

Logan County, Colorado

Financial Statements

For the Year Ended December 31, 2020

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Independent Auditors' Report

To the Board of County Commissioners
Logan County
Sterling, Colorado

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Logan County (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note M to the financial statements, the County adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

Other Matters

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, 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.

Other 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 and the local highway finance report are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The other supplementary information, the local highway finance report, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with 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 as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2021, 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 7, 2021

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, 2020. 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 2020 by \$67,750,029. Of this amount, \$17,627,074 is available to meet the County's ongoing obligations to its citizens and creditors.
- The County's total net position increased by \$4,403,000 for the current year.
- As of December 31, 2020, the County's governmental funds reported combined ending fund balances of \$22,734,190, an increase of \$4,361,151 in comparison with the prior year.
- Unassigned fund balance for the General Fund was \$9,592,690 at December 31, 2020.
- 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, a Supplemental Information section that presents combining statements for non-major governmental funds (along with actual and budget comparison schedules) and its single enterprise fund.

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.
 - Proprietary Fund statements offer short-term and long-term financial information about the activities of the Logan County Justice Center Finance Corporation.
 - 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, as well as our single enterprise fund.

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 are divided into two categories:

- 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.
- Business-type activities: Logan County Justice Center Finance Corporation charges the County on an annual basis for the lease of the Justice Center.

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 three 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.
- Proprietary funds: Services for which the County charges customers a fee are generally reported in the proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
 - The County's Enterprise Fund is classified as a business-type activity on the government-wide statements, but more detailed information is provided in the Proprietary Fund Statements, such as its cash flows. This is the Justice Center Fund.
- 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 31 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, 2020, the County's net position was \$67,750,029.

Total net position for the County increased \$4,403,000. Total net position for the governmental activities increased \$4,967,680 while the business-type activities decreased \$564,680.

TABLE 1

(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current assets	\$ 35,226	\$ 30,815	\$ 2,163	\$ 3,678	\$ 37,389	\$ 34,493
Capital assets, net	34,504	33,901	12,192	12,588	46,696	46,489
Other assets, net			6	14	6	14
Total assets	\$ 69,730	\$ 64,716	\$ 14,361	\$ 16,280	\$ 84,091	\$ 80,996
Deferred outflows or resources						
Deferred charges on refunding of bonds	\$	\$	\$ 90	\$ 210	\$ 90	\$ 210
Total Assets and deferred outflows of Resources	\$ 69,730	\$ 64,716	\$ 14,451	\$ 16,490	\$ 84,181	\$ 81,206
Current liabilities	\$ 1,832	\$ 2,107	\$ 1,163	\$ 1,139	\$ 2,995	\$ 3,246
Long-term liabilities	2,819	2,739		1,498	2,819	4,237
Total liabilities	4,651	4,846	1,163	2,637	5,814	7,483
Deferred inflows of resources						
Deferred property tax	10,617	10,376			10,617	10,376
Net investment in capital assets	34,384	33,659	11,123	10,169	45,507	43,828
Restricted for emergencies	679	664			679	664
Restricted for public safety	479	373			479	373
Restricted for culture and recreation	270	201			270	201
Restricted for capital outlay & opera	2,013	567			2,013	567
Restricted for debt service			1,175	1,280	1,175	1,280
Unrestricted	16,637	14,030	990	2,404	17,627	16,434
Total net position	54,462	49,494	13,288	13,853	67,750	63,347
Total liabilities, deferred inflows of resources and net position	\$ 69,730	\$ 64,716	\$ 14,451	\$ 16,490	\$ 84,181	\$ 81,206

Description of net position is as follows:

○ Net investment in capital assets	\$45,507,216
○ Restricted for emergencies	\$ 679,000
○ Restricted for public safety (E911)	\$ 478,827
○ Restricted for culture and recreation (Consv Trust Fund)	\$ 269,549
○ Restricted for capital outlay & operations (Sales & Use Tax Fund)	\$ 2,013,163
○ Restricted for debt service	\$ 1,175,200
○ Unrestricted	\$17,627,074

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 \$679,000.

Investment in capital assets (land, buildings and equipment) is 67.17% 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 (6.81%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$17,627,074) is available to meet the government's ongoing obligations to citizens and creditors.

At the end of 2020, Logan County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate Governmental and Business-type Activities.

Changes in net position

The County's total revenue of \$32,355,348 was more than program expenses of \$27,952,348 for an increase in net position of \$4,403,000.

