revenue Funds).

The County has two kinds of funds:

- Governmental funds: Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided on the subsequent page of the governmental funds statement that explains the relationship (or differences) between the two types of statements. Logan County adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with this budget.
- Fiduciary funds: The County is the trustee, or fiduciary, for the Treasurer's Fund. The Treasurer, by statute, collects and distributes all property tax revenues to other County funds and local governments. The County is responsible for ensuring that the assets reported in this fund are used for their intended purpose. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position. These balances are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.



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 start on page 28 of this report.

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

Net position. As discussed earlier, net position may serve as a useful indicator of a government's financial position. As of December 31, 2022, the County's net position was \$79,385,821.

Total net position for the County increased \$5,068,220.

**TABLE 1**

(in thousands)		Governmental Activities		
		2022	2021	
Current assets	\$	49,172	\$ 44,986	\$
Capital assets, net		51,144	45,657	
Other assets, net				
Total assets	\$	100,316	\$ 90,643	\$
Deferred outflows or resources				
Deferred charges on refunding of bonds	\$		\$	
Total Assets and deferred outflows of Resources	\$	100,316	\$ 90,643	\$
Current liabilities	\$	5,245	\$ 3,812	\$
Long-term liabilities		4,496	2,759	
Total liabilities		9,741	6,571	
Deferred inflows of resources				
Deferred property tax		11,189	9,754	
Net investment in capital assets		49,043	45,596	
Restricted for emergencies		709	709	
Restricted for public safety		819	661	
Restricted for culture and recreation		354	350	
Restricted for capital outlay & opera		4,895	4,384	
Restricted for debt service				
Unrestricted		23,566	22,618	
Total net position		79,386	74,318	
Total liabilities, deferred inflows of resources and net position	\$	100,316	\$ 90,643	\$

Description of net position is as follows:

○ Net investment in capital assets	\$49,043,154
○ Restricted for emergencies	\$ 709,000
○ Restricted for public safety (E911)	\$ 819,083
○ Restricted for culture and recreation (Consv Trust Fund)	\$ 353,817
○ Restricted for capital outlay & operations (Sales & Use Tax Fund)	\$ 4,894,572
○ Unrestricted	\$ 23,566,195

Other restricted net position represents resources that are subject to external restrictions on how they may be used. Included in this category are unspent proceeds for TABOR emergency funds of \$709,000.

Investment in capital assets (land, buildings and equipment) is 62% of Logan County's net position. Logan County uses these capital assets to provide services to citizens; consequently these assets are not available for future spending.

In addition, a portion of Logan County's net position (8.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$23,566,195) is available to meet the government's ongoing obligations to citizens and creditors.

At the end of 2022, Logan County is able to report positive balances in all three categories of net position.

### Changes in net position

The County's total revenue of \$33,329,589 was more than program expenses of \$28,261,369 for an increase in net position of \$5,068,220.

**TABLE 2**

### Changes in net position (in thousands)

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Program Revenue		
Charges for services	\$ 4,005	\$ 4,686
Operating grants	11,870	9,962
Capital grants	193	739
General revenues		
Property taxes	9,823	10,587
Specific ownership taxes	1,057	1,161
Sales and use taxes	5,176	5,945
Other taxes	156	161
Unrestricted earnings	56	79
Miscellaneous	960	577
Sale of Assets	33	31
Capital Contributions	0	18
Transfers	0	12,782
Total revenues	\$ 33,329	\$ 46,728
Program expenses		
General government	\$ 6,121	\$ 6,263
Judicial	592	512
Public Safety	6,812	6,104
Health and welfare	6,537	6,211
Auxiliary services	603	612
Culture and recreation	728	684
Public works	6,868	6,482
Interest on long term debt	0	4
Total expenses	\$ 28,261	\$ 26,872
Change in net position	\$ 5,068	\$ 19,856
Net position at beginning year	\$ 74,318	54,462
Net position at end of year	\$ 79,386	74,318

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental funds Overview. Logan County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As described earlier, the County's governmental funds provide information on short-term inflows and outflows, as well as what remains for future spending. Such information is useful in assessing the County's financing requirements. For example, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2022, Logan County reported a combined fund balance of \$32,941,556. This amount is \$1,556,637 more than 2021. Of the total combined fund balance, approximately \$11,282,550 consists of unassigned fund balance, which is the portion of fund balance that serves as a measure of current available financial resources.

The restricted fund balance represents resources not available for spending or those on which legal restrictions have been placed. The County's restricted fund balance makes up \$6,776,472 of the combined total and includes the following:

➤ Restricted for emergencies	\$ 709,000
➤ Restricted for public safety	\$ 819,083
➤ Restricted for culture and recreation	\$ 353,817
➤ Restricted for capital outlay & operations	\$ 4,894,572

**General Fund.** This is the primary operating fund of Logan County Government. It accounts for many of the County's core services such as law enforcement, Assessor, Clerk & Recorder, Treasurer, and Planning & Zoning. As the county's major operating fund, the General Fund accounts for ordinary operating expenditures financed primarily by property taxes, sales and use tax, grants and charges for services. The General Fund completed 2022 with a fund balance of \$11,985,630, which is an increase of \$119,552 from the previous year's fund balance of \$11,866,078 which indicates revenues are meeting the needs of operating expenses.

**Road & Bridge Fund.** The Road and Bridge Fund is mandated by state statutes. This fund accounts for costs related to County road and bridge construction and maintenance. Revenue is generated from property taxes, sales and use taxes, highway user's tax, grants and other services for fees. Road & Bridge ended 2022 with a fund balance of \$8,673,002, which is an increase of \$1,001,448 from the prior year fund balance of \$7,671,554. This increase is mainly due to delaying construction of a new bridge and road surfacing projects until 2023. A federal grant has been obtained to offset bridge costs. Construction of the bridge has been postponed to 2023 due to increased construction costs.

**Department of Human Services Fund.** This fund is also mandated by state statutes. It accounts for monies received from property taxes and State and Federal grants expended for the local share of many Federal and State public welfare programs. The Department of Human Services ending fund balance in 2022 is \$1,311,501, which is a decrease of \$37,535 from the prior year of \$1,349,036.

## BUDGETARY HIGHLIGHTS

The Board of County Commissioners did not need to supplement the County's budget with unanticipated revenue during 2022.

When necessary, reasons for amending the budget are:

- Supplemental appropriations to increase revenue and expenditure accounts due to the receipt of unanticipated revenue.
- Unanticipated expenses from fund balance.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets.** Logan County's investment in capital assets for its governmental activities as of December 31, 2022, is 51,144,175 (net of accumulated depreciation). This amount includes a broad range of capital assets, including land, buildings, equipment, improvements and other infrastructure.

Logan County remains committed to the upkeep and maintenance of the County's largest assets. More detailed information about the County's capital assets is presented in table 3 and in Note E to the financial statements.

**TABLE 3****Capital assets, net of depreciation (in thousands)**

	<b>Governmental Activities</b>		
	<b>2022</b>	<b>2021</b>	
Land	\$ 1,133	\$ 1,133	\$
Construction in progress	4,043		
Buildings	19,027	19,075	
Equipment	5,134	5,194	
Leased Equipment	2,101		
Improvements	1,003	963	
Infrastructure	18,703	19,292	
Total	\$ 51,144	45,657	\$

**Long-term debt.** The County had \$4,800,041 in debt outstanding at year-end 2022. Detailed information about the County's long-term debt is presented in Table 4 and Note F to the financial statements.

**TABLE 4****Long-term debt (in thousands)**

	<b>Governmental Activities</b>		
	<b>2022</b>	<b>2021</b>	
Landfill closure and post closure costs	\$ 1,835	\$ 1,847	\$
Compensated absences	864	912	
Capital lease obligation - vehicles	2,101	61	
Certificates of participation, net of premium and discount			
Total	\$ 4,800	\$ 2,820	\$

**SIGNIFICANT ISSUES**

In November of 2000, Logan County voters approved a one-half percent (0.5%) sales and use tax to be used for the construction of a new Justice Center that included County and District Courts, District Attorney Offices, Probation Offices, Sheriff Department and Jail. The new facility was completed and ready for occupancy in August 2003.

Certificates of Participation with 25-year terms were issued in 2001 to fund the construction with repayment derived from the .5% sales and use taxes collected. Due to refinancing the Certificates of Participation in 2010 the term was reduced by 5 years.

In 2018 it was determined there was adequate fund balance in the Justice Center Fund to pay the facility off. Anticipating this, the Board of County Commissioners presented ballot issue 1E to the voters in November 2018 to extend the .5% sales and use tax until 2025 for the sole purpose of constructing; repairing; equipping; operating; maintaining; improving or remodeling the Logan County Justice Center; Courthouse and Annex; Fairgrounds stadium and event structures; Central Services Building; Landfill structures; Heritage Center; and Road & Bridge shop facilities. Ballot issue 1E passed with 4,732 for and 3,523 against. Sales and Use Tax Capital Improvement Fund was developed solely to receive and expend these monies. Multiple projects have made good use of these funds to include resurfacing the fairgrounds parking lot; repairs to windows at the Courthouse; installation of new security system in the Jail; replacing doors with ADA compliant ones at the Heritage Center; replacing the old announcer booth in the fairgrounds main arena; upgrading HVAC systems to provide more efficiency with clean air ventilation; and upgrading fencing around the fairgrounds property to name a few. These projects would have been difficult or not possible to accomplish without this source of funding.

In 2020, COVID-19 (a contagious disease caused by severe acute respiratory syndrome coronavirus) spread across the globe creating a world-wide pandemic. By March, due to the health issues presented by the virus, the United States Federal Government and State governments mandated business to temporarily close and people were required to social distance, quarantine if sick, or wear masks in order to prevent the spread of this disease. The Coronavirus Aid, Relief, and Economic Security Act (CARES) was signed into law March 27, 2020 in response to the economic fallout of the pandemic within the United States. This Act provided relief funds to families, workers, and businesses in the battle against the COVID-19 outbreak.

Logan County received \$1,865,902 in funds to use towards supporting small business owners, purchase personnel protection equipment such as masks, cleansing and disinfectant supplies, and modify work spaces in order to keep providing essential services to the public.

January 2021, the State of Colorado implemented Senate Bill 20B-001 designed for small business relief. Ten local small businesses applied for the stimulus for a total of \$43,500 distributed to them.

On March 11, 2021 the American Rescue Plan Act (ARPA) was signed into law by the Federal Treasury. This act established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund which together make up the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. This program is intended to provide support to the State, territorial, local and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses. Logan County was awarded \$4,352,686 which \$2,176,343 was received in June 2021 and the remaining amount June 2022. Monies have been obligated for supporting school age mental health recovery due to the effects of the pandemic, updating existing HVAC systems to provide better ventilation and cleaner environment to work in, Sheriff security equipment, and premium pay for county employees who continued to work during the pandemic period.

### **LONG-TERM FINANCIAL PLANNING**

Facilities planning and maintenance continue to be a major area of emphasis for the County. With the development of the new Sales & Use Tax Capital Improvement fund, major renovations and repairs are being taken care of at the Justice Center, Heritage Center, Central Services Building, Landfill structures, Road & Bridge, Fairgrounds and Courthouse. It also includes funding utilities at the Justice Center which were \$253,643 in 2022. The tax supporting these expenses will sunset in 2025 which will require a ballot issue for voter approval to extend. If it fails, these expenses will be funded with property taxes from General Fund.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Logan County continues to remain fiscally responsible with a Standard and Poor Rating of A+. In preparing the 2023 budget, the County's net assessed value decreased .60% from 371,280,810 to 369,061,070. Logan County's mill levy of 29.868 mills is more restrictive than the State's 5.5% Property Tax Revenue limit (CRS 29-1-301). Refunds and abatements allowed an additional .064 mills, for an adopted 2023 mill levy of 29.932 mills and appropriated property tax net revenue of \$11,046,736.

The adopted 2023 appropriated expenditures increased \$6,398,456 from 2022 appropriations due to deferring a large bridge construction and road surfacing projects until 2023; increased needs for Solid Waste Landfill closure, and reserving ARPA monies dedicated for HVAC upgrades to facilities and continued support of mental health needs.

County sales and use tax received in 2022 was \$5,175,817 which is a decrease of 12.93% (\$768,770) from 2021 (\$5,944,587). This decrease can be attributed to a new wind farm development that generated \$1.3M in 2021 use tax fees.

### **NOTES OF INTEREST**

In 2019 the County and the City of Sterling entered into an Intergovernmental Agreement concerning the provision of cemetery and parks services at Sunset Memorial Gardens. Under the terms of the agreement the City provides services incident to operating and managing a public cemetery and the County provides those services incident to operating and managing a public park to include mowing services and beautification of the area by planting flowers, trees, shrubs and installing a walking path around the gardens. Plans to construct a shade structure are in the future but have been put on hold due to the escalating costs due to the current state of economy. The City constructed a columbarium in 2020 which the cost was shared 50/50 between the City and County.

In 2022, the Logan County Ambulance Service was in operation for ten years. An Intergovernmental Agreement between Logan County and the City of Sterling was adopted in 2012 with the City of Sterling providing EMT staff and managing the ambulance service with Logan County providing funding through user fees and grants. The beginning fund balance in 2022 was \$135,840 ending with \$68,752 mainly due to increased operating expenses while revenue remains relatively constant. General Fund transferred \$50,000 to meet ambulance obligations. Resolution 2022-44 was adopted increasing fees effective 01/01/2023 in anticipation of the diminishing fund balance. Much thought was given to the increase with the purpose to cover its own costs and be self-sufficient. General Fund continues to reserve \$200,000 for a transfer in the event revenues are no longer adequate to support the cost.

Logan County received a generous donation of \$500,000 late 2021 for either the construction of a new addition to the Exhibit Center at the fairgrounds or improvements to the facility such as but not limited to HVAC or dance floor. Requests for proposals were issued in 2022 with construction costs resulting approximately \$3M. Additional discussion will be delayed until the 2023 Board of Commissioners are able to determine where the additional funding will come from. Construction is anticipated to begin early 2023 if funding is obtained.

#### **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Department, 315 Main, Sterling, Colorado, 80751, or by telephone at (970) 522-0880.

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## **Basic Financial Statements**

The basic financial statements of the County include the following:

*Government-wide financial statements.* The government-wide statements display information about the reporting government as a whole, except for its fiduciary activities.

*Fund financial statements.* The fund financial statements display information about major funds individually and nonmajor funds in the aggregate for governmental and proprietary funds.

*Notes to the financial statements.* The notes communicate information essential for fair presentation of the financial statements that is not displayed on the face of the financial statements. As such, the notes are an integral part of the basic financial statements.



**LOGAN COUNTY, COLORADO**  
**Statement of Net Position**  
**December 31, 2022**

	Governmental Activities
Assets	
Cash and cash investments	\$ 35,712,061
Receivables	13,332,368
Inventory	126,775
Prepaid items	1,080
Capital assets, net of depreciation	51,144,175
Total assets	<u>\$ 100,316,459</u>
Liabilities	
Accounts payable	\$ 1,222,223
Accrued salaries and benefits	300,545
Unearned grant revenues	2,895,805
Unearned revenues	522,805
Noncurrent liabilities	
Due within one year	303,762
Due in more than one year	4,496,279
Total liabilities	9,741,419
Deferred inflows of resources	
Deferred property tax revenues	11,189,219
Net position	
Net investment in capital assets	49,043,154
Restricted for emergencies	709,000
Restricted for public safety	819,083
Restricted for culture and recreation	353,817
Restricted for capital outlay and operations	4,894,572
Unrestricted	23,566,195
Total net position	<u>79,385,821</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 100,316,459</u>

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

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**LOGAN COUNTY, COLORADO**  
**Statement of Activities**  
**For the Year Ended December 31, 2022**

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services	Grants and	Grants and
			Contributions	Contributions
Governmental activities				
General government	\$ 6,120,739	\$ 1,251,126	\$ 44,424	\$ 160,093
Judicial	592,258			
Public safety	6,812,079	1,400,803	2,025,194	
Health and welfare	6,537,049	54,013	5,027,677	
Auxiliary services	602,524	61,600	587,410	32,273
Culture and recreation	728,160	578,796	133,600	
Public works	6,868,254	658,778	4,051,305	730
Interest on long-term debt	306			
Total governmental activities	<u>\$ 28,261,369</u>	<u>\$ 4,005,116</u>	<u>\$ 11,869,610</u>	<u>\$ 193,096</u>
General revenues				
Taxes				
Property taxes, levied for general purposes				
Specific ownership taxes				
Sales and use taxes				
Other taxes				
Unrestricted earnings on investments				
Miscellaneous				
Sale of assets				
Total general revenues				
Change in net position				
Net position at beginning of year				
Net position at end of year				

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

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Net (Expenses)  
Revenues and  
Changes in  
Net Position

---

Total  
Governmental  
Activities

---

\$ (4,665,096)  
(592,258)  
(3,386,082)  
(1,455,359)  
78,759  
(15,764)  
(2,157,441)  
(306)

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(12,193,547)

9,822,613  
1,057,489  
5,175,816  
156,386  
55,925  
960,685  
32,853

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17,261,767

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5,068,220

74,317,601

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\$ 79,385,821

**LOGAN COUNTY, COLORADO**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2022**

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
<b>Assets</b>				
Cash and cash investments	\$ 13,627,662	\$ 8,321,802	\$ 2,724,309	\$ 1,074,989
Property taxes receivable	5,178,665	2,952,489	848,840	553,592
Accounts receivable	450,989	527,467	2,062	44,988
Grants receivable	27,813			32,273
Due from other entities			362,145	
Inventory of supplies		126,775		
Prepaid items	1,080			
<b>Total assets</b>	<b>\$ 19,286,209</b>	<b>\$ 11,928,533</b>	<b>\$ 3,937,356</b>	<b>\$ 1,705,842</b>
<b>Liabilities</b>				
Accounts payable	\$ 755,756	\$ 217,153	\$ 26,581	\$ 130
Accrued salaries and benefits	197,982	85,889		
Unearned revenues	22,805			500,000
Unearned grant revenues	1,145,371		1,750,434	
<b>Total liabilities</b>	<b>2,121,914</b>	<b>303,042</b>	<b>1,777,015</b>	<b>500,130</b>
<b>Deferred inflows of resources</b>				
Deferred property tax revenues	5,178,665	2,952,489	848,840	553,592
<b>Total deferred inflows of resources</b>	<b>5,178,665</b>	<b>2,952,489</b>	<b>848,840</b>	<b>553,592</b>
<b>Fund balance</b>				
Nonspendable:				
Inventory		126,775		
Prepaid items	1,080			
Restricted for:				
Emergencies	702,000			
Public safety				
Culture and recreation				
Capital outlay and operations				
Committed to:				
Capital improvements				652,120
Public safety				
Public works		8,546,227		
Health and welfare			1,311,501	
Culture and recreation				
Justice center expenditures				
Unassigned	11,282,550			
<b>Total fund balance</b>	<b>11,985,630</b>	<b>8,673,002</b>	<b>1,311,501</b>	<b>652,120</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 19,286,209</b>	<b>\$ 11,928,533</b>	<b>\$ 3,937,356</b>	<b>\$ 1,705,842</b>

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

Sales and Use Tax Fund	Other Governmental Funds	Total Governmental Funds
\$ 5,272,869	\$ 4,690,430	\$ 35,712,061
	1,655,633	11,189,219
407,573	287,839	1,720,918
		60,086
		362,145
		126,775
		1,080
<u>\$ 5,680,442</u>	<u>\$ 6,633,902</u>	<u>\$ 49,172,284</u>
\$ 91,006	\$ 131,597	\$ 1,222,223
	16,674	300,545
	100,131	622,936
		2,895,805
91,006	248,402	5,041,509
	1,655,633	11,189,219
-	1,655,633	11,189,219
		126,775
		1,080
	7,000	709,000
	819,083	819,083
	353,817	353,817
4,894,572		4,894,572
		652,120
	68,752	68,752
	2,654,889	11,201,116
	298,936	1,610,437
	527,390	527,390
694,864		694,864
		11,282,550
<u>5,589,436</u>	<u>4,729,867</u>	<u>32,941,556</u>
<u>\$ 5,680,442</u>	<u>\$ 6,633,902</u>	<u>\$ 49,172,284</u>

**LOGAN COUNTY, COLORADO****Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position****December 31, 2022**

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Amounts reported for governmental activities in the statement of  
net position are different because:

Total fund balance - governmental funds	\$ 32,941,556
Certain receivables will be collected in the next fiscal year, but are not available soon enough to pay for the current period's expenditures, and therefore are unearned revenues in the governmental funds.	100,131
Capital and other assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	51,144,175
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	<u>(4,800,041)</u>
Net position of the governmental activities	<u><u>\$ 79,385,821</u></u>

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

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**LOGAN COUNTY, COLORADO****Statement of Revenues, Expenditures and Changes in Fund Balance****Governmental Funds****For the Year Ended December 31, 2022**

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Revenues				
Taxes	\$ 9,365,562	\$ 2,538,026	\$ 953,820	\$ 414,858
Licenses and permits	86,265	585		
Intergovernmental	3,389,686	4,052,035	4,521,715	440,118
Charges for services	1,319,440	1,878		1,200
Miscellaneous	591,265	33,041	16,779	298
Total revenues	14,752,218	6,625,565	5,492,314	856,474
Expenditures				
Current				
General government	8,490,662	84,257		7,942
Judicial	592,258			
Public safety	4,569,515			
Auxiliary services	540,713			
Health and welfare	389,518		5,529,849	407,845
Culture and recreation				
Public works		5,104,050		
Capital outlay		2,536,832		283,618
Debt service				
Principal		25,313		61,321
Interest and fiscal charges				3,679
Total expenditures	14,582,666	7,750,452	5,529,849	764,405
Excess of revenues over (under) expenditures	169,552	(1,124,887)	(37,535)	92,069
Other financing sources (uses)				
Transfers in				
Transfers out	(50,000)			
Lease proceeds		2,126,335		
Sale of assets				
Total other financing sources (uses)	(50,000)	2,126,335	-	-
Net change in fund balances	119,552	1,001,448	(37,535)	92,069
Fund balance at beginning of year	11,866,078	7,671,554	1,349,036	560,051
Fund balance at end of year	\$ 11,985,630	\$ 8,673,002	\$ 1,311,501	\$ 652,120

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

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Sales and Use Tax Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,587,908	\$ 728,877	\$ 16,589,051
		86,850
	128,700	12,532,254
	1,986,542	3,309,060
98,221	38,954	778,558
2,686,129	2,883,073	33,295,773
402,582	4,055	8,989,498
		592,258
262,593	1,053,288	5,885,396
		540,713
92,109	203,142	6,622,463
403,433	790,294	1,193,727
	593,327	5,697,377
1,179,632	286,497	4,286,579
		86,634
		3,679
2,340,349	2,930,603	33,898,324
345,780	(47,530)	(602,551)
	50,000	50,000
		(50,000)
		2,126,335
	32,853	32,853
-	82,853	2,159,188
345,780	35,323	1,556,637
5,243,656	4,694,544	31,384,919
\$ 5,589,436	\$ 4,729,867	\$ 32,941,556

**LOGAN COUNTY, COLORADO****Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2022**

---

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - governmental funds \$ 1,556,637

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount by which depreciation exceeded capital outlays in the current period. 5,563,170

In the statement of activities, the net loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the disposal increases financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets disposed of. (76,082)

In the statement of activities, certain operating expenses - compensated absences, accrued interest and landfill closure and postclosure care costs - are measured by the amounts incurred or earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). 63,233

Because some revenues will not be collected for several months after the fiscal year ends, they are not considered "available" revenues in the governmental funds. They are, however, recorded as revenues in the statement of activities. 963

The issuance of long-term debt provides current financial resources in the governmental funds, however, issuing debt increases long-term liabilities in the government-wide statement of net position. (2,126,335)

Payments related to the lease liabilities are reported as expenditures in the governmental funds, however, these payments reduce long-term liabilities in the statement of net position and do not result in an expense in the statement of activities. 86,634

Change in net position of governmental activities \$ 5,068,220

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

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**LOGAN COUNTY, COLORADO**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**December 31, 2022**

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	Custodial Fund
	<hr/>
Assets	
Cash and cash investments	\$ 4,406,724
	<hr/>
Total assets	\$ 4,406,724
	<hr/>
Liabilities	
Due to other governments	\$ 4,406,724
	<hr/>
Total liabilities	4,406,724
	<hr/>
Net position	-
	<hr/>
Total liabilities and net position	\$ 4,406,724
	<hr/>

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

**LOGAN COUNTY, COLORADO**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2022**

	Custodial Fund
Additions	
Collections for other governments	<u>\$ 35,130,054</u>
Total additions	35,130,054
Deductions	
Disbursements to other governments	<u>35,130,054</u>
Total deductions	<u>35,130,054</u>
Change in net position	-
Net position at beginning of year	<u>-</u>
Net position at end of year	<u><u>\$ -</u></u>

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

## **LOGAN COUNTY, COLORADO**

### **Notes to Financial Statements**

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#### **Note A – Summary of significant accounting policies**

This summary of Logan County's significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to local government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the County's accounting policies are described below.

#### **A.1 – Reporting entity**

The financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The reporting entity's financial statements should present the funds of the primary government (including its blended component units, which are, in substance, part of the primary government) and provide an overview of the discretely presented component units. Blended component units, although legally separate entities, are, in substance, part of the County's operations. Discretely presented component units, if any, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

The County has examined other entities that could be included as defined in number 2 and 3 above. Based on these criteria, the Logan County Pest Control District and the E 911 Authority are included in the County's basic financial statements using blended presentation.

#### **Blended component units**

Logan County Pest Control District – A separate legal entity according to Colorado State Statutes, is included in the County's basic financial statements as a special revenue fund. The District is not governed by a separately elected governing body other than the Board of County Commissioners. There are no separately issued financial statements.

E 911 Authority – A separate legal entity included in the County's basic financial statements as a special revenue fund. The Board of County Commissioners appoints the governing board of the Authority. There are no separately issued financial statements.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note A – Summary of significant accounting policies (continued)**

**A.2 – Fund accounting**

The County uses funds to report its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate “fund types.” The County does not have any proprietary funds.

Governmental funds are used to account for all or most of a government’s general activities, including the collection and disbursement of earmarked funds (special revenue funds), major capital projects (capital projects fund), and the servicing of general long-term debt (debt service fund). The following are the County’s major governmental funds:

General Fund – The General Fund is the operating fund of the County. It is used to account for most of the day-to-day operations of the County which are financed from sales and use taxes, property taxes and other general revenues. Activities financed by the general fund include those of line and staff departments within the County, except for activities of the enterprise funds.

Road and Bridge Fund – This fund records costs related to county road and bridge construction and maintenance. By state law, Colorado counties are required to maintain a Road and Bridge Fund and a portion of road and bridge taxes is allocated to cities and towns for use in their road and street activities.

Human Services Fund – This fund administers human services programs under state and federal regulations. Programs include, but are not limited to, Medicaid, food stamps, foster care programs, senior service programs, job training services, and Temporary Assistance to Needy Families (TANF). Colorado counties are required by law to maintain a Human Services Fund.

Capital Expenditures Fund – This fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. This fund is financed through a combination of property taxes and state grants.

Sales and Use Tax Capital Improvement Fund – This fund is used to account for constructing, repairing, equipping, operating, maintaining, improving or remodeling the Logan County Justice Center, Courthouse and Annex, Fairgrounds Stadium and event structures, Central Services Building, Landfill structures, Heritage Center, and Road & Bridge shop facilities.



**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note A – Summary of significant accounting policies (continued)**

Fiduciary funds focus on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations or other governments and are therefore not available to support the County's own programs. The County has one fiduciary fund.

**Note A.3 – Basis of presentation**

Government-wide financial statements – The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include reconciliations with a brief explanation to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County.

Fund financial statements – Fund financial statements report detailed information about the County. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note A – Summary of significant accounting policies (continued)**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources management focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources, and a statement of revenues, expenditures and changes in fund balance, which reports the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Fiduciary funds focus on net position and changes in net position and are reported using accounting principles similar to proprietary funds. The County's fiduciary funds are presented in the fiduciary fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address the activities or obligations of the County, these funds are not incorporated into the government-wide financial statements.

**A.4 – Basis of accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting.

Revenues – exchange and nonexchange transactions – Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of fiscal year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenues from property taxes are recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note A – Summary of significant accounting policies (continued)**

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes collected within sixty days after year-end, interest, certain charges for services and certain grants.

Unearned revenue – Unearned revenues arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Unearned revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to meeting eligibility requirements. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed and the revenue is recognized.

Deferred outflows/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 position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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 position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Expenses/expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

**A.5 – Budgets and budgetary accounting**

Annual budgets are established for all funds of the County. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles.

An appropriated budget for the entity as a whole is prepared on a detailed basis. Revenues are budgeted by source. Expenditures are budgeted by department and the major divisions thereof and by each independent office and agency and by the principal objects of expenditure. The legal level of control is considered to be at the individual fund level and expenditures may not exceed appropriations at this level. All budget revisions at this level are subject to final review and approval by the Board of County Commissioners. Within these control levels, management may transfer appropriations without the Board of County Commissioners approval.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note A – Summary of significant accounting policies (continued)**

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to October 15<sup>th</sup>, the finance office submits to the Board of County Commissioners a proposed operating budget for the fiscal year commencing the following January 1<sup>st</sup> for all funds, except custodial funds.
- The budget is prepared using the modified accrual basis of accounting.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to December 31<sup>st</sup>, the budget is legally adopted through passage of adoption and appropriation resolutions.

**A.6 – Encumbrances**

Encumbrance accounting is utilized by the County to record purchase orders, contracts and other commitments for the expenditure of monies to assure effective budgetary control and accountability. Encumbrances outstanding at year-end are canceled and reappropriated in the ensuing year's budget.

**A.7 – Cash and cash investments**

The Logan County Treasurer maintains a cash and investment pool that is available for use by all County funds. Each funds' portion of this pools is displayed as "cash and cash investments".

**A.8 – Short-term interfund receivables/payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as internal balances on the government-wide statement of net position, and are classified as due from other funds or due to other funds on the balance sheet.

**A.9 – Receivables**

The County has elected the reserve method of accounting for uncollectible accounts receivable. Amounts included in the reserve are based on accounting policies established by the Colorado Department of Human Services. All payments in arrears of social service accounts receivable are included in the allowance for doubtful accounts.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note A – Summary of significant accounting policies (continued)**

**A.10 – Inventories and prepaid items**

Inventories in the Road and Bridge Fund consist of construction and maintenance supplies and are recorded at the lower of cost or market value using the first-in, first-out method. Inventories in this fund are offset by a fund balance reserve which indicates that it does not constitute “available spendable resources” even though it is a component of net position.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**A.11 – Capital assets**

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets with a unit cost greater than \$5,000 are capitalized at cost (or estimated historical cost, if actual cost is not available) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair value on the date received. Improvements to assets are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not. Infrastructure assets, consisting of certain improvements other than buildings (such as parking facilities, sidewalks, landscaping and lighting systems) have been capitalized on a prospective basis beginning in 2004. In 2007, the County retroactively capitalized its infrastructure assets as provided in GASB Statement No. 34.

All reported capital assets are depreciated with the exception of land costs. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities</u>
Buildings	25-50 years
Equipment	3-15 years
Improvements other than buildings	25-50 years
Infrastructure	25-50 years

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note A – Summary of significant accounting policies (continued)**

**A.12 – Compensated absences**

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences." The County has adopted a personnel policy which provides for annual sick and vacation leave.

Paid Time Off leave

Full-time and part-time employees earn paid time off leave for each full pay period they work, beginning their first full pay period. Paid time off cannot be used in advance of earning it and no paid time off may be taken until after the pay period in which it is accrued. If an employee has accrued but unused paid time off in excess of the maximum accrual at the end of each pay period, the balance above the maximum shall be forfeited at the end of that pay period. Full time employees accrue paid time off leave for each bi-weekly pay period on the following basis of continuous service:

Grandfathered Employees – Hired Prior to 1/1/2018:

<u>Years of service</u>	<u>Bi-weekly accrual of hours</u>	<u>Maximum accrual</u>
Under 5	7.5 hours	288 hours
5 but less than 10	8.5 hours	300 hours
10 or more	9.5 hours	320 hours

New Employees – Effective 1/1/2018:

<u>Years of service</u>	<u>Bi-weekly accrual of hours</u>	<u>Maximum accrual</u>
Under 1 year	4.0 hours	104 hours
1 but less than 5	6.0 hours	260 hours
5 but less than 10	7.5 hours	288 hours
10 but less than 15	8.5 hours	300 hours
15 or more	9.5 hours	320 hours

Part-time employees accrue paid time off leave on a pro rata basis depending on the number of hours they actually worked during the pay period and their number of years of continuous service with the County.

Sick Leave Transition Reserve

Employees who had sick leave accrual balance as of July 7, 2008 had their balance rolled over into their own individual Sick Leave Transition Reserve which will be useable only for sick leave purposes after the paid time off conversion date.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note A – Summary of significant accounting policies (continued)**

Any employee with a Sick Leave Transition Reserve balance above four hundred hours may purchase eight hours of pay for thirty-two hours of accumulated Sick Leave Transition Reserve or convert thirty-two hours of accumulated Sick Leave Transition Reserve for eight hours of paid time off leave. Under no circumstances shall an employee be permitted to purchase or transfer accumulated Sick Leave Transition Reserve below the four hundred hour accrual amount.

Upon the retirement, resignation or dismissal of any employee with at least ten years of active, continuous employment with the County, the County will grant eight hours of pay for every thirty-two hours of all unused Sick Leave Transition Reserve.

Upon the resignation or dismissal of any employee with less than ten years of active, continuous employment with the County, the County will grant eight hours of pay for every thirty-two hours of unused Sick Leave Transition Reserve between the four hundred and seven hundred twenty hour accrual amounts.

Effective January 1, 2018, employees who have at least ten year of active, continuous employment and have accrued Sick Leave Transition Reserve may elect to request payout of unused Sick Leave Transition Reserve. The County will grant eight hours of pay for every thirty-two hours of all unused Sick Leave Transition Reserve, which will be paid out to employees in the second payroll distribution of each ensuing January.

For governmental fund financial statements, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account “accrued compensated absences” in the fund from which the employees who have accumulated unpaid leave are paid. The noncurrent portion of the liability is not reported. The amounts recorded as liabilities for all applicable compensated absences include salary-related payments associated with the payment of compensated absences, using the rates in effect at the balance sheet date.

**A.13 – Accrued liabilities and long-term obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, the noncurrent portion of compensated absences and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. Bonds payable and other long-term obligations that will be paid from governmental funds are not recognized as a liability in the fund financial statements until due.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note A – Summary of significant accounting policies (continued)**

**A.14 – Net position**

Net position represents the difference between assets and liabilities. Net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are liabilities imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**A.15 – Interfund transactions**

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. In general, the effect of interfund activity has been eliminated from the government-wide financial statements.

**A.16 – Extraordinary and special items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the board of county commissioners and that are either unusual in nature or infrequent in occurrence. The County had no items that qualify for reporting as special items.