TABLE 2

Changes in net position (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Program Revenue						
Charges for services	\$ 4,686	\$ 3,785	\$	\$ 1,238	\$ 4,686	\$ 5,023
Operating grants	10,615	9,346			10,615	9,346
Capital grants	319	132			319	132
General revenues						
Property taxes	10,366	9,913			10,366	9,913
Specific ownership taxes	1,142	1,207			1,142	1,207
Sales and use taxes	4,042	2,538			4,042	2,538
Other taxes	132	143			132	143
Unrestricted earnings	194	221	19	91	213	312
Miscellaneous	714	1,072			714	1,072
Sale of Assets		76				76
Capital Contributions	126				126	
Total revenues	\$ 32,336	\$ 28,433	\$ 19	\$ 1,329	\$ 32,355	\$ 29,762
Program expenses						
General government	\$ 7,619	\$ 5,530	\$	\$	\$ 7,619	\$ 5,530
Judicial	512	502			512	502
Public Safety	6,416	5,831			6,416	5,831
Health and welfare	6,118	5,697			6,118	5,697
Auxiliary services	580	527			580	527
Culture and recreation	272	645			272	645
Public works	5,843	6,211			5,843	6,211
Interest on long term debt	8	13	584	669	592	682
Total expenses	\$ 27,368	\$ 24,956	\$ 584	\$ 669	\$ 27,952	\$ 25,625
Change in net position	\$ 4,968	\$ 3,477	\$ (565)	\$ 660	\$ 4,403	\$ 4,137

TABLE 2

Changes in net position (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Net position at beginning of year	\$ 49,494	\$ 46,017	\$ 13,853	\$ 13,193	\$ 63,347	\$ 59,210
Net position at end of year	\$ 54,462	\$ 49,494	\$ 13,288	\$ 13,853	\$ 63,750	\$ 63,347

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 2020, Logan County reported a combined fund balance of \$22,734,190. This amount is \$4,361,151 more than 2019. Of the total combined fund balance, approximately \$9,592,690 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 \$3,440,539 of the combined total and includes the following:

- Restricted for emergencies \$ 679,000
- Restricted for public safety \$ 478,827
- Restricted for culture and recreation \$ 269,549
- Restricted for capital outlay & operations \$ 2,013,163

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 2020 with a fund balance of \$10,267,533, which is an increase of \$2,987,177 from the previous year's fund balance of \$7,280,356. This increase is due to increased assessed valuation; appropriation of 2.901 mill levy to GF from Solid Waste; increased revenue from building permits (\$945,240 mainly due to windfarm activity); adjusting eligible repair and maintenance expenses to the Sales & Use Tax Capital Improvement fund, and conservative spending practices.

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 2020 with a fund balance of \$4,410,569, which is a decrease of \$272,020 from the prior year fund balance of \$4,682,589. This decrease is due to the effect of COVID-19 in 2020 which closed businesses and limited travel. HUTF revenues reduced by \$1,105,969 however total overall revenues only decreased by \$627,232 due to increased property tax, sales tax and federal or state grants making up the difference.

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 2020 is \$1,335,243, which is a decrease of \$51,846 from the prior year of \$1,387,089. This decrease is due to an increase of program expenses.

PROPRIETARY FUNDS OVERVIEW

A proprietary fund is used to account for activities similar to those found in the private sector where determination of net income is necessary or useful to sound financial administration. Logan County has only one proprietary fund which is the Logan County Justice Center Finance Corporation. The County's proprietary fund statements provide the same type of information found in the government-wide statements, but in more detail. The proprietary fund statements start on page 26.

BUDGETARY HIGHLIGHTS

Over the course of the year, the Board of County Commissioners revised the County's budget once due to the receipt of unanticipated revenue for the following:

Sheriff Department

- Police Officer Safety Training grant to supplement Deputy training \$6,400
- DUI Enforcement \$7,000

Elections

- CARES*/Elections Personal Protective Equipment \$16,306

General Fund

- CARES*/Small Business Grants & Personal Protective Equipment \$1,868,034

*CORONAVIRUS AID, RELIEF & ECONOMIC SECURITY ACT

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 and business-type activities as of December 31, 2020, is 46,695,774 (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 D to the financial statements.

TABLE 3

Capital assets, net of depreciation (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 1,059	\$ 967	\$ 74	\$ 74	\$ 1,133	\$ 1,041
Construction in progress						
Buildings	7,558	7,709	11,855	12,216	19,413	19,925
Equipment	5,869	5,578			5,869	5,578
Improvements	718	571	263	298	981	869
Infrastructure	19,299	19,076			19,299	19,076
Total	\$ 34,503	\$ 33,901	\$ 12,192	\$ 12,588	\$ 46,695	\$ 46,489

Long-term debt. The County had \$4,036,645 in debt outstanding at year-end 2020. Detailed information about the County's long-term debt is presented in Table 4 and Note E to the financial statements.