**A.17 – Fund balance**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different type of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below.

- *Nonspendable*, such as fund balance associated with inventories, prepaid expenditures, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned),



**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note A – Summary of significant accounting policies (continued)**

- *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
- *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of County Commissioners (the County's highest level of decision-making authority),
- *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or
- *Unassigned* fund balance is the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications.

Committed fund balance is established by a formal passage of a resolution. This is typically done through the adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the Board of County Commissioners through adoption or amendment of the budget as intended for specific purpose (such as purchase of fixed assets, construction, debt service or for other purposes).

When both restricted and unrestricted resources are available in governmental funds, the County applies expenditures against restricted fund balance first, and followed by committed fund balance, assigned fund balance and unassigned fund balance.

**Note B – Cash and investments**

**Cash and deposits**

Colorado State statutes govern the County's deposits of cash. The Public Deposit Protection Acts (PDPA) for banks and savings and loans require state regulators to certify eligible depositories for public deposits. The PDPA require eligible depositories with public deposits in excess of federal insurance levels to create a single institution collateral pool of defined eligible assets. Eligible collateral includes obligations of the United States, obligations of the State of Colorado or Colorado local governments and obligations secured by first lien mortgages on real property located in the state. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group and not held in any individual government's name. The fair value of the assets in the pool must be at least equal to 102% of the aggregate uninsured deposits.

Custodial credit risk – deposits – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of year-end, the County had total deposits of \$36,223,639, of which \$2,316,608 was insured and \$33,907,031 was collateralized with securities held by the pledging institution's trust department or agent in the County's name.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

**Note B – Cash and investments (continued)**

**Investments**

Authorized investments - Investment policies are governed by Colorado State Statutes and the County's own investment policies and procedures. Investments of the County may include:

- Obligations of the United States Government such as treasury bills, notes and bonds
- Certain international agency securities
- General obligation and revenue bonds of United States local government entities
- Bankers acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

During the year, the County invested in ColoTrust (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commission administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1.00. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rated commercial paper and repurchase agreements collateralized by certain obligations of U.S. government agencies. A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. As of December 31, 2022, the County had invested \$4,385,243 in COLOTRUST PLUS+, an SEC Rule 2a7-like investment pool. Investments are valued at the net asset value (NAV) of \$1.00. The investment pools are routinely monitored by the Colorado Division of Securities with regard to operations and investments.

At year-end, the County had the following investments:

<u>Investment type</u>	<u>Fair value</u>	<u>Investment maturities (in years)</u>		
		<u>Less than 1</u>	<u>1-5</u>	<u>6-10</u>
Investment in ColoTrust	<u>\$ 4,385,243</u>	<u>\$ 4,385,243</u>	<u>\$ -</u>	<u>\$ -</u>

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note B – Cash and investments (continued)**

Credit risk – State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the highest rating from at least one nationally recognized rating agency at the time of purchase. The County has no investment policy that would further limit its investment choices. At year-end, the County's investment in Colotrust was rated AAAm by Standard and Poor's.

The following table provides a reconciliation of cash and cash investments on the statement of net position:

Cash	\$ 24,845,671
Certificates of deposit	10,887,871
ColoTrust	<u>4,385,243</u>
Total cash and cash investments	<u>\$ 40,118,785</u>
<u>Statement of net position</u>	
Cash and cash investments	\$ 35,712,061
<u>Statement of fiduciary net position</u>	
Cash and cash investments	<u>4,406,724</u>
Total	<u>\$ 40,118,785</u>

**Note C – Receivables**

Receivables at year-end consist of the following:

	<u>Governmental Activities</u>
Property taxes	\$ 11,189,219
Accounts	1,720,918
Grants	60,086
Due from other entities	<u>362,145</u>
Total	<u>\$ 13,332,368</u>

Property taxes are levied on December 15<sup>th</sup> and attach as a lien on property the following January 1<sup>st</sup>. They are payable in full by April 30<sup>th</sup> or are due in two equal installments on February 28<sup>th</sup> and June 15<sup>th</sup>. Logan County bills and collects property taxes for all taxing entities within the County. The tax receipts collected by the county are remitted to the County in the subsequent month.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

**Note D – Interfund transactions**

The following is a summary of interfund transfers for the year as presented in the fund financial statements:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Other Governmental Funds	General Fund	<u>\$ 50,000</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. The County transferred \$50,000 from the General Fund to the Other Governmental Funds to subsidize the costs of ambulance operations.

**Note E – Capital assets**

Capital asset activity for the year was as follows:

	<u>Beginning Balance</u>	<u>Additions/ Adjustments</u>	<u>Deletions/ Transfers</u>	<u>Ending Balance</u>
<b>Governmental activities</b>				
Capital assets, not being depreciated:				
Land	\$ 1,133,152	\$ -	\$ -	\$ 1,133,152
Construction in progress	-	4,042,934	-	4,042,934
Total capital assets, not being depreciated:	1,133,152	4,042,934	-	5,176,086
Capital assets, being depreciated:				
Buildings	30,843,699	548,557	-	31,392,256
Equipment	20,221,615	1,000,489	(641,479)	20,580,625
Leased equipment	-	2,126,335	-	2,126,335
Improvements	2,067,624	307,299	-	2,374,923
Infrastructure	31,346,114	4,622	-	31,350,736
Total capital assets, being depreciated	84,479,052	3,987,302	(641,479)	87,824,875
Total capital assets	85,612,204	8,030,236	(641,479)	93,000,961

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

**Note E – Capital assets (Continued)**

	<u>Beginning Balance</u>	<u>Additions/ Adjustments</u>	<u>Deletions/ Transfers</u>	<u>Ending Balance</u>
Less accumulated depreciation for:				
Buildings	(11,768,689)	(596,639)	-	(12,365,328)
Equipment	(15,027,475)	(984,557)	565,397	(15,446,635)
Lease equipment	-	(25,314)	-	(25,314)
Improvements	(1,104,573)	(267,621)	-	(1,372,194)
Infrastructure	<u>(12,054,380)</u>	<u>(592,935)</u>	<u>-</u>	<u>(12,647,315)</u>
Total accumulated depreciation	<u>(39,955,117)</u>	<u>(2,467,066)</u>	<u>565,397</u>	<u>(41,856,786)</u>
Governmental activities capital assets, net	<u>\$ 45,657,087</u>	<u>\$ 5,563,170</u>	<u>\$ (76,082)</u>	<u>\$ 51,144,175</u>

Depreciation expense was charged to programs of the primary government as follows:

**Governmental activities**

General government	\$ 196,052
Public safety	871,167
Health and welfare	74,096
Auxiliary services	61,811
Culture and recreation	35,137
Public works	<u>1,228,803</u>

Total governmental activities \$ 2,467,066

**Note F – Long-term debt**

The following is a summary of the changes in long-term debt for the year:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Due within one year</u>
<b>Governmental activities</b>					
Landfill closure and postclosure	\$ 1,847,044	\$ -	\$ (12,456)	\$ 1,834,588	\$ -
Financed purchases	61,321	-	(61,321)	-	-
Lease payable	-	2,126,335	(25,313)	2,101,022	303,762
Compensated absences	<u>911,836</u>	<u>-</u>	<u>(47,405)*</u>	<u>864,431</u>	<u>-</u>
Total	<u>\$ 2,820,201</u>	<u>\$ 2,126,335</u>	<u>\$ (146,495)</u>	<u>\$ 4,800,041</u>	<u>\$ 303,762</u>

\*The change in the compensated absences liability is presented as a net change.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note F – Long-term debt (Continued)**

The lease payable attributable to the governmental activities will be liquidated primarily by the Road and Bridge Fund.

Landfill closure and postclosure care costs

The Governmental Accounting Standards Board has adopted Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs, which provides guidance for the accounting and financial reporting of these closure and postclosure care costs. State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$1,834,588 reported as landfill closure and postclosure care liability at year-end represents the cumulative amount reported to date based on 72 percent usage of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$714,492 as the remaining estimated capacity is filled. The estimated total current cost of the landfill closure and postclosure cost (\$2,549,080) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired at year-end. Closure and postclosure costs are estimated to be \$1,990,524 and \$558,556, respectively. The County expects to close the cell in the year 2035. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County is required by state and federal laws and regulations to demonstrate financial assurance. The County is in compliance with these requirements through the local government financial test.

Lease payable

\$2,126,335 has been recorded as an intangible right to use lease in the Governmental Activities capital assets. Due to the implantation of GASB Statement No. 87, this lease for seven motor graders met the criteria of a lease; thus, requiring it to be recorded by the County. This asset will be amortized over the lease term of seven years since it is shorter than the useful life and the County is not taking ownership of the equipment. There are no residual value guarantees in the lease provisions. The lease will end in 2029. A summary of the principal amounts for the remaining lease is as follows:

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note F – Long-term debt (Continued)**

<u>Year Ending December 31,</u>	<u>Principal</u>
2023	\$ 303,762
2024	303,762
2025	303,762
2026	303,762
2027	303,762
2028-2029	<u>582,212</u>
Total	<u>\$ 2,101,022</u>

**Note G – Risk management**

The County is a member of the Colorado Counties, Inc. insurance pools as described below:

Colorado Workers' Compensation Pool

The County is exposed to various risks of loss related to injuries of employees while on the job. The County joined together with other counties in the State of Colorado to form the County Workers' Compensation Pool (CWCP), a public entity risk pool currently operating as a common risk management and insurance program for its workers' compensation insurance coverage. The County's financial contribution for the year was \$267,395. The intergovernmental agreement of formation of the CWCP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Colorado Counties Casualty and Property Pool

The County is exposed to various risks of loss related to property and casualty losses. The County joined together with other counties in the State of Colorado to form the Colorado Counties Casualty and Property Pool (CAPP), a public entity risk pool currently operating as a common risk management and insurance program for member counties. The County's financial contribution for the year was \$780,055. The intergovernmental agreement of formation of the CAPP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note G – Risk management (Continued)**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; claims relating to professional liability; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There has been no significant reduction in insurance coverage from the prior year in any of the major categories of risk.

**Note H – Pension plans**

The County contributes to the Colorado County Officials and Employees Retirement Plan (the Plan), a defined contribution plan administered by the Colorado County Officials and Employees Retirement Association (CCOERA).

Benefit terms, including contribution requirements, for the Plan are established and may be amended by the Board of County Commissioners. The County's contribution is a minimum of 4% of covered salary, but may be increased beyond this amount. All eligible employees are required to contribute an amount equal to the contribution by the County. For the year employee contributions totaled \$380,580, and the County recognized pension expense of \$380,580.

Employees are immediately vested in their own contributions, but become vested in County contributions and earnings on those contributions according to a sliding scale until six years of employment, at which time they are fully vested.

**Note I – Deferred compensation plans**

The County has a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The plan is administered by an independent plan administrator through an administrative service agreement. The plan is available to all County employees working a minimum of twenty hours per week. Employees defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death or financial hardship.

Amendments to the laws governing Section 457 deferred compensation plans substantially became effective January 1, 1997. The County approved plan amendments such that plan assets are held in trust for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose.



## **LOGAN COUNTY, COLORADO**

### **Notes to Financial Statements**

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#### **Note J – Joint venture**

The County participates in the Colorado Counties, Inc. Insurance Pool (the Pool). This joint venture does not meet the criteria for inclusion within the reporting entity because the Pool:

- is financially independent and responsible for its own financing deficits and entitled to its own surpluses,
- has a separate governing board from that of the County,
- has a separate management which is responsible for day to day operations and is accountable to the separate governing board,
- governing board and management have the ability to significantly influence operations by approving budgetary requests and adjustments, signing contracts, hiring personnel, exercising control over facilities and determining the outcome or disposition of matters affecting the recipients of services provided, and
- has absolute authority over all funds and fiscal responsibility including budgetary responsibility and reporting to state agencies and controls fiscal management.

The County has one member on the board. This board has final authority for all budgeting and financing of the joint venture.

Separate financial statements of the Colorado Counties, Inc. Insurance Pool are available by contacting their administrative office in Denver, Colorado.

#### **Note K – Commitments and contingencies**

##### Federal and state funding

The County receives revenues from various federal and state grant programs which are subject to final review and approval by the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

##### TABOR Amendment

In November 1992, Colorado voters passed an amendment, commonly known as the Taxpayer's Bill of Rights (TABOR), to the State Constitution (Article X, Section 20) which limits the revenue raising and spending abilities of state and local governments. The limits on property taxes, revenue, and "fiscal year spending" include allowable annual increases tied to inflation and local growth. Fiscal year spending as defined by the amendment excludes spending from certain revenue and financing sources such as federal funds, gifts, property sales, fund transfers, damage awards, and fund reserves (balances). The amendment requires voter approval for any increase in mill levy or tax rates, new taxes, or creation of multi-year debt. Revenue earned in excess of the "spending limit" must be refunded or approved to be retained by the County under specified voting requirements by the entire electorate. In 1997, the voters of the County approved a ballot initiative permitting the County to retain, appropriate, and utilize, by retention for reserve, carryover

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

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**Note K – Commitments and contingencies (Continued)**

fund balance, or expenditure, the full proceeds and revenues received from every source whatsoever, without limitation, in this fiscal year and all subsequent fiscal years notwithstanding any limitation of Article X, Section 20 of the Colorado Constitution. TABOR is complex and subject to judicial interpretation.

The County believes it is in compliance with the requirements of TABOR. However, the County has made certain interpretations of TABOR's language in order to determine its compliance. The County has restricted funds in the General Fund and the Pest Control Fund in the amount of \$709,000 in satisfaction of this requirement.

Contingent liabilities

The County is a defendant in various threatened or pending legal action for property damages and other miscellaneous claims. The ultimate liability that might result from the financial resolution of these matters is not presently determinable. Adequate insurance is carried to cover actual damages in most cases. Management and legal counsel are of the opinion that the final outcome of the claims will not have a material adverse effect on the County's financial statements.

**LOGAN COUNTY, COLORADO**  
**Notes to Financial Statements**

**Note L - Noncash program activity**

Schedule of EBT Authorizations, Warrant Expenditures and Total Expenditures

Program	A	B	C	D	E
	County EBT Authorizations	County Share of Authorizations	Expenditures by County Warrant	County EBT Authorizations plus Expenditures by County Warrant (Col. A + Col. C)	Total Expenditures (Col. B + Col. C)
Old Age Pension	\$ 279,624	\$ 188	\$ 39,731	\$ 319,355	\$ 39,919
Low-Income Energy Assistance Program	1,052,000	-	9,215	1,061,215	9,215
Temporary Assistance for Needy Families	459,855	94,917	551,618	1,011,473	646,535
Regular Administration	-	-	959,958	959,958	959,958
Child Welfare	2,623,492	405,339	1,691,689	4,315,181	2,097,028
Child Welfare SB15-242	-	-	89,300	89,300	89,300
Core Services	265,736	-	400,937	666,673	400,937
Food assistance job search	38,025	10,122	65,511	103,536	75,633
Adult protective services	-	-	126,924	126,924	126,924
Aid to the Needy Disabled	110,004	22,001	-	110,004	22,001
IV-D Administration	-	-	315,874	315,874	315,874
Child Care	304,865	67,819	280,784	585,649	348,603
Miscellaneous	19,318	966	396,956	416,274	397,922
Local fiscal recovery funds	-	-	-	-	-
Subtotal	5,152,919	601,352	4,928,497	10,081,416	5,529,849
Food Assistance	8,910,414	-	-	8,910,414	-
Grand Total	\$ 14,063,333	\$ 601,352	\$ 4,928,497	\$ 18,991,830	\$ 5,529,849

- A. Welfare payments authorized by the Logan County Department of Human Services. These county authorizations are paid by the Colorado Department of Human Services by QWEST debit cards or by electronic funds transfer (EFT).
- B. County share of EBT authorizations. These amounts are settled monthly by a reduction of State cash advances to the county.
- C. Expenditures made by county warrants or other county payment methods.
- D. This represents the total cost of the welfare programs that are administered by Logan County.
- E. This total matches the expenditures on the Human Services Fund - Schedule of Expenditures.

### **Required Supplementary Information**

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- General Fund – Budgetary Comparison Schedule
- Road and Bridge Fund – Budgetary Comparison Schedule
- Human Services Fund – Budgetary Comparison Schedule
- Capital Expenditures Fund – Budgetary Comparison Schedule
- Sales and Use Tax Capital Improvement Fund

**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 8,970,057	\$ 8,970,057	\$ 9,365,562	\$ 395,505
Licenses and permits	111,100	111,100	86,265	(24,835)
Intergovernmental	2,633,169	2,633,169	3,389,686	756,517
Charges for services	1,216,721	1,216,721	1,319,440	102,719
Miscellaneous	458,126	458,126	591,265	133,139
Total revenues	13,389,173	13,389,173	14,752,218	1,363,045
Expenditures				
Current				
General government	5,234,762	5,234,762	4,893,618	341,144
Judicial	592,258	592,258	592,258	-
Public safety	5,187,354	5,187,354	4,569,515	617,839
Auxiliary services	579,069	579,069	540,713	38,356
Health and welfare	390,018	390,018	389,518	500
Miscellaneous	5,810,561	5,810,561	3,597,044	2,213,517
Total expenditures	17,794,022	17,794,022	14,582,666	3,211,356
Excess of revenues over (under) expenditures	(4,404,849)	(4,404,849)	169,552	4,574,401
Other financing uses				
Transfers out	(200,000)	(200,000)	(50,000)	150,000
Net change in fund balance	\$ (4,604,849)	\$ (4,604,849)	119,552	\$ 4,724,401
Fund balance at beginning of year			11,866,078	
Fund balance at end of year			\$ 11,985,630	

**LOGAN COUNTY, COLORADO**  
**Road and Bridge Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 2,261,359	\$ 2,261,359	\$ 2,538,026	\$ 276,667
Licenses and permits	30,000	30,000	585	(29,415)
Intergovernmental	5,519,681	5,519,681	4,052,035	(1,467,646)
Charges for services	1,600	1,600	1,878	278
Miscellaneous	10,000	10,000	33,041	23,041
Total revenues	7,822,640	7,822,640	6,625,565	(1,197,075)
Expenditures				
General government	79,776	79,776	84,257	(4,481)
Public works	10,929,198	10,929,198	5,104,050	5,825,148
Capital outlay	840,300	840,300	2,536,832	(1,696,532)
Debt service				
Principal			25,313	(25,313)
Total expenditures	11,849,274	11,849,274	7,750,452	4,098,822
Excess of revenues over (under) expenditures	(4,026,634)	(4,026,634)	(1,124,887)	2,901,747
Other financing sources				
Sale of assets	400,000	400,000		(400,000)
Lease proceeds			2,126,335	2,126,335
Total other financing sources	400,000	400,000	2,126,335	1,726,335
Net change in fund balance	\$ (3,626,634)	\$ (3,626,634)	1,001,448	\$ 4,628,082
Fund balance at beginning of year			7,671,554	
Fund balance at end of year			\$ 8,673,002	

**LOGAN COUNTY, COLORADO**  
**Human Services Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 942,746	\$ 942,746	\$ 953,820	\$ 11,074
Intergovernmental	4,719,094	4,719,094	4,521,715	(197,379)
Miscellaneous	16,600	16,600	16,779	179
Total revenues	5,678,440	5,678,440	5,492,314	(186,126)
Expenditures				
Health and welfare	6,073,865	6,073,865	5,529,849	544,016
Total expenditures	6,073,865	6,073,865	5,529,849	544,016
Net change in fund balance	<u>\$ (395,425)</u>	<u>\$ (395,425)</u>	(37,535)	<u>\$ 357,890</u>
Fund balance at beginning of year			1,349,036	
Fund balance at end of year			<u>\$ 1,311,501</u>	

**LOGAN COUNTY, COLORADO**  
**Capital Expenditures Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 408,408	\$ 408,408	\$ 414,858	\$ 6,450
Intergovernmental	576,847	576,847	440,118	(136,729)
Charges for services	1,000	1,000	1,200	200
Miscellaneous	512,082	512,082	298	(511,784)
Total revenues	1,498,337	1,498,337	856,474	(641,863)
Expenditures				
General government	4,163	4,163	7,942	(3,779)
Health and welfare	400,000	400,000	407,845	(7,845)
Capital outlay	1,297,495	1,297,495	283,618	1,013,877
Reserve for contingency	150,000	150,000		150,000
Debt service				
Principal			61,321	(61,321)
Interest and fiscal charges			3,679	(3,679)
Total expenditures	1,851,658	1,851,658	764,405	1,087,253
Net change in fund balance	\$ (353,321)	\$ (353,321)	92,069	\$ 445,390
Fund balance at beginning of year			560,051	
Fund balance at end of year			\$ 652,120	



**LOGAN COUNTY, COLORADO**  
**Sales and Use Tax Capital Improvement Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 2,050,000	\$ 2,050,000	\$ 2,587,908	\$ 537,908
Miscellaneous	1,000	1,000	98,221	97,221
Total revenues	2,051,000	2,051,000	2,686,129	635,129
Expenditures				
General government	2,032,720	2,032,720	402,582	1,630,138
Public safety	460,125	460,125	262,593	197,532
Auxiliary services	11,500	11,500		11,500
Health and welfare	96,109	96,109	92,109	4,000
Culture and recreation	785,134	785,134	403,433	381,701
Capital outlay	1,054,542	1,054,542	1,179,632	(125,090)
Total expenditures	4,440,130	4,440,130	2,340,349	2,099,781
Net change in fund balance	\$ (2,389,130)	\$ (2,389,130)	345,780	\$ 2,734,910
Fund balance at beginning of year			5,243,656	
Fund balance at end of year			\$ 5,589,436	

### **Other Supplementary Information**

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- General Fund – Budgetary Comparison Schedules
- Road and Bridge Fund – Budgetary Comparison Schedules
- Human Services Fund – Budgetary Comparison Schedules
- Capital Expenditures Fund – Budgetary Comparison Schedules
- Sales and Use Tax Capital Improvement Fund – Budgetary Comparison Schedules
- Combining Statements and Budgetary Comparison Schedules – Nonmajor Governmental Funds

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### **Budgetary Comparison Schedules – General Fund**

The General Fund accounts for all transactions of the County not required to be accounted for in other funds. This fund represents an accounting of the County's ordinary operations financed primarily from tax dollars and intergovernmental aid. It is the most significant fund in relation to the County's overall operations. The schedules of revenues and expenditures are included to provide a greater level of detail to the reader of the financial statements.

**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Revenues**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Taxes</b>				
General property	\$ 7,214,357	\$ 7,214,357	\$ 7,263,901	\$ 49,544
Specific ownership	720,000	720,000	782,384	62,384
Delinquent taxes and interest	6,000	6,000	15,665	9,665
Sales tax	1,000,000	1,000,000	1,249,104	249,104
Use tax	25,000	25,000	44,850	19,850
Tax advertising	4,700	4,700	8,424	3,724
Tax sale			1,234	1,234
<b>Total taxes</b>	<b>8,970,057</b>	<b>8,970,057</b>	<b>9,365,562</b>	<b>395,505</b>
<b>Licenses and permits</b>				
Liquor licenses	1,100	1,100	2,005	905
Building and special use permits	100,000	100,000	77,116	(22,884)
Zoning fees and permits	10,000	10,000	7,144	(2,856)
<b>Total licenses and permits</b>	<b>111,100</b>	<b>111,100</b>	<b>86,265</b>	<b>(24,835)</b>
<b>Intergovernmental</b>				
Cigarette taxes	4,000	4,000	3,030	(970)
State veterans affairs	28,560	28,560	13,698	(14,862)
Cost allocation	80,000	80,000	114,502	34,502
Mineral leasing/PILT	10,359	10,359	158,961	148,602
Non-county prisoners	75,000	75,000	187,902	112,902
VALE grant	30,000	30,000	30,000	-
Search and rescue grant	5,581	5,581	4,850	(731)
Bulletproof vests grant	4,875	4,875	5,949	1,074
POST grant	6,000	6,000	5,604	(396)
Emergency management	47,591	47,591	38,832	(8,759)
DUI enforcement	10,000	10,000	19,925	9,925
State grant election security	20,000	20,000		(20,000)
Click it or ticket			1,651	1,651
Electronic recording grant			32,003	32,003
GIS grant	1,100	1,100	1,765	665
NJC contract fairground facilities	18,000	18,000	18,000	-
Sheriff miscellaneous revenue			10,000	10,000
Annex redi grant	115,760	115,760	140,308	24,548
Local fiscal recovery funds	2,176,343	2,176,343	2,573,040	396,697
Clerk grant tyler software			19,785	19,785
Clerk grant/ARCA search			9,881	9,881
<b>Total intergovernmental</b>	<b>2,633,169</b>	<b>2,633,169</b>	<b>3,389,686</b>	<b>756,517</b>

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Charges for services				
County clerk's fees	300,000	300,000	271,339	(28,661)
County treasurer's fees	425,000	425,000	470,657	45,657
County clerk's registration fees	200,000	200,000	212,482	12,482
County court fees	2,000	2,000	2,713	713
Public trustee fees	20,000	20,000	44,879	24,879
Assessor's fees	2,100	2,100	700	(1,400)
Election fees	25,000	25,000	36,548	11,548
Extension fair revenue	10,000	10,000	11,930	1,930
Uninsured motorist fees	6,511	6,511	1,297	(5,214)
Rents	100,000	100,000	124,246	24,246
Exhibit center rent	10,000	10,000	13,406	3,406
Sheriff's office commissary	25,000	25,000	33,216	8,216
Inmate phone revenue	20,000	20,000	20,393	393
Concealed weapons permit fees	20,000	20,000	12,336	(7,664)
Vehicle inspection fees	3,000	3,000	6,250	3,250
Sheriff's fees	30,000	30,000	32,745	2,745
Clarence Corner revenue	10	10	227	217
Heritage Center rental	100	100	1,545	1,445
Shooting complex daily use fees	18,000	18,000	22,531	4,531
Total charges for services	1,216,721	1,216,721	1,319,440	102,719
Miscellaneous				
Earnings on investments	150,000	150,000	48,545	(101,455)
Reimbursement of fuel taxes			328	328
Reimbursement of salary	5,500	5,500	43,554	38,054
Reimbursement for county attorney	175,467	175,467	198,820	23,353
Reimbursement for lodging tax salary	33,000	33,000	33,000	-
Reimbursement for sheriff overtime and expenditures	3,500	3,500	6,017	2,517
Clerk E-recording	13,842	13,842	915	(12,927)
Insurance claims			106,947	106,947
CCOERA forfeitures	20,000	20,000	31,474	11,474
Silver sneaker revenue	3,500	3,500	5,373	1,873
Sheriff revenue - restitution	15,000	15,000	24,162	9,162
Reimbursement of expenditures			34,360	34,360

(Continued)

**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Revenues**  
**For the Year Ended December 31, 2022**

(Continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Sheriff reimbursement of expenditures			1,825	1,825
Other			3,445	3,445
Sheriff admin revenue	1,500	1,500	2,214	714
Gary DeSoto revenue	1,517	1,517	4,375	2,858
CRT revenue			1,000	1,000
Shooting complex membership	13,000	13,000	13,690	690
Shooting complex targets	15,000	15,000	5,111	(9,889)
Shooting complex donations	3,000	3,000	10,770	7,770
Shooting complex billboard lease	4,300	4,300	6,793	2,493
Tree donations			775	775
Veterans office donations			100	100
Fairground memorial donations			4,900	4,900
Heritage center revenue			2,772	2,772
Total miscellaneous	458,126	458,126	591,265	133,139
Total revenue	<u>\$ 13,389,173</u>	<u>\$ 13,389,173</u>	<u>\$ 14,752,218</u>	<u>\$ 1,363,045</u>

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**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
General government				
Commissioners				
Salaries	\$ 311,661	\$ 311,661	\$ 306,805	\$ 4,856
Social security	19,323	19,323	18,585	738
Medicare	4,519	4,519	4,346	173
Workman's compensation	500	500	510	(10)
Retirement	12,466	12,466	12,272	194
Health insurance	46,418	46,418	35,957	10,461
Life insurance	301	301	287	14
Disability insurance	359	359	392	(33)
Unemployment insurance	244	244	153	91
Office supplies	2,500	2,500	4,045	(1,545)
Professional services	100	100	10,402	(10,302)
Telephone	2,500	2,500	2,081	419
Postage	450	450	434	16
Advertising and legal notices	5,000	5,000	7,268	(2,268)
Maintenance on equipment	500	500	648	(148)
Maintenance contracts	850	850		850
Miscellaneous	500	500	792	(292)
Dues and meetings	10,200	10,200	7,739	2,461
Capital outlay	1,600	1,600	3,149	(1,549)
Total commissioners	419,991	419,991	415,865	4,126
Attorney				
Salaries	341,023	341,023	330,695	10,328
Social security	21,143	21,143	20,027	1,116
Medicare	4,945	4,945	4,684	261
Workman's compensation	600	600	456	144
Retirement	13,641	13,641	13,228	413
Health insurance	51,576	51,576	44,697	6,879
Life insurance	335	335	240	95
Disability insurance	1,503	1,503	1,564	(61)
Unemployment insurance	1,023	1,023	661	362
Office supplies	1,400	1,400	1,108	292
Library	3,100	3,100	2,940	160
Telephone	1,800	1,800	1,688	112
Postage	200	200	278	(78)
Advertising and legal notices	300	300		300

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Professional services	100	100	2,240	(2,140)
Maintenance on equipment	500	500	75	425
Travel and transportation	500	500		500
Dues and meetings	6,150	6,150	6,510	(360)
Total attorney	449,839	449,839	431,091	18,748
Surveyor				
Salaries	4,204	4,204		4,204
Total surveyor	4,204	4,204	-	4,204
Planning and zoning				
Salaries	89,476	89,476	89,657	(181)
Social security	5,592	5,592	5,355	237
Medicare	1,297	1,297	1,252	45
Workman's compensation	1,300	1,300	1,193	107
Retirement	3,579	3,579	3,586	(7)
Health insurance	20,630	20,630	20,713	(83)
Life insurance	134	134	115	19
Disability insurance	394	394	438	(44)
Unemployment insurance	268	268	179	89
Office supplies	1,800	1,800	1,489	311
Compensation of boards	400	400	759	(359)
Telephone	750	750	887	(137)
Postage	400	400	170	230
Travel and transportation	1,000	1,000	3,973	(2,973)
Advertising and legal notices	500	500	109	391
Maintenance on vehicles	400	400	696	(296)
Maintenance on equipment	500	500		500
Maintenance contracts	1,200	1,200	1,368	(168)
GIS mapping	2,000	2,000	2,694	(694)
Computer software support	13,000	13,000	990	12,010
Dues and meetings	1,000	1,000		1,000
Staff training	1,000	1,000		1,000
Total planning and zoning	146,620	146,620	135,623	10,997

(continued)

**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Finance				
Salaries	136,040	136,040	133,666	2,374
Social security	8,434	8,434	8,063	371
Medicare	1,973	1,973	1,886	87
Workman's compensation	180	180	190	(10)
Retirement	5,442	5,442	5,346	96
Health insurance	20,630	20,630	20,672	(42)
Life insurance	134	134	121	13
Disability insurance	511	511	571	(60)
Unemployment insurance	408	408	268	140
Office supplies	3,500	3,500	4,964	(1,464)
Professional services	5,600	5,600	5,000	600
Telephone	600	600	585	15
Postage	200	200	72	128
Maintenance on equipment	250	250		250
Maintenance contracts	880	880	920	(40)
Financial system	11,352	11,352	10,623	729
Dues and meetings	450	450	350	100
Staff training	400	400		400
Capital outlay	800	800	1,025	(225)
Total finance	197,784	197,784	194,322	3,462
Human resources				
Salaries	109,396	109,396	110,963	(1,567)
Social security	6,783	6,783	6,725	58
Medicare	1,586	1,586	1,573	13
Workman's compensation	175	175	150	25
Retirement	4,376	4,376	4,383	(7)
Health insurance	20,630	20,630	20,712	(82)
Life insurance	134	134	125	9
Disability insurance	482	482	535	(53)
Unemployment insurance	328	328	222	106
Office supplies	2,000	2,000	3,162	(1,162)
Telephone	400	400	395	5
Postage	350	350	244	106
Advertising and legal notices	3,000	3,000	5,078	(2,078)
Maintenance on equipment	250	250		250
Maintenance contracts	750	750	1,001	(251)
Financial system	7,200	7,200	7,177	23
Miscellaneous	100	100		100

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Dues and meetings	500	500	125	375
Staff training	300	300		300
Total human resources	158,740	158,740	162,570	(3,830)
Information technologies				
Professional services	56,700	56,700	68,253	(11,553)
System software networking	7,500	7,500	5,907	1,593
System hardware networking	70,000	70,000	8,391	61,609
Large format printer	1,800	1,800		1,800
Camera system maintenance	2,500	2,500	193	2,307
Telephone support	6,500	6,500	70	6,430
Folder/insert maint contract	1,500	1,500	1,500	-
Postage machine	3,000	3,000	2,745	255
County website	800	800	20	780
Monthly Microsoft Office license			9,166	(9,166)
Capital outlay	30,000	30,000	23,666	6,334
Total information technologies	180,300	180,300	119,911	60,389
Clerk and recorder				
Salaries	437,068	437,068	422,712	14,356
Social security	27,098	27,098	25,080	2,018
Medicare	6,337	6,337	5,865	472
Workman's compensation	600	600	606	(6)
Retirement	17,003	17,003	16,653	350
Health insurance	92,835	92,835	96,982	(4,147)
Life insurance	603	603	558	45
Disability insurance	1,545	1,545	1,640	(95)
Unemployment insurance	1,088	1,088	696	392
Office supplies	7,800	7,800	8,517	(717)
Subscriptions	600	600	285	315
Professional services	700	700		700
Telephone	3,500	3,500	3,224	276
Postage	18,700	18,700	17,557	1,143
Travel and transportation	550	550	177	373
Advertising and legal notices	300	300	445	(145)
Maintenance on equipment	500	500		500
Maintenance contracts	6,069	6,069	4,616	1,453

(continued)

**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Miscellaneous	200	200	250	(50)
Dues and meetings	3,650	3,650	2,873	777
E-Recording	13,842	13,842	915	12,927
Uninsured motorist fees	6,511	6,511	1,297	5,214
ARCHI search state grant	5,036	5,036	2,300	2,736
State Tyler upgrade grant	19,803	19,803	29,704	(9,901)
Tyler software maintenance	148,519	148,519	9,901	138,618
ARCA maintenance grant	9,884	9,884	9,884	-
Grant ARCA search	34,000	34,000	9,881	24,119
Total clerk and recorder	864,341	864,341	672,618	191,723
Elections				
Election judges	37,000	37,000	34,975	2,025
Social security	2,294	2,294	1,053	1,241
Medicare	537	537	246	291
Workman's compensation	800	800	940	(140)
Unemployment insurance	111	111	70	41
Office supplies	40,000	40,000	55,253	(15,253)
Subscriptions	900	900	706	194
Professional services	350	350		350
Telephone	430	430	911	(481)
Postage	8,500	8,500	7,896	604
Travel and transportation	150	150	31	119
Advertising and legal notices	1,044	1,044	549	495
Maintenance contracts	825	825	850	(25)
Dominion voting machine lease	45,989	45,989	45,989	-
Miscellaneous	200	200	50	150
HAVA compliance	300	300		300
Dues and meetings	1,200	1,200	40	1,160
Staff training	550	550	100	450
Capital outlay			1,089	(1,089)
Voting machine	2,816	2,816	1,054	1,762
Election equipment	7,510	7,510	390	7,120
State grant election security	19,843	19,843		19,843
Total elections	171,349	171,349	152,192	19,157
Treasurer				
Salaries	205,556	205,556	205,164	392
Social security	12,744	12,744	12,097	647