TABLE 4

Long-term debt (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Landfill closure and post closure costs	\$ 1,736	\$ 1,676	\$	\$	\$ 1,736	\$ 1,676
Compensated absences	1,022	944			1,022	944
Capital lease obligation-equipment						
Capital lease obligation - vehicles	119	242			119	242
Certificates of participation, net of premium and discount			1,159	2,628	1,159	2,628
Total	\$ 2,877	\$ 2,862	\$ 1,159	\$ 2,628	\$ 4,036	\$ 5,490

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 development of a new Justice Center that includes County and District Courts, District Attorney Offices, Probation Offices, Sheriff Department and Jail. Certificates of Participation were issued for the funding of the construction. The new Logan County Justice Center was completed and ready for occupancy in August 2003. The sales and use taxes generated were restricted for repayment of the Certificates of Participation. In October 2010, the Certificates of Participation were refinanced which provided for the Jail facility to be free of debt and reduced repayment on the Justice Center facility by 5 years.

In anticipation of paying off the Certificates of Participation for the Justice Center by 2020, Ballot issue 1E was presented 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 completed in 2020 included –

- Courthouse - Repairs to wood windows and installation of a security system (\$45,402).
- Justice Center - Installation of new security cameras in the Jail facility; replace Sally port doors; replace dishwasher and disposal, and utilities (\$299,287).
- Heritage Center - Replace doors and locks ADA compliant and conduct an acoustic sound study (\$8,728).
- Fairgrounds - Remove old announcer booth in the main arena, paint grandstand ceiling, replace overhead doors in the Exhibit Center, resurface parking lot, additional black iron fencing around the perimeter plus other small projects (\$188,811).

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. Hospitals were filled to capacity due to the severity of the disease. Slowly businesses started to reopen by summer but still were under severe restrictions. 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 which \$1,675,818 was distributed to small business owners; \$173,778 for personnel protection equipment such as masks, cleansing and disinfectant supplies and modification to work spaces in order to keep providing essential services to the public and \$16,306 for elections.

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, major renovations and repairs are being taken care of at the Justice Center, Fairgrounds and Courthouse. This tax will sunset in 2025 which at that time will need to be either extended by voter approval or other funds reserved for the ongoing maintenance.

In 2015, Logan County developed the Shooting Sports Complex with the vision to create a public shooting complex that includes space for all forms of shooting disciplines that will benefit current and future generations of outdoor enthusiasts. The vision includes a facility that will consolidate all disciplines of shooting sports in one place. Users will include (but not be limited to) recreational marksmen and shotgunners, the law enforcement community, 4-H shooting sports participants, Girl and Boy Scouts, college shooting teams, archers, and single action shooting sports participants. Projects completed in 2020 are two shotgun trap field scoring stands; constructing an additional trap range and combination trap/skeet range; and installing archery targets. Projects in 2021 include continued construction of the rim fire and rifle long ranges, plus providing additional sun shade shelter and picnic tables. Long term goals for LCSSC is to have a multi-use educational/community building, 20 lanes for rifle shooting, 20 lanes for pistol shooting, 3 trap shooting stations, one sporting clays range, a single action shooting complex, an archery target range, and a 3-D archery gallery. A camping area and a Frisbee golf course might also be considered. Development is done in phases and as funds for improvements are acquired. Additional grants are being pursued for 2021.

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 2021 budget, the County's net assessed value increased 2.26% from 342,545,840 to 350,278,400. 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 .040 mills, which made the adopted mill levy in 2021 to be 29.908 mills. The appropriated property tax net revenue is \$10,476,126.

The adopted 2021 appropriated expenditures decreased \$2,108,359 from 2020 appropriations due to deferring pay off of the Justice Center Facility until 2021 and necessary capital equipment purchases were made in 2020.

County sales and use tax received in 2020 was \$4,041,937 which is an increase of 7.04% (\$265,933) from 2019 (\$3,776,005). This increase is especially significant since the United States was affected by the COVID-19 Pandemic from March through December and caused many businesses to close their doors temporarily and in some cases permanently.

On December 7, 2020, Colorado enacted Senate Bill 20B-001 which continues its effort to help small businesses and provided additional funding to business who were specifically required to close from December 10, 2020 to December 31, 2020 due to a spike in COVID cases. Logan County is to receive \$135,259 to be distributed to eligible businesses in 2021.

NOTES OF INTEREST

In 2014, oil production spread from east Weld County into western Logan County. A pipeline was constructed that will transport oil from Wyoming to a storage facility east of Sterling which will eventually end up in Oklahoma. Hotels, restaurants, gas stations and local business benefited from the increased activity but in 2020 this activity came to an end. However, the wind farms continue to expand their operations which resulted in \$945,352 additional revenue in 2020 for building permits. Additional expansion is expected to continue in 2021.