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Medicare	2,981	2,981	2,829	152
Workman's compensation	310	310	296	14
Retirement	8,222	8,222	8,190	32
Health insurance	41,260	41,260	43,663	(2,403)
Life insurance	268	268	228	40
Disability insurance	578	578	636	(58)
Unemployment insurance	393	393	261	132
Office supplies	18,500	18,500	12,372	6,128
Professional services	5,000	5,000	4,592	408
Telephone	2,300	2,300	1,949	351
Postage	17,500	17,500	17,630	(130)
Travel and transportation	175	175	143	32
Advertising and legal notices	13,500	13,500	7,975	5,525
Maintenance on equipment	500	500		500
Maintenance contracts	2,500	2,500	1,389	1,111
Treasurer web page	8,500	8,500	8,370	130
Treasurer system	141,700	141,700	220,914	(79,214)
Miscellaneous	1,050	1,050	192	858
Dues and meetings	2,375	2,375	923	1,452
Staff training	2,500	2,500		2,500
Total treasurer	488,412	488,412	549,813	(61,401)
Public trustee				
Salary	12,500	12,500	12,500	-
Social security	775	775	768	7
Medicare	181	181	180	1
Workman's compensation	21	21	18	3
Retirement	500	500	500	-
Health insurance	1,500	1,500	1,487	13
Life insurance	8	8	6	2
Office supplies	400	400		400
Postage	100	100		100
Travel and transportation	50	50		50
Miscellaneous	200	200	348	(148)
Dues and meetings	1,125	1,125	726	399
Capital outlay	200	200		200
Total public trustee	17,560	17,560	16,533	1,027

(continued)

**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Assessor				
Salaries	388,550	388,550	382,588	5,962
Social security	24,284	24,284	22,324	1,960
Medicare	5,634	5,634	5,221	413
Workman's compensation	8,500	8,500	7,287	1,213
Retirement	15,542	15,542	15,304	238
Health insurance	82,520	82,520	86,801	(4,281)
Life insurance	536	536	472	64
Disability insurance	1,384	1,384	1,403	(19)
Unemployment insurance	942	942	616	326
Office supplies	7,000	7,000	3,924	3,076
Appraisal subscriptions	1,300	1,300	790	510
License renewals	31,000	31,000	9,575	21,425
Professional services	70,000	70,000	55,774	14,226
Telephone	3,350	3,350	2,952	398
Postage	3,500	3,500	3,324	176
Travel and transportation	1,500	1,500	1,438	62
Advertising and legal notices	1,400	1,400	2,067	(667)
Maintenance on equipment	1,000	1,000		1,000
Maintenance contracts	5,500	5,500	6,682	(1,182)
Assessment software support	130,000	130,000	256,119	(126,119)
Spatial system	6,000	6,000		6,000
GIS mapping system	28,000	28,000	27,952	48
Software and hardware support	1,000	1,000	180	820
Miscellaneous	100	100		100
Dues and meetings	12,500	12,500	7,052	5,448
Staff training	8,000	8,000	1,245	6,755
Total assessor	839,042	839,042	901,090	(62,048)
Maintenance of buildings				
Salaries	471,067	471,067	446,535	24,532
Social security	29,206	29,206	27,416	1,790
Medicare	6,830	6,830	6,412	418
Workman's compensation	19,000	19,000	16,078	2,922
Retirement	18,386	18,386	17,143	1,243
Health insurance	113,465	113,465	101,968	11,497
Life insurance	737	737	546	191
Disability insurance	2,026	2,026	2,006	20

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Unemployment insurance	1,413	1,413	904	509
Operating supplies	3,500	3,500	6,875	(3,375)
Gas, oil and antifreeze	5,500	5,500	6,581	(1,081)
Maintenance supplies	2,500	2,500	2,817	(317)
Maintenance on pickup	5,000	5,000	7,532	(2,532)
Professional services	500	500		500
Telephone	3,000	3,000	2,318	682
Postage	150	150	178	(28)
Advertising and legal notices	200	200		200
Utilities	7,500	7,500	8,880	(1,380)
Maintenance on building	1,000	1,000	8	992
Maintenance on equipment	2,000	2,000	3,789	(1,789)
Miscellaneous			150	(150)
Staff training	500	500		500
Total maintenance of buildings	693,480	693,480	658,136	35,344
Maintenance - courthouse				
Operating supplies	16,000	16,000	11,857	4,143
Maintenance supplies	1,000	1,000		1,000
Professional services	8,700	8,700	12,124	(3,424)
Telephone	550	550	601	(51)
Utilities	65,000	65,000	85,727	(20,727)
Annex redi grant expense	147,500	147,500	162,640	(15,140)
Annex expense	1,000	1,000	2,199	(1,199)
Maintenance on building	50,000	50,000	23,317	26,683
Gazebo	1,000	1,000	319	681
Grass and tree replacement	3,000	3,000	1,501	1,499
Donated tree memorial expense			834	(834)
Maintenance on equipment	1,000	1,000	79	921
Maintenance contracts	6,700	6,700	6,965	(265)
Equipment rental	500	500	286	214
Miscellaneous	250	250		250
Christmas lighting	5,500	5,500	5,065	435
Total maintenance - courthouse	307,700	307,700	313,514	(5,814)
Maintenance - justice center				
Operating supplies	30,000	30,000	19,626	10,374

(continued)



**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Maintenance supplies	1,000	1,000		1,000
Professional services	16,000	16,000	12,518	3,482
Telephone	5,300	5,300	5,199	101
Maintenance on building	35,000	35,000	8,219	26,781
Grass and tree replacement	1,000	1,000		1,000
Maintenance on equipment	3,000	3,000	421	2,579
Maintenance - jail related	40,000	40,000	4,094	35,906
Maintenance contracts	30,000	30,000	18,723	11,277
Equipment rental	500	500		500
Miscellaneous	500	500		500
Total maintenance - justice center	162,300	162,300	68,800	93,500
Maintenance - central services				
Operating supplies	9,000	9,000	8,556	444
Maintenance supplies	500	500		500
Professional services	3,500	3,500	3,794	(294)
Utilities	44,000	44,000	43,793	207
Maintenance on building	15,000	15,000	3,006	11,994
Grass and tree replacement	1,000	1,000		1,000
Maintenance on equipment	500	500		500
Maintenance contracts	3,000	3,000	2,998	2
Equipment rental	500	500		500
Total maintenance - central services	77,000	77,000	62,147	14,853
Maintenance - heritage building				
Operating supplies	4,100	4,100	4,021	79
Maintenance supplies	300	300		300
Professional services	7,500	7,500	2,431	5,069
Utilities	22,000	22,000	26,203	(4,203)
Maintenance on building	20,000	20,000	6,591	13,409
Maintenance on equipment	1,000	1,000	147	853
Maintenance contracts	1,200	1,200		1,200
Total maintenance - heritage building	56,100	56,100	39,393	16,707
Total general government	5,234,762	5,234,762	4,893,618	341,144

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Judicial				
District attorney				
Professional services	592,258	592,258	592,258	-
Total judicial	592,258	592,258	592,258	-
Public safety				
Sheriff				
Salaries	1,444,004	1,444,004	1,348,625	95,379
Social security	89,528	89,528	81,065	8,463
Medicare	20,938	20,938	18,959	1,979
Workman's compensation	50,000	50,000	44,559	5,441
Retirement	54,133	54,133	49,363	4,770
Health insurance	257,875	257,875	233,729	24,146
Life insurance	1,675	1,675	1,355	320
Disability insurance	5,541	5,541	5,481	60
Unemployment insurance	4,042	4,042	2,504	1,538
Office supplies	6,000	6,000	4,394	1,606
Operating supplies	10,000	10,000	9,759	241
K-9 supplies	1,000	1,000	1,884	(884)
Firearms and ammunition	12,000	12,000	17,761	(5,761)
Professional services	1,000	1,000		1,000
E 911 dispatching services	322,127	322,127	322,128	(1)
Concealed weapons permit	1,000	1,000	484	516
Sexual assault kits/exams	2,500	2,500	600	1,900
Blue Santa	700	700		700
Telephone	25,000	25,000	15,661	9,339
Postage	5,000	5,000	1,543	3,457
Travel and transportation	60,000	60,000	71,681	(11,681)
Advertising	500	500	485	15
Maintenance on cars	45,000	45,000	51,682	(6,682)
Maintenance on equipment	5,000	5,000	1,859	3,141
Maintenance contracts	33,013	33,013	31,288	1,725
Equipment rental	8,700	8,700		8,700
Community resource team	6,000	6,000	4,739	1,261
Miscellaneous	500	500	29,129	(28,629)
Dues and meetings	7,500	7,500	7,410	90
Uniforms	7,000	7,000	6,934	66
SRT team	4,000	4,000	2,873	1,127

(continued)

**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Vests	7,000	7,000	9,267	(2,267)
Search and rescue	3,500	3,500	3,500	-
Search and rescue grant	5,581	5,581	5,581	-
Staff training	15,000	15,000	14,696	304
Psychological evaluations	2,000	2,000	2,800	(800)
Investigative work	7,500	7,500	1,419	6,081
Sheriff admin expenditures	1,500	1,500	1,603	(103)
Investigation checking	1,000	1,000		1,000
Total sheriff	2,534,357	2,534,357	2,406,800	127,557
Jail				
Salaries	1,145,829	1,145,829	938,047	207,782
Social security	71,041	71,041	57,884	13,157
Medicare	16,615	16,615	13,537	3,078
Workman's compensation	41,000	41,000	37,409	3,591
Retirement	43,033	43,033	31,344	11,689
Health insurance	268,190	268,190	146,202	121,988
Life insurance	1,742	1,742	861	881
Disability insurance	4,742	4,742	3,182	1,560
Unemployment insurance	3,437	3,437	1,876	1,561
Office supplies	4,500	4,500	2,999	1,501
Operating supplies	40,000	40,000	23,626	16,374
Food and meals	280,000	280,000	210,404	69,596
Professional services	500	500		500
Other medical	25,000	25,000	5,237	19,763
Medical service agreement	233,165	233,165	226,373	6,792
Inmate insurance	5,729	5,729	3,942	1,787
Television	2,515	2,515	3,032	(517)
Travel and transportation	12,000	12,000	9,752	2,248
Inmate transport services	25,000	25,000	26,879	(1,879)
Maintenance on equipment	3,000	3,000	50	2,950
Maintenance contracts	13,023	13,023	9,368	3,655
Miscellaneous	200	200		200
Dues and meetings	350	350		350
Commissary account	25,000	25,000	24,335	665
Total jail	2,265,611	2,265,611	1,776,339	489,272

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Coroner				
Salaries	42,168	42,168	42,168	-
Social security	2,614	2,614	2,549	65
Medicare	611	611	596	15
Workman's compensation	550	550	462	88
Retirement	1,687	1,687	1,687	-
Health insurance	10,315	10,315	10,356	(41)
Life insurance	67	67	38	29
Office supplies	300	300	44	256
Operating supplies	2,000	2,000	1,990	10
Autopsies	35,000	35,000	38,050	(3,050)
Secretarial	500	500	500	-
Professional services	72,000	72,000	67,078	4,922
Toxicology	7,000	7,000	8,894	(1,894)
Transport	16,000	16,000	13,500	2,500
Telephone	625	625	847	(222)
Travel and transportation	50	50	348	(298)
Dues and meetings	5,000	5,000	3,394	1,606
Staff training	3,000	3,000	2,130	870
Total coroner	199,487	199,487	194,631	4,856
Victim's assistant				
Salaries	53,067	53,067	53,131	(64)
Social security	3,290	3,290	3,280	10
Medicare	769	769	767	2
Workman's compensation	308	308	141	167
Retirement	2,123	2,123	2,125	(2)
Health insurance	10,315	10,315	8,637	1,678
Life insurance	67	67	49	18
Disability insurance	234	234	205	29
Unemployment insurance	159	159	106	53
Professional services	4,000	4,000		4,000
Telephone	600	600	450	150
Travel and transportation	900	900	384	516
Dues and meetings	6,975	6,975	1,689	5,286
Total victim's assistant	82,807	82,807	70,964	11,843

(continued)

**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Emergency management				
Salaries	57,719	57,719	70,752	(13,033)
Social security	3,579	3,579	4,403	(824)
Medicare	837	837	1,030	(193)
Workman's compensation	160	160	156	4
Retirement	2,189	2,189	2,175	14
Health insurance	10,315	10,315	10,356	(41)
Life insurance	67	67	58	9
Disability insurance	293	293	269	24
Unemployment insurance	173	173	141	32
Office supplies	1,100	1,100	1,100	-
Emergency center supplies	1,000	1,000	1,360	(360)
Professional services	2,000	2,000	2,900	(900)
Telephone	2,000	2,000	1,945	55
Postage	60	60	76	(16)
Travel and transportation	2,200	2,200	2,968	(768)
Advertising and legal notices	400	400	950	(550)
Maintenance on vehicles	2,500	2,500	298	2,202
Maintenance on equipment	1,000	1,000	1,953	(953)
Maintenance contracts	1,700	1,700	517	1,183
Building rental	1,500	1,500	1,500	-
Miscellaneous	500	500	3,880	(3,380)
Dues and meetings	3,400	3,400	3,128	272
Uniforms	350	350	337	13
Staff training	1,500	1,500	649	851
CPR training/expenses	550	550		550
Capital outlay	8,000	8,000	7,880	120
Total emergency management	105,092	105,092	120,781	(15,689)
Total public safety	5,187,354	5,187,354	4,569,515	617,839
Auxiliary services				
Extension				
Salaries	135,456	135,456	124,539	10,917
Social security	2,883	2,883	2,009	874
Medicare	674	674	470	204
Workman's compensation	80	80	71	9
Retirement	1,460	1,460	1,179	281
Health insurance	10,315	10,315	7,325	2,990

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Life insurance	67	67	45	22
Disability insurance	161	161	120	41
Unemployment insurance	140	140	69	71
Office supplies	2,200	2,200	1,115	1,085
Telephone	1,200	1,200	715	485
Postage	1,000	1,000	626	374
Travel and transportation	1,850	1,850	2,227	(377)
Advertising and legal notices	100	100	100	-
Maintenance on vehicles	1,900	1,900	364	1,536
Maintenance on equipment	1,200	1,200	388	812
Maintenance contracts	4,000	4,000	3,256	744
Dues and meetings	5,800	5,800	3,362	2,438
Staff training	1,800	1,800	110	1,690
Capital outlay			1,653	(1,653)
Total extension	172,286	172,286	149,743	22,543
Extension - fair				
Supplies	1,300	1,300	2,841	(1,541)
Food and meals	1,250	1,250	1,301	(51)
Prizes and awards	13,500	13,500	15,885	(2,385)
Premium payout	8,000	8,000	8,221	(221)
Special events	832	832	480	352
Judging services	7,850	7,850	6,806	1,044
Postage	100	100		100
Programs and printing	1,400	1,400	1,342	58
Equipment repairs	700	700	374	326
Scale maintenance	250	250		250
Equipment rental	250	250		250
Total extension - fair	35,432	35,432	37,250	(1,818)
Fairgrounds				
Salaries	5,500	5,500	5,909	(409)
Social security	341	341	27	314
Medicare	80	80	6	74

(continued)

**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Workman's compensation	10	10		10
Unemployment insurance	17	17	1	16
Operating supplies	10,000	10,000	9,249	751
Gas, oil and antifreeze	5,500	5,500	10,274	(4,774)
Maintenance supplies	5,000	5,000	2,301	2,699
Contract services	3,820	3,820	3,649	171
Telephone	2,300	2,300	3,148	(848)
Postage	50	50	66	(16)
Advertising and legal notices	200	200		200
Utilities	53,000	53,000	73,911	(20,911)
Logan well users	1,000	1,000	473	527
Maintenance on buildings	30,500	30,500	17,916	12,584
Maintenance on equipment	10,000	10,000	14,003	(4,003)
Equipment rental	500	500		500
Deposit refund			1,000	(1,000)
Memorial fence project	6,000	6,000	665	5,335
Capital outlay	500	500		500
Total fairgrounds	134,318	134,318	142,598	(8,280)
Veterans office				
Salaries	28,856	28,856	28,281	575
Social security	1,789	1,789	1,903	(114)
Medicare	418	418	445	(27)
Workman's compensation	90	90	83	7
Retirement	1,154	1,154	1,131	23
Health insurance	10,315	10,315	2,644	7,671
Life insurance	67	67	26	41
Disability insurance	127	127	136	(9)
Unemployment insurance	87	87	57	30
Office supplies	1,100	1,100	646	454
Telephone	1,020	1,020	1,037	(17)
Postage and box rent	100	100	45	55
Travel and transportation	600	600	122	478
Maintenance contract	350	350	424	(74)
Dues and meetings	1,550	1,550	213	1,337
Veteran donation	100	100		100
Total veterans office	47,723	47,723	37,193	10,530

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Heritage center				
Salaries	64,387	64,387	64,979	(592)
Social security	3,992	3,992	3,453	539
Medicare	934	934	807	127
Workman's compensation	90	90	79	11
Retirement	1,935	1,935	1,939	(4)
Health insurance	10,315	10,315	15,540	(5,225)
Life insurance	67	67	67	-
Disability insurance	213	213	237	(24)
Unemployment insurance	193	193	130	63
Office supplies	1,000	1,000	651	349
Operating supplies	100	100	211	(111)
Maintenance supplies	100	100	42	58
Silver Sneaker expenses	2,500	2,500	1,025	1,475
Professional services	400	400	340	60
Telephone	2,100	2,100	2,195	(95)
Postage	300	300	79	221
Advertising and legal notices	500	500		500
Maintenance contracts	1,500	1,500	1,073	427
Miscellaneous			2,772	(2,772)
Dues and meetings	250	250		250
Staff training	350	350	125	225
Total heritage center	91,226	91,226	95,744	(4,518)
Desoto youth				
Operating supplies	200	200	452	(252)
Utilities	14,300	14,300	17,567	(3,267)
Maintenance on buildings	2,000	2,000	433	1,567
Desoto financial expense	1,000	1,000	6,704	(5,704)
Total desoto youth	17,500	17,500	25,156	(7,656)
Library				
Fleming library	450	450	450	-
Crook library	450	450	450	-
Total library	900	900	900	-

(continued)



**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Sunset gardens				
Salaries	7,050	7,050	4,190	2,860
Social security	437	437	260	177
Medicare	102	102	61	41
Workman's compensation	280	280	195	85
Retirement	280	280	138	142
Health insurance	1,000	1,000	509	491
Life insurance	30	30	3	27
Disability insurance	31	31	15	16
Unemployment insurance	21	21	10	11
Operating supplies	500	500		500
Gas, oil and antifreeze	200	200		200
Repair and maint supplies	2,000	2,000	84	1,916
Professional services	4,500	4,500	4,000	500
Rental and cleaning	1,435	1,435	1,632	(197)
Logan well users			279	(279)
Repairs - building/grounds	12,565	12,565	5,601	6,964
Grass and tree replacement	3,500	3,500		3,500
Miscellaneous	300	300	328	(28)
Total sunset gardens	34,231	34,231	17,305	16,926
Shooting complex				
Salaries	9,000	9,000	7,381	1,619
Social security	558	558	436	122
Medicare	131	131	101	30
Workman's compensation	120	120	343	(223)
Retirement	280	280	271	9
Health insurance	800	800	1,002	(202)
Life insurance	6	6	6	-
Disability insurance	31	31	30	1
Unemployment insurance	27	27	15	12
Operating supplies	5,000	5,000	2,247	2,753
Membership expense	1,000	1,000	2,245	(1,245)
Target expense	5,500	5,500	3,165	2,335
Gas, oil and antifreeze	100	100		100
Repair and maint supplies	600	600	697	(97)
Professional services	200	200		200
Postage	200	200	126	74
Travel and transportation	250	250		250
Advertising	250	250		250

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Utilities	3,500	3,500	2,961	539
Port a pots rental and cleaning	4,400	4,400	2,720	1,680
Maintenance on buildings	2,750	2,750	1,720	1,030
Equipment repair	2,000	2,000	615	1,385
Dues and meetings	100	100		100
Training	150	150		150
Donated funds projects	5,000	5,000	4,761	239
Capital outlay	3,500	3,500	3,982	(482)
Total shooting complex	45,453	45,453	34,824	10,629
Total auxiliary services	579,069	579,069	540,713	38,356
Health and welfare				
Health department	210,529	210,529	210,529	-
Total health department	210,529	210,529	210,529	-
Mental health				
Eastern Colorado services	178,989	178,989	178,989	-
Senate bill 10-175	500	500		500
Total mental health	179,489	179,489	178,989	500
Total health and welfare	390,018	390,018	389,518	500
Tourist information center				
Salaries	71,820	71,820	72,177	(357)
Social security	4,453	4,453	4,405	48
Medicare	1,041	1,041	1,030	11
Workman's compensation	100	100	97	3
Retirement	1,882	1,882	1,886	(4)
Health insurance	10,315	10,315	10,356	(41)
Life insurance	67	67	58	9
Disability insurance	207	207	230	(23)
Unemployment insurance	215	215	145	70
Office supplies	400	400	414	(14)
Operating supplies	300	300	290	10

(continued)

**LOGAN COUNTY, COLORADO**  
**General Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Telephone	564	564	340	224
Postage	50	50		50
Advertising and legal notices	1,500	1,500	1,076	424
Maintenance on equipment	50	50		50
Maintenance contracts	420	420	609	(189)
Dues and meetings	500	500	42	458
Staff training	500	500		500
Total tourist information center	94,384	94,384	93,155	1,229
Intergovernmental cooperation NECTA	63,148	63,148	63,148	-
Total intergovernmental cooperation	63,148	63,148	63,148	-
Miscellaneous account				
Logan county chamber dues	600	600	600	-
CCI dues	15,150	15,150	15,150	-
NACO dues	454	454	454	-
Litigation fees			10,000	(10,000)
Treasurers fees	180,000	180,000	171,043	8,957
Cafeteria plan expense	6,498	6,498	6,812	(314)
Abatement refunds	5,000	5,000	3,328	1,672
Christmas appreciation	13,000	13,000	14,140	(1,140)
Unemployment account services	1,300	1,300	1,212	88
Property liability insurance	300,000	300,000	423,345	(123,345)
Auditing and budgeting	22,500	22,500	19,550	2,950
Maintenance - county vehicles	5,000	5,000	1,772	3,228
Communication tower utilities	15,000	15,000	7,264	7,736
Clarence corner expense	500	500	420	80
Mined land reclamation	15,000	15,000		15,000
Heritage festival donation	1,500	1,500	1,500	-
Small business development	5,000	5,000	5,000	-
Chamber marketing	10,000	10,000	10,000	-
Economic development	48,000	48,000	48,000	-
EMS subsidy	130	130		130

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	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Local fiscal recovery	3,570,397	3,570,397	2,573,040	997,357
Miscellaneous reserve	6,000	6,000	1,172	4,828
Health insurance reserve	260,000	260,000	61,968	198,032
Contingency reserve	1,172,000	1,172,000	64,971	1,107,029
Total miscellaneous account	5,653,029	5,653,029	3,440,741	2,212,288
Total expenditures	<u>\$ 17,794,022</u>	<u>\$ 17,794,022</u>	<u>\$ 14,582,666</u>	<u>\$ 3,211,356</u>

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### **Budgetary Comparison Schedules – Road and Bridge Fund**

The Road and Bridge Fund records costs related to County road and bridge construction and maintenance. By State law, Colorado counties are required to maintain a Road and Bridge Fund and a portion of road and bridge taxes is allocated to cities and towns for use in their road and street activities.

**LOGAN COUNTY, COLORADO**  
**Road and Bridge Fund**  
**Budgetary Comparison Schedule - Revenues**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Taxes				
General property	\$ 1,113,842	\$ 1,113,842	\$ 1,121,490	\$ 7,648
Specific ownership	122,517	122,517	120,794	(1,723)
Delinquent taxes and interest			1,788	1,788
Sales tax	1,000,000	1,000,000	1,249,104	249,104
Use tax	25,000	25,000	44,850	19,850
Total taxes	2,261,359	2,261,359	2,538,026	276,667
Licenses and permits				
Road and highway permits	30,000	30,000	585	(29,415)
Total licenses and permits	30,000	30,000	585	(29,415)
Intergovernmental				
Payment in lieu of taxes	2,966	2,966		(2,966)
Highway users tax	3,700,000	3,700,000	3,952,978	252,978
Motor vehicle fee \$1.50	22,000	22,000	22,477	477
Motor vehicle fee \$2.50	31,000	31,000	32,051	1,051
Missile site road maintenance	43,799	43,799	43,799	-
Federal bridge grant	1,719,916	1,719,916	730	(1,719,186)
Total intergovernmental	5,519,681	5,519,681	4,052,035	(1,467,646)
Charges for services				
MV emissions fee			659	659
Materials and services	1,600	1,600	1,219	(381)
Total charges for services	1,600	1,600	1,878	278
Miscellaneous revenue				
Capital credits			765	765
Refunds of expenditures			518	518
Refunds - county vehicle expense	10,000	10,000	13,504	3,504
Refunds - salary and fringe			1,936	1,936
Insurance claims			16,318	16,318
Total miscellaneous	10,000	10,000	33,041	23,041
Total revenues	\$ 7,822,640	\$ 7,822,640	\$ 6,625,565	\$ (1,197,075)

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**LOGAN COUNTY, COLORADO**  
**Road and Bridge Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
General government				
Treasurer's fees	\$ 79,776	\$ 79,776	\$ 84,257	\$ (4,481)
Public works				
Salaries	2,056,197	2,056,197	1,917,475	138,722
Social security	127,484	127,484	115,966	11,518
Medicare	29,815	29,815	27,121	2,694
Workman's compensation	125,000	125,000	114,148	10,852
Retirement	79,848	79,848	77,338	2,510
Health insurance	433,230	433,230	380,563	52,667
Life insurance	2,814	2,814	2,202	612
Disability insurance	8,799	8,799	8,836	(37)
Unemployment insurance	6,169	6,169	3,835	2,334
Cafeteria plan expense	2,598	2,598	2,334	264
Office supplies	1,200	1,200	901	299
Shop supplies	5,500	5,500	3,334	2,166
Rug and uniform cleaning	4,800	4,800	6,163	(1,363)
Road construction supplies	6,500	6,500	1,199	5,301
Crack filling	25,000	25,000	26,300	(1,300)
Freight	40,000	40,000	22,558	17,442
Sealcoat	400,000	400,000	373,945	26,055
Road oil - overlay	2,500,000	2,500,000		2,500,000
Gravel and sand	120,000	120,000	74,020	45,980
Culverts	55,000	55,000	26,793	28,207
Patching	20,000	20,000	4,024	15,976
Dust control	120,000	120,000	86,414	33,586
Steel and iron	3,000	3,000	975	2,025
Road signs	20,000	20,000	10,767	9,233
Paint	23,000	23,000		23,000
Chemicals	44,500	44,500	44,500	-
Gas, oil and antifreeze	500,000	500,000	868,627	(368,627)
Tires and tubes	50,000	50,000	67,625	(17,625)
Maintenance on equipment	225,000	225,000	314,283	(89,283)
Maintenance on autos	35,000	35,000	30,032	4,968
Repair on county vehicles	7,000	7,000	5,666	1,334
Small tools	2,000	2,000	1,013	987
Professional services			32,715	(32,715)
IT maintenance	10,000	10,000	6,715	3,285
Telephone	5,500	5,500	5,942	(442)
Postage	550	550	601	(51)

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Advertising and legal notices	1,500	1,500	1,780	(280)
Property and liability insurance	100,000	100,000	152,116	(52,116)
Utilities	37,500	37,500	45,748	(8,248)
Maintenance on buildings	8,000	8,000	11,651	(3,651)
Maintenance on radios	2,500	2,500	701	1,799
Maintenance contracts	450	450	600	(150)
Rentals of buildings and land	850	850	850	-
Rentals of equipment	385,000	385,000	32,314	352,686
Miscellaneous	2,500	2,500	261	2,239
Memberships and dues	100	100	95	5
Meeting expense	100	100		100
Staff training	500	500		500
Gravel permit fee	7,500	7,500	5,106	2,394
Bridge repair and replacement	954,812	954,812	5,628	949,184
Natural disaster expense	5,000	5,000		5,000
Drug testing	1,200	1,200	1,017	183
Auditing and budgeting	1,600	1,600	1,600	-
Bridge engineering grant	2,105,288	2,105,288	913	2,104,375
Municipalities	164,294	164,294	165,548	(1,254)
Health insurance reserve	55,000	55,000	13,192	41,808
Total public works	10,929,198	10,929,198	5,104,050	5,825,148
Capital outlay	840,300	840,300	2,536,832	(1,696,532)
Debt service				
Principal			25,313	(25,313)
Total expenditures	<u>\$ 11,849,274</u>	<u>\$ 11,849,274</u>	<u>\$ 7,750,452</u>	<u>\$ 4,098,822</u>

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### **Budgetary Comparison Schedules – Human Services Fund**

The Human Services Fund administers human service programs under state and federal regulations. Programs include, but are not limited to, Medicaid, Food Stamps, foster care programs, senior service programs, job training services, and Temporary Assistance to Needy Families (TANF). Colorado counties are required by state law to maintain a Human Services Fund.

**LOGAN COUNTY, COLORADO**  
**Human Services Fund**  
**Budgetary Comparison Schedule - Revenues**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 853,946	\$ 853,946	\$ 861,283	\$ 7,337
Specific ownership	88,800	88,800	92,204	3,404
Delinquent taxes and interest			333	333
Total taxes	942,746	942,746	953,820	11,074
Intergovernmental				
Old age pension	48,880	48,880	41,520	(7,360)
Low-income home energy assistance program	30,670	30,670	9,215	(21,455)
Temporary assistance for needy families	482,145	482,145	512,197	30,052
Regular administration	763,477	763,477	788,276	24,799
Child welfare	1,532,080	1,532,080	1,398,181	(133,899)
Child welfare SB15-242	68,359	68,359	89,300	20,941
Core services	447,846	447,846	348,795	(99,051)
Food assistance job search	48,309	48,309	32,981	(15,328)
Adult protective services	101,569	101,569	93,728	(7,841)
Child support enforcement	273,860	273,860	251,545	(22,315)
Child care	293,184	293,184	280,784	(12,400)
Miscellaneous	628,715	628,715	675,193	46,478
Total intergovernmental	4,719,094	4,719,094	4,521,715	(197,379)
Miscellaneous				
Child support retainage	16,600	16,600	14,924	(1,676)
Other			1,855	1,855
Total miscellaneous	16,600	16,600	16,779	179
Total revenues	\$ 5,678,440	\$ 5,678,440	\$ 5,492,314	\$ (186,126)

**LOGAN COUNTY, COLORADO**  
**Human Services Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
Health and welfare				
Old age pension	\$ 48,880	\$ 48,880	\$ 39,919	\$ 8,961
Low-income energy assistance program	30,670	30,670	9,215	21,455
Temporary assistance for needy families	623,795	623,795	646,535	(22,740)
Regular administration	993,289	993,289	959,958	33,331
Child welfare	2,215,178	2,215,178	2,097,028	118,150
Child welfare SB15-242	68,359	68,359	89,300	(20,941)
Core services	537,758	537,758	400,937	136,821
Food assistance job search	71,317	71,317	75,633	(4,316)
Adult protective services	122,809	122,809	126,924	(4,115)
Aid to the needy disabled	23,000	23,000	22,001	999
Child support enforcement	358,516	358,516	315,874	42,642
Child care	360,876	360,876	348,603	12,273
Miscellaneous	619,418	619,418	397,922	221,496
Total expenditures	<u>\$ 6,073,865</u>	<u>\$ 6,073,865</u>	<u>\$ 5,529,849</u>	<u>\$ 544,016</u>

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### **Budgetary Comparison Schedules – Capital Expenditures Fund**

This fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds. This fund is financed through a combination of property taxes and state grants.



**LOGAN COUNTY, COLORADO**  
**Capital Expenditures Fund**  
**Budgetary Comparison Schedule - Revenues**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 371,281	\$ 371,281	\$ 373,835	\$ 2,554
Specific ownership	37,127	37,127	40,265	3,138
Delinquent taxes and interest			758	758
Total taxes	408,408	408,408	414,858	6,450
Intergovernmental				
Payment in lieu of taxes	247	247		(247)
JBBS contract revenue	400,000	400,000	407,845	7,845
Ambulance state grant	100,000	100,000		(100,000)
Shooting complex grant	74,100	74,100	32,273	(41,827)
Tourist center grant	2,500	2,500		(2,500)
Total intergovernmental	576,847	576,847	440,118	(136,729)
Charges for services				
Ballpark sewer tap fee	1,000	1,000	1,200	200
Miscellaneous				
Earnings on investments	5,000	5,000	298	(4,702)
Local donation	500,000	500,000		(500,000)
Other revenue	7,082	7,082		(7,082)
Total miscellaneous	512,082	512,082	298	(511,784)
Total revenues	\$ 1,498,337	\$ 1,498,337	\$ 856,474	\$ (641,863)

**LOGAN COUNTY, COLORADO**  
**Capital Expenditures Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
General government				
Treasurer's fees	\$ 3,713	\$ 3,713	\$ 7,492	\$ (3,779)
Auditing and budgeting	450	450	450	-
Total general government	4,163	4,163	7,942	(3,779)
Health and welfare				
JBBS contract expense	400,000	400,000	407,845	(7,845)
Total health and welfare	400,000	400,000	407,845	(7,845)
Capital outlay				
Ballpark sewer line	50,000	50,000		50,000
Ambulance equipment	100,000	100,000		100,000
Ambulance equipment reserve	150,000	150,000		150,000
Clerk - equipment	4,631	4,631	4,631	-
Assessor - equipment	5,200	5,200	4,813	387
Treasurer - equipment	8,000	8,000	7,455	545
Sheriff - equipment	5,686	5,686		5,686
Sheriff - vehicles	162,678	162,678	52,906	109,772
Building and grounds - equipment	210,000	210,000	169,482	40,518
Donation - fairgrounds building	500,000	500,000		500,000
Tourist center grant	2,500	2,500	2,500	-
Shooting range small grant	4,800	4,800	3,600	1,200
Shooting range improvements	94,000	94,000	38,231	55,769
Total capital outlay	1,297,495	1,297,495	283,618	1,013,877
Debt service				
Principal			61,321	(61,321)
Interest and fiscal charges			3,679	(3,679)
Total debt service	-	-	65,000	(65,000)
Reserve for contingency	150,000	150,000		150,000
Total expenditures	<u>\$ 1,851,658</u>	<u>\$ 1,851,658</u>	<u>\$ 764,405</u>	<u>\$ 1,087,253</u>

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### **Budgetary Comparison Schedules – Sales and Use Tax Capital Improvement Fund**

This fund is used to account for constructing, repairing, equipping, operating, maintaining, improving or remodeling the Logan County Justice Center, Courthouse and Annex, Fairgrounds Stadium and event structures, Central Services Building, Landfill structures, Heritage Center, and Road & Bridge shop facilities.

**LOGAN COUNTY, COLORADO**  
**Sales and Use Tax Capital Improvement Fund**  
**Budgetary Comparison Schedule - Revenues**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
Sales tax	\$ 2,000,000	\$ 2,000,000	\$ 2,498,208	\$ 498,208
Use tax	50,000	50,000	89,700	39,700
Total taxes	2,050,000	2,050,000	2,587,908	537,908
Miscellaneous revenue				
Earnings on investments	1,000	1,000	4,328	3,328
Utility credits			93,893	93,893
Total miscellaneous	1,000	1,000	98,221	97,221
Total revenues	<u>\$ 2,051,000</u>	<u>\$ 2,051,000</u>	<u>\$ 2,686,129</u>	<u>\$ 635,129</u>

**LOGAN COUNTY, COLORADO**  
**Sales and Use Tax Capital Improvement Fund**  
**Budgetary Comparison Schedule - Expenditures**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
General government				
Courthouse maintenance	\$ 1,991,720	\$ 1,991,720	\$ 351,966	\$ 1,639,754
Treasurer's fees	41,000	41,000	50,616	(9,616)
Total general government	2,032,720	2,032,720	402,582	1,630,138
Public safety				
Utilities	280,000	280,000	253,643	26,357
Justice center maintenance	180,125	180,125	8,950	171,175
Total public safety	460,125	460,125	262,593	197,532
Auxiliary services				
Heritage center maintenance	11,500	11,500		11,500
Health and welfare				
Central services building maintenance	96,109	96,109	92,109	4,000
Culture and recreation				
Fairgrounds maintenance	785,134	785,134	403,433	381,701
Capital outlay				
Courthouse improvements			94,540	(94,540)
Justice center improvements			165,027	(165,027)
Fairgrounds improvements	144,542	144,542	114,206	30,336
Miscellaneous improvements	910,000	910,000	805,859	104,141
Total capital outlay	1,054,542	1,054,542	1,179,632	(125,090)
Total expenditures	\$ 4,440,130	\$ 4,440,130	\$ 2,340,349	\$ 2,099,781

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**Combining Statements and Budgetary Comparison Schedules -  
Nonmajor Governmental Funds**

The County reports the following nonmajor governmental funds:

Special Revenue Funds – These funds account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

- Lodging Tourism Tax Fund
- Television Translator Fund
- E 911 Authority
- Solid Waste Disposal Fund
- Conservation Trust Fund
- Ambulance Service
- Fair Fund
- Pest Control Fund



**LOGAN COUNTY, COLORADO**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2022**

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Solid Waste Disposal Fund
<b>Assets</b>				
Cash and cash investments	\$ 163,387	\$ 118,567	\$ 770,123	\$ 2,634,338
Property taxes receivable		36,906		1,476,244
Accounts receivable	12,253	400	55,605	48,786
<b>Total assets</b>	<b>\$ 175,640</b>	<b>\$ 155,873</b>	<b>\$ 825,728</b>	<b>\$ 4,159,368</b>
<b>Liabilities</b>				
Accounts payable	\$ 1,176	\$ 2,703	\$ 6,645	\$ 15,472
Accrued salaries and benefits				12,763
Unearned revenues				
<b>Total liabilities</b>	<b>1,176</b>	<b>2,703</b>	<b>6,645</b>	<b>28,235</b>
<b>Deferred inflows of resources</b>				
Deferred property tax revenues		36,906		1,476,244
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>36,906</b>	<b>-</b>	<b>1,476,244</b>
<b>Fund balance</b>				
Restricted for:				
Emergencies				
Public safety			819,083	
Culture and recreation				
Committed to:				
Public safety				
Public works				2,654,889
Health and welfare				
Culture and recreation	174,464	116,264		
<b>Total fund balance</b>	<b>174,464</b>	<b>116,264</b>	<b>819,083</b>	<b>2,654,889</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ 175,640</b>	<b>\$ 155,873</b>	<b>\$ 825,728</b>	<b>\$ 4,159,368</b>

Special Revenue Funds				
Conservation Trust Fund	Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
\$ 358,238	\$ 95,678	\$ 242,051	\$ 308,048	\$ 4,690,430
79	163,933	780	142,483	1,655,633
			6,003	287,839
<u>\$ 358,317</u>	<u>\$ 259,611</u>	<u>\$ 242,831</u>	<u>\$ 456,534</u>	<u>\$ 6,633,902</u>
\$ 4,500	\$ 90,728	\$ 5,376	\$ 4,997	\$ 131,597
		793	3,118	16,674
	100,131			100,131
4,500	190,859	6,169	8,115	248,402
			142,483	1,655,633
-	-	-	142,483	1,655,633
			7,000	7,000
353,817				819,083
				353,817
	68,752			68,752
				2,654,889
			298,936	298,936
		236,662		527,390
<u>353,817</u>	<u>68,752</u>	<u>236,662</u>	<u>305,936</u>	<u>4,729,867</u>
<u>\$ 358,317</u>	<u>\$ 259,611</u>	<u>\$ 242,831</u>	<u>\$ 456,534</u>	<u>\$ 6,633,902</u>

**LOGAN COUNTY, COLORADO****Nonmajor Governmental Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended December 31, 2022**

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Solid Waste Disposal Fund
Revenues				
Taxes	\$ 127,260	\$ 62,236	\$ 376,747	\$ 289
Intergovernmental				
Charges for services				655,115
Miscellaneous	3,754		2,738	236
Total revenues	131,014	62,236	379,485	655,640
Expenditures				
Current				
General government		1,124		
Public safety			205,949	
Health and welfare				
Culture and recreation	146,788	45,108		
Public works				593,327
Capital outlay		28,243	15,352	242,902
Total expenditures	146,788	74,475	221,301	836,229
Excess of revenues over (under) expenditures	(15,774)	(12,239)	158,184	(180,589)
Other financing sources				
Transfers in				
Sale of assets				32,853
Total other financing sources	-	-	-	32,853
Net change in fund balances	(15,774)	(12,239)	158,184	(147,736)
Fund balance at beginning of year	190,238	128,503	660,899	2,802,625
Fund balance at end of year	\$ 174,464	\$ 116,264	\$ 819,083	\$ 2,654,889

Special Revenue Funds				
Conservation Trust Fund	Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
\$ 83,030		\$ 45,670	\$ 162,345	\$ 728,877
	\$ 730,251	547,163	54,013	128,700
314		6,947	24,965	1,986,542
83,344	730,251	599,780	241,323	38,954
				2,883,073
			2,931	4,055
	847,339			1,053,288
			203,142	203,142
80,035		518,363		790,294
				593,327
				286,497
80,035	847,339	518,363	206,073	2,930,603
3,309	(117,088)	81,417	35,250	(47,530)
	50,000			50,000
				32,853
-	50,000	-	-	82,853
3,309	(67,088)	81,417	35,250	35,323
350,508	135,840	155,245	270,686	4,694,544
\$ 353,817	\$ 68,752	\$ 236,662	\$ 305,936	\$ 4,729,867

**LOGAN COUNTY, COLORADO**  
**Lodging Tourism Tax Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
Lodging tax	\$ 100,000	\$ 100,000	\$ 127,260	\$ 27,260
Miscellaneous				
Other income	2,500	2,500	3,754	1,254
Total revenues	102,500	102,500	131,014	28,514
Expenditures				
Culture and recreation				
Tourism projects	100,000	100,000	82,891	17,109
Tourism manager's salary	33,000	33,000	33,000	-
Welcome center	12,000	12,000	8,612	3,388
Logan county fair board	6,000	6,000	6,000	-
Certified distributions	4,700	4,700	974	3,726
Tourism conference	2,000	2,000	2,000	-
Volunteer incentives	2,000	2,000	1,750	250
Northeast Colorado travel region	3,000	3,000		3,000
Tourist center donations	2,500	2,500	3,625	(1,125)
Marketing grant	10,000	10,000	7,936	2,064
Total culture and recreation	175,200	175,200	146,788	28,412
Reserve for contingency	43,119	43,119		43,119
Total expenditures	218,319	218,319	146,788	71,531
Net change in fund balance	\$ (115,819)	\$ (115,819)	(15,774)	\$ 100,045
Fund balance at beginning of year			190,238	
Fund balance at end of year			\$ 174,464	

**LOGAN COUNTY, COLORADO**  
**Television Translator Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 55,692	\$ 55,692	\$ 56,075	\$ 383
Specific ownership	5,569	5,569	6,041	472
Delinquent taxes and interest			120	120
Total taxes	61,261	61,261	62,236	975
Intergovernmental				
Payment in lieu of taxes	74	74		(74)
Total revenues	61,335	61,335	62,236	901
Expenditures				
General government				
Treasurer's fees	1,400	1,400	1,124	276
Culture and recreation				
Supplies and repairs	8,000	8,000	3,673	4,327
Professional services	2,000	2,000	450	1,550
Telephone	2,500	2,500	635	1,865
IP signal delivery	16,800	16,800		16,800
Advertising	100	100		100
Property liability insurance	600	600	846	(246)
Utilities	14,500	14,500	10,937	3,563
Maintenance contracts	19,763	19,763	19,764	(1)
Miscellaneous	100	100		100
Tower lease	4,000	4,000	3,673	327
Equipment replacement reserve	45,000	45,000	5,130	39,870
Total culture and recreation	113,363	113,363	45,108	68,255
Capital outlay	20,000	20,000	28,243	(8,243)
Total expenditures	134,763	134,763	74,475	60,288
Net change in fund balance	\$ (73,428)	\$ (73,428)	(12,239)	\$ 61,189
Fund balance at beginning of year			128,503	
Fund balance at end of year			\$ 116,264	

**LOGAN COUNTY, COLORADO**  
**E 911 Authority**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
E911 surcharge	\$ 382,000	\$ 382,000	\$ 376,747	\$ (5,253)
Miscellaneous				
Earnings on investments	1,000	1,000	2,738	1,738
Total revenues	383,000	383,000	379,485	(3,515)
Expenditures				
Public safety				
Office supplies	250	250	428	(178)
Professional services	5,000	5,000	4,050	950
GIS license	20,000	20,000		20,000
Travel and transportation	3,000	3,000		3,000
Insurance	2,500	2,500	3,883	(1,383)
Emergency notification	20,000	20,000	16,931	3,069
Text to 911	3,300	3,300		3,300
Bank fees	100	100	125	(25)
Audit	500	500		500
Telephone services	27,000	27,000	30,493	(3,493)
E911 share of dispatch center	78,000	78,000	77,925	75
Tech support	10,000	10,000	1,017	8,983
Training	15,000	15,000	1,989	13,011
Public education	2,500	2,500		2,500
Advertising and legal notices	500	500		500
Total public safety	187,650	187,650	136,841	50,809
Capital outlay	7,300	7,300	15,352	(8,052)
Reserve for contingency	548,409	548,409	69,108	479,301
Total expenditures	743,359	743,359	221,301	522,058
Net change in fund balance	\$ (360,359)	\$ (360,359)	158,184	\$ 518,543
Fund balance at beginning of year			660,899	
Fund balance at end of year			\$ 819,083	

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**LOGAN COUNTY, COLORADO**  
**Solid Waste Disposal Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
Delinquent taxes and interest			\$ 289	\$ 289
Charges for services				
Landfill disposal fees	\$ 700,000	\$ 700,000	594,660	(105,340)
Recycling fees	3,000	3,000	3,680	680
Closure cost surcharge	45,000	45,000	56,240	11,240
E-waste recycling fees	1,200	1,200	535	(665)
Total charges for services	749,200	749,200	655,115	(94,085)
Miscellaneous				
Insurance proceeds			236	236
Total revenues	749,200	749,200	655,640	(93,560)
Expenditures				
Public works				
Salaries	257,737	257,737	255,002	2,735
Social security	15,980	15,980	15,799	181
Medicare	3,737	3,737	3,695	42
Workman's compensation	16,000	16,000	16,448	(448)
Retirement	10,229	10,229	10,111	118
Health insurance	41,260	41,260	41,425	(165)
Life insurance	268	268	240	28
Disability	913	913	1,015	(102)
Unemployment insurance	773	773	510	263
Cafeteria plan expense	282	282	282	-
Office supplies	3,500	3,500	2,225	1,275
Operating supplies	12,000	12,000	10,619	1,381
Gas, oil and antifreeze	40,000	40,000	74,859	(34,859)
Solid waste disposal fee	35,000	35,000	28,579	6,421
Professional services	41,000	41,000	32,888	8,112
IT maintenance	5,000	5,000	4,277	723
Telephone	4,000	4,000	3,515	485
Postage	3,000	3,000	2,310	690
Advertising and legal notices	1,000	1,000	445	555
Property liability insurance	12,000	12,000	25,391	(13,391)
Utilities	8,500	8,500	7,681	819

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Maintenance on building	2,000	2,000	1,348	652
Maintenance at landfill	10,000	10,000	6,060	3,940
Tire recycle	8,000	8,000	7,462	538
Spraying	500	500	125	375
E-waste recycling	4,500	4,500	1,608	2,892
Maintenance on equipment	60,000	60,000	21,623	38,377
Maintenance contracts	3,000	3,000	461	2,539
Equipment and fixture rental	500	500	222	278
Miscellaneous	300	300	454	(154)
Permits	3,000	3,000	2,271	729
Memberships and dues	2,250	2,250	1,740	510
Meeting expense	250	250		250
Well testing	6,500	6,500	6,293	207
Staff training	5,500	5,500	2,460	3,040
Health insurance reserve	10,000	10,000	3,884	6,116
New cell development	550,000	550,000		550,000
Equipment replacement reserve	350,000	350,000		350,000
Financial assurance	850	850		850
Closure costs reserve	735,000	735,000		735,000
Total public works	2,264,329	2,264,329	593,327	1,671,002
Capital outlay	243,000	243,000	242,902	98
Total expenditures	2,507,329	2,507,329	836,229	1,671,100
Excess of revenues over (under) expenditures	(1,758,129)	(1,758,129)	(180,589)	1,577,540
Other financing sources				
Sale of assets	52,000	52,000	32,853	(19,147)
Net change in fund balance	<u>\$ (1,706,129)</u>	<u>\$ (1,706,129)</u>	(147,736)	<u>\$ 1,558,393</u>
Fund balance at beginning of year			2,802,625	
Fund balance at end of year			<u>\$ 2,654,889</u>	

**LOGAN COUNTY, COLORADO**  
**Conservation Trust Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental				
Lottery funds	\$ 70,000	\$ 70,000	\$ 83,030	\$ 13,030
Miscellaneous				
Earnings on investments	100	100	314	214
Total revenues	70,100	70,100	83,344	13,244
Expenditures				
Culture and recreation				
Parks			4,332	(4,332)
Reserve for contingency	417,809	417,809	75,703	342,106
Total expenditures	417,809	417,809	80,035	337,774
Net change in fund balance	\$ (347,709)	\$ (347,709)	3,309	\$ 351,018
Fund balance at beginning of year			350,508	
Fund balance at end of year			\$ 353,817	

**LOGAN COUNTY, COLORADO**  
**Ambulance Service Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
Ambulance fees	\$ 725,000	\$ 725,000	\$ 730,251	\$ 5,251
Total revenues	725,000	725,000	730,251	5,251
Expenditures				
Public safety				
Contract services	619,918	619,918	648,836	(28,918)
Operating supplies	20,000	20,000	19,672	328
Protective clothing	4,000	4,000	472	3,528
Medical supplies	55,000	55,000	44,162	10,838
Gas, oil and antifreeze	12,500	12,500	14,987	(2,487)
Professional services	60,000	60,000	57,303	2,697
Telephone and internet	200	200	434	(234)
Postage	50	50	39	11
Property and liability insurance	7,000	7,000	8,597	(1,597)
Vehicle insurance	9,000	9,000	8,188	812
Maintenance on vehicles	10,000	10,000	12,718	(2,718)
Maintenance service contracts	9,200	9,200		9,200
Memberships and dues	1,000	1,000	25	975
Meeting expenses	3,500	3,500		3,500
Administrative fee	25,000	25,000	25,000	-
Uniforms for firefighters	6,000	6,000	2,985	3,015
Turn out gear	4,000	4,000		4,000
Training and recertification	10,000	10,000	3,471	6,529
Physical exams	1,000	1,000		1,000
Auditing and budgeting	450	450	450	-
Total expenditures	857,818	857,818	847,339	10,479
Excess of revenues over (under) expenditures	(132,818)	(132,818)	(117,088)	15,730
Other financing sources				
Transfers in	200,000	200,000	50,000	(150,000)
Net change in fund balance	\$ 67,182	\$ 67,182	(67,088)	\$ (134,270)
Fund balance at beginning of year			135,840	
Fund balance at end of year			\$ 68,752	

**LOGAN COUNTY, COLORADO**  
**Fair Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
Night show admission fees	\$ 110,000	\$ 110,000	\$ 132,173	\$ 22,173
Night show sponsors	10,000	10,000	10,000	-
Night show concessions	400	400	391	(9)
Night show party zone	8,000	8,000	12,000	4,000
Demolition derby	60,000	60,000	64,977	4,977
Demolition derby sponsor	5,000	5,000	6,000	1,000
Bull riding admission fees	34,000	34,000	37,230	3,230
Bull riding sponsor	20,000	20,000	22,850	2,850
Carnival	80,000	80,000	95,440	15,440
Booth space rentals	20,000	20,000	29,495	9,495
RV camping rental	8,500	8,500	9,455	955
Queen fundraising	3,800	3,800	4,860	1,060
Junior rodeo entry fees	600	600	710	110
Parade late entry fees	40	40	10	(30)
Sponsorships	40,000	40,000	49,710	9,710
Beer garden revenue	12,000	12,000	12,000	-
PRCA rodeo admission fees	32,000	32,000	37,862	5,862
PRCA rodeo and other sponsors	15,275	15,275	22,000	6,725
LC event payback sponsors	500	500		(500)
Total charges for services	460,115	460,115	547,163	87,048
Intergovernmental				
State grants			45,670	45,670
Total intergovernmental	-	-	45,670	45,670
Miscellaneous				
Lodging tax pledge	6,000	6,000	6,000	-
Donations			30	30
Reimbursement of expenditures			917	917
Total miscellaneous	6,000	6,000	6,947	947
Total revenues	466,115	466,115	599,780	133,665
Expenditures				
Culture and recreation				
Salaries	22,316	22,316	22,875	(559)
Social security	1,384	1,384	1,423	(39)
Medicare	324	324	333	(9)

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Workman's compensation	150	150	43	107
Retirement	693	693	701	(8)
Health insurance	5,317	5,317	5,047	270
Life insurance	33	33	33	-
Disability	76	76	84	(8)
Unemployment insurance	67	67	46	21
Cafeteria plan expense	48	48	48	-
Operating supplies	1,600	1,600	2,275	(675)
Refund building and grounds OT	5,300	5,300	6,590	(1,290)
Refund road and bridge fund	2,200	2,200	1,600	600
Refund sheriff overtime	4,000	4,000	6,017	(2,017)
Ticket sellers contract	4,000	4,000		4,000
Ticket takers contract	3,500	3,500	5,000	(1,500)
Grandstand cleaning	3,500	3,500	3,400	100
Restroom cleaning	3,500	3,500	3,400	100
Fairgrounds sweeping	750	750		750
Security	3,000	3,000		3,000
Gate keeper	2,800	2,800	2,700	100
Ambulance standby	1,400	1,400	1,080	320
Fair board manager	6,300	6,300	6,300	-
Fair board members	1,200	1,200	1,416	(216)
Superintendent barbeque	1,600	1,600	1,115	485
Auditing and budgeting	450	450	450	-
4-H livestock budget	900	900		900
4-H horse program	300	300		300
4-H sale/purchase livestock	600	600	600	-
Service charges	20,000	20,000	19,240	760
Professional services			142	(142)
Postage	300	300	691	(391)
Printing and advertising	33,000	33,000	31,626	1,374
Utilities	7,500	7,500	3,009	4,491
Rental and cleaning	6,000	6,000	13,017	(7,017)
Equipment and furniture rental			1,509	(1,509)
Miscellaneous expense	550	550	818	(268)
Membership and dues	200	200	730	(530)
Meeting expenses	1,500	1,500	2,254	(754)
Capital outlay	35,272	35,272	17,586	17,686
Night show contract	80,000	80,000	81,256	(1,256)

(continued)

**LOGAN COUNTY, COLORADO**  
**Fair Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Night show stage, sound, light	10,000	10,000	10,000	-
Night show meals and lodging	5,000	5,000	3,807	1,193
Night show electrical	1,100	1,100	845	255
Night show insurance	2,373	2,373	2,400	(27)
Night show miscellaneous	900	900	1,220	(320)
Demolition derby contract	9,500	9,500	10,800	(1,300)
Demolition derby purse money	25,000	25,000	25,000	-
Bull riding contract	50,250	50,250	50,250	-
Bull riding VIP catering	200	200	2,648	(2,448)
Bull riding miscellaneous	2,000	2,000	683	1,317
Booth space deposit refund	200	200	1,000	(800)
Utilities for camping spots	2,700	2,700	2,250	450
Rodeo queen expense	5,747	5,747	3,914	1,833
Rodeo queen saddle	2,200	2,200	2,200	-
Junior rodeo hay and feed	100	100		100
Junior rodeo miscellaneous			1,117	(1,117)
Parade expense	700	700	350	350
Carnival contract	37,000	37,000	36,383	617
PRCA stock contract	32,000	32,000	32,459	(459)
PRCA brand acknowledgement	10,187	10,187	156	10,031
PRCA purse money	25,000	25,000	23,000	2,000
PRCA judging and labor	1,000	1,000	1,200	(200)
PRCA meals and lodging	1,000	1,000	2,040	(1,040)
PRCA hay and feed	250	250	500	(250)
PRCA approval fees and dues	1,600	1,600	1,625	(25)
PRCA entertainer	3,000	3,000		3,000
PRCA rodeo screen	7,500	7,500	6,000	1,500
PRCA programs and printing	1,200	1,200	890	310
Tough enough to wear pink	1,600	1,600	1,479	121
Rodeo miscellaneous	1,700	1,700	2,683	(983)
Memorial donation	1,725	1,725	1,340	385
State grant	45,670	45,670	45,670	-
Total expenditures	550,032	550,032	518,363	31,669
Net change in fund balance	\$ (83,917)	\$ (83,917)	81,417	\$ 165,334
Fund balance at beginning of year			155,245	
Fund balance at end of year			\$ 236,662	

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**LOGAN COUNTY, COLORADO**  
**Pest Control Fund**  
**Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 145,477	\$ 145,477	\$ 146,029	\$ 552
Specific ownership	14,562	14,562	15,801	1,239
Delinquent taxes and interest			515	515
Total taxes	160,039	160,039	162,345	2,306
Intergovernmental				
Payment in lieu of taxes	573	573		(573)
Charges for services				
User charges	52,000	52,000	54,013	2,013
Miscellaneous				
Centennial conservation district	10,000	10,000	10,000	-
Refund/salary and fringe	12,000	12,000	14,965	2,965
Total miscellaneous	22,000	22,000	24,965	2,965
Total revenues	234,612	234,612	241,323	6,711
Expenditures				
General government				
Treasurer's fees	2,750	2,750	2,931	(181)
Health and welfare				
Salaries	86,799	86,799	77,816	8,983
Social security	5,382	5,382	4,787	595
Medicare	1,259	1,259	1,119	140
Workman's compensation	3,500	3,500	3,289	211
Retirement	2,792	2,792	2,795	(3)
Health insurance	10,315	10,315	10,356	(41)
Life insurance	67	67	58	9
Disability	308	308	341	(33)
Unemployment insurance	260	260	156	104
Cafeteria plan expense	48	48	48	-
Office supplies	800	800	750	50
Operating supplies	2,000	2,000	1,915	85
Chemicals	44,000	44,000	44,389	(389)
Gas, oil and antifreeze	4,000	4,000	7,135	(3,135)
Professional services	450	450	450	-

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
IT maintenance	1,690	1,690	1,069	621
Telephone	1,320	1,320	1,535	(215)
Postage	75	75	39	36
Advertising and legal notices	25	25		25
Property liability insurance	4,405	4,405	4,968	(563)
Utilities	6,500	6,500	15,718	(9,218)
Maintenance on equipment	5,500	5,500	5,086	414
Maintenance on buildings	1,200	1,200	1,457	(257)
Prairie dog control	20,000	20,000	15,080	4,920
Grasshopper control	5,000	5,000		5,000
Miscellaneous	850	850		850
Memberships and dues	350	350	468	(118)
Meeting expense	500	500	318	182
Staff training	75	75		75
Health insurance reserve	2,000	2,000	2,000	-
Equipment reserve	140,000	140,000		140,000
Total health and welfare	351,470	351,470	203,142	148,328
Total expenditures	354,220	354,220	206,073	148,147
Net change in fund balance	<u>\$ (119,608)</u>	<u>\$ (119,608)</u>	35,250	<u>\$ 154,858</u>
Fund balance at beginning of year			270,686	
Fund balance at end of year			<u>\$ 305,936</u>	

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**Colorado Department of Highways  
Local Highway Finance Report**

This calendar-year report of receipts and expenditures is required by the Colorado Department of Highways to maintain Statewide accountability for moneys used for highway and street purposes. To ensure data accuracy, House Bill 1008 mandates that this report be included in the County's financial statements.

<b>LOCAL HIGHWAY FINANCE REPORT</b>	STATE: <b>COLORADO</b> YEAR ENDING (mm/yy): <b>12/22</b>
This Information From The Records Of: <b>LOGAN COUNTY</b>	Prepared By: <b>DEBBIE UNREIN</b>

**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
<b>A. Receipts from local sources:</b>	
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	
3. Other local imposts (from page 2)	\$ 2,538,611.00
4. Miscellaneous local receipts (from page 2)	\$ 2,161,254.00
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)	\$ 4,699,865.00
<b>B. Private Contributions</b>	
<b>C. Receipts from State government</b> (from page 2)	\$ 4,007,506.00
<b>D. Receipts from Federal Government</b> (from page 2)	\$ 44,529.00
<b>E. Total receipts (A.7 + B + C + D)</b>	\$ 8,751,900.00

**III. EXPENDITURES FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT
<b>A. Local highway expenditures:</b>	
1. Capital outlay (from page 2)	\$ 1,103,920.00
2. Maintenance:	\$ 6,218,485.00
3. Road and street services:	
a. Traffic control operations	
b. Snow and ice removal	
c. Other	
d. Total (a. through c.)	\$ -
4. General administration & miscellaneous	\$ 428,047.00
5. Highway law enforcement and safety	
6. Total (1 through 5)	\$ 7,750,452.00
<b>B. Debt service on local obligations:</b>	
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)	\$ -
<b>C. Payments to State for highways</b>	
<b>D. Payments to toll facilities</b>	
<b>E. Total expenditures (A.6 + B.3 + C + D)</b>	\$ 7,750,452.00

**IV. LOCAL HIGHWAY DEBT STATUS**

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>				\$ -
1. Bonds (Refunding Portion)				\$ -
<b>B. Notes (Total)</b>				\$ -

**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
	\$ 7,671,554.00	\$ 8,751,900.00	\$ 7,750,452.00	\$ 8,673,002.00	\$ -

Notes and Comments:

<b>LOCAL HIGHWAY FINANCE REPORT</b>		STATE: <b>COLORADO</b> YEAR ENDING (mm/yy): <b>12/22</b>	
<b>II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL</b>			
ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assesments	\$ 1,123,278.00	a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	\$ 1,293,954.00	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	\$ 585.00	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	\$ 16,660.00
5. Specific Ownership &/or Other	\$ 120,794.00	g. Other Misc. Receipts	\$ 18,259.00
6. Total (1. through 5.)	\$ 1,415,333.00	h. Other	\$ 2,126,335.00
c. Total (a. + b.)	\$ 2,538,611.00	i. Total (a. through h.)	\$ 2,161,254.00
(Carry forward to page 1)		(Carry forward to page 1)	
<b>III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL</b>			
ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes (from Item I.C.5.)	\$ 3,952,978.00	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	\$ 54,528.00	d. Federal Transit Administration	
d. DOLA Grant		e. U.S. Corps of Engineers	
e. Other		f. Other Federal	\$ 44,529.00
f. Total (a. through e.)	\$ 54,528.00	g. Total (a. through f.)	\$ 44,529.00
4. Total (1. + 2. + 3.f)	\$ 4,007,506.00	3. Total (1. + 2.g)	\$ 44,529.00
(Carry forward to page 1)		(Carry forward to page 1)	
<b>III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL</b>			
	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs			\$ -
b. Engineering Costs			\$ -
c. Construction:			
(1). New Facilities			\$ -
(2). Capacity Improvements			\$ -
(3). System Preservation		\$ 1,103,920.00	\$ 1,103,920.00
(4). System Enhancement And Operation			\$ -
(5). Total Construction (1)+(2)+(3)+(4)	\$ -	\$ 1,103,920.00	\$ 1,103,920.00
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	\$ -	\$ 1,103,920.00	\$ 1,103,920.00
(Carry forward to page 1)			
<b>Notes and Comments:</b>			

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## **Single Audit Section**

The Single Audit Section contains the following:

- Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditures of Federal Awards
- Independent Auditors' 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*
- Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance
- Schedule of Findings and Questioned Costs



**LOGAN COUNTY, COLORADO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2022**

	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
<u>SNAP Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Supplemental Nutrition Assistance Program	10.551	*	\$ 25,881
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	286,446
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	<u>2,698</u>
Total AL 10.561			289,144
Total SNAP Cluster/U.S Department of Agriculture			315,025
<b>U.S. Department of Health and Human Services:</b>			
Pass through program from Colorado Department of Human Services:			
Guardianship Assistance	93.090	*	61,953
Title IV-E Prevention Program	93.472	*	89
Child Support Enforcement	93.563	*	311,466
Low-Income Home Energy Assistance	93.568	*	576,864
Stephanie Tubbs Jones Child Welfare Services Program	93.645	*	75,817
Foster Care Title IV-E	93.658	*	670,208
Adoption Assistance	93.659	*	410,104
Social Services Block Grant	93.667	*	87,306
COVID-19 Elder Abuse Prevention Interventions Program	93.747	*	3,621
<u>TANF Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Temporary Assistance for Needy Families	93.558	*	<u>858,853</u>
Total TANF Cluster			858,853
<u>CCDF Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Child Care and Development Block Grant	93.575	*	327,341
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	<u>124,539</u>
Total CCDF Cluster			451,880
<u>Medicaid Cluster</u>			
Pass through program from Department of Health Care Policy and Financing:			
Medical Assistance Program	93.778	*	<u>360,288</u>
Total Medicaid Cluster			<u>360,288</u>
Total U.S. Department of Health and Human Services			3,868,449

See accompanying Notes to Schedule of Expenditures of Federal Awards

	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Homeland Security:</b>			
Pass through program from Colorado Office of Emergency Management:			
Emergency Management Performance Grants	97.042	EMD-2022-EP-00004	38,832
Total U.S. Department of Homeland Security			38,832
<b>U.S. Department of Interior:</b>			
<u>Fish and Wildlife Cluster</u>			
Pass through program from Colorado Parks and Wildlife:			
Wildlife Restoration and Basic Hunter Education	15.611	CTGG1 2023*2376	28,673
Enhanced Hunter Education and Safety	15.626	CPW2021SRMG	3,600
Total Fish and Wildlife Cluster/U.S. Department of Interior			32,273
<b>U.S. Department of Justice:</b>			
Bulletproof Vest Partnership Program	16.607	N/A	5,949
Total U.S. Department of Justice			5,949
<b>U.S. Department of the Treasury</b>			
Pass-through program from Department of Local Affairs:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRF SLT-1042	2,573,040
Pass through program from Colorado Department of Human Services:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	*	19,678
Total AL 21.027			2,592,718
Coronavirus Relief Funds	21.019	*	(98)
Total U.S. Department of the Treasury			2,592,620
<b>U.S. Department of Transportation:</b>			
<u>Highway Planning and Construction Cluster</u>			
Pass through program from Colorado Department of Transportation:			
Highway Planning and Construction	20.205	19HA4XC00029	43,799
Highway Planning and Construction	20.205	19HA4XC0007	730
Total Highway Planning and Construction Cluster/ Total U.S. Department of Transportation			44,529
Total Expenditures of Federal Awards			\$ 6,897,677

\* Number not readily available

**LOGAN COUNTY, COLORADO**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2022**

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**Note A – Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Logan County, Colorado under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Logan County, Colorado, it is not intended to and does not present the financial position, changes in net position, or cash flows of Logan County, Colorado.

**Note B – Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual or full accrual basis of accounting, as appropriate. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statement(s) of the federal program. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note C – Indirect Cost Rate**

Logan County, Colorado has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note D – Subrecipients**

Logan County, Colorado did not pass through any federal grants to subrecipients.



**Independent Auditors' 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  
Logan County  
Sterling, Colorado

We have audited, in accordance with the 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, each major fund, and the aggregate remaining fund information of Logan 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 June 20, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 a 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. 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 or significant deficiencies may exist that were not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 financial statements. 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lauer, Szabo & Associates, P.C.*

Sterling, Colorado  
June 20, 2023

**Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of County Commissioners  
Logan County  
Sterling, Colorado

**Report on Compliance of Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Logan County, Colorado's (the County) compliance with the types of compliance requirements identified as subject to audit 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 auditors' 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; 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* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' 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 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.

## **Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements 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 generally accepted auditing standards, *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 judgement 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 generally accepted auditing standards, *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 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 a 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 internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not 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.

The purpose of this report on 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Lauer, Szabo & Associates, P.C.*

Sterling, Colorado  
June 20, 2023



**LOGAN COUNTY, COLORADO**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2022**

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**Summary of auditors' results**

1. The auditors' report expresses an unmodified opinion on the financial statements of Logan County, Colorado (the County).
2. No significant deficiencies relating to the audit of the basic financial statements are reported in the Independent Auditors' 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*.
3. No instances of noncompliance material to the financial statements of the County were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditors' report on compliance for the major federal award programs of the County expresses an unmodified opinion on all major federal award programs.
6. The audit did not disclose any findings relative to the major federal award programs of the County.
7. The program tested as major programs included:

Coronavirus State and Local Fiscal Recovery Funds	AL No. 21.027
Temporary Assistance for Needy Families	AL No. 93.558
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The County qualified as a low-risk auditee.

**Findings – financial statement audit**

We noted no findings that are required to be reported under *Government Auditing Standards*.

**Findings and questioned costs – major federal award programs audit**

We noted no findings or questioned costs that are required to be reported in accordance with the Uniform Guidance.

**LOGAN COUNTY, COLORADO**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2022**

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**Prior year findings**

There were no findings or questioned costs reported for the year ended December 31, 2021.