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 will provide services incident to operating and managing a public cemetery and the County will provide those services incident to operating and managing a public park. The County appropriated \$54,077 for operating expenses in 2021 to include mowing services and beautification of the area by planting flowers, trees, shrubs to eventually install a walking path around the gardens. The City also constructed a columbarium in 2020 which the cost was shared 50/50 between the City and County.

In 2020, the Logan County Ambulance Service was in operation for eight 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. General Fund set aside \$650,000 in 2012 for initial funding. In 2020, the Ambulance Service revenue decreased 13.19% to \$696,470 from \$788,353 in 2019. Expenses also decreased in 2020 to \$731,789 from \$743,864 in 2019 primarily due to Sterling Medical Center contracting out inter-facility transports mid-2019. Overall, the fund balance decreased \$35,319 to \$191,997 in 2020. General Fund continues to reserve \$200,000 for the Ambulance Service if revenues do not support expenses.

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, 2020

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash investments	\$ 20,627,126	\$ 987,643	\$ 21,614,769
Receivables	14,456,484	38	14,456,522
Inventory	121,723		121,723
Prepaid items	21,068		21,068
Restricted cash with fiscal agent		1,175,200	1,175,200
Capital assets, net of depreciation	34,503,364	12,192,410	46,695,774
Other assets, net of amortization		5,921	5,921
Total assets	69,729,765	14,361,212	84,090,977
Deferred outflows of resources			
Deferred charges on refundings of bonds		89,870	89,870
Total assets and deferred outflows of resources	\$ 69,729,765	\$ 14,451,082	\$ 84,180,847
Liabilities			
Accounts payable	\$ 562,000		\$ 562,000
Accrued salaries and benefits	264,592		264,592
Unearned grant revenues	830,395		830,395
Unearned revenues	110,313		110,313
Accrued interest payable	6,555	\$ 3,767	10,322
Noncurrent liabilities			
Due within one year	57,850	1,159,258	1,217,108
Due in more than one year	2,819,537		2,819,537
Total liabilities	4,651,242	1,163,025	5,814,267
Deferred inflows of resources			
Deferred property tax revenues	10,616,551		10,616,551
Net position			
Net investment in capital assets	34,384,194	11,123,022	45,507,216
Restricted for emergencies	679,000		679,000
Restricted for public safety	478,827		478,827
Restricted for culture and recreation	269,549		269,549
Restricted for capital outlay and operations	2,013,163		2,013,163
Restricted for debt service		1,175,200	1,175,200
Unrestricted	16,637,239	989,835	17,627,074
Total net position	54,461,972	13,288,057	67,750,029
Total liabilities, deferred inflows of resources and net position	\$ 69,729,765	\$ 14,451,082	\$ 84,180,847

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, 2020

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services	Grants and	Grants and
			Contributions	Contributions
Governmental activities				
General government	\$ 7,619,284	\$ 2,230,245	\$ 1,975,903	
Judicial	511,673			
Public safety	6,416,559	1,502,643	100,634	\$ 22,886
Health and welfare	6,117,941	50,228	4,628,146	
Auxiliary services	580,221	66,606		32,913
Culture and recreation	271,748	31,926	68,242	
Public works	5,842,851	804,712	3,841,707	263,341
Interest on long-term debt	7,766			
Total governmental activities	27,368,043	4,686,360	10,614,632	319,140
Business-type activities				
Finance corporation	584,305			
Total primary government	\$ 27,952,348	\$ 4,686,360	\$ 10,614,632	\$ 319,140
General revenues and capital contributions				
Taxes				
Property taxes, levied for general purposes				
Specific ownership taxes				
Sales and use taxes				
Other taxes				
Unrestricted earnings on investments				
Miscellaneous				
Capital contributions				
Total general revenues and capital contributions				
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.

Net (Expenses) Revenues and
Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (3,413,136)		\$ (3,413,136)
(511,673)		(511,673)
(4,790,396)		(4,790,396)
(1,439,567)		(1,439,567)
(480,702)		(480,702)
(171,580)		(171,580)
(933,091)		(933,091)
(7,766)		
(11,747,911)	\$ -	(11,740,145)
	(584,305)	(584,305)
(11,747,911)	(584,305)	(12,332,216)
10,365,702		10,365,702
1,141,994		1,141,994
4,041,937		4,041,937
132,335		132,335
193,511	19,625	213,136
714,064		714,064
126,048		126,048
16,715,591	19,625	16,735,216
4,967,680	(564,680)	4,403,000
49,494,292	13,852,737	63,347,029
<u>\$ 54,461,972</u>	<u>\$ 13,288,057</u>	<u>\$ 67,750,029</u>

LOGAN COUNTY, COLORADO
Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Assets				
Cash and cash investments	\$ 8,723,683	\$ 3,774,154	\$ 1,798,798	\$ 453,708
Property taxes receivable	7,341,135	2,101,670	805,640	175,139
Accounts receivable	398,332	426,765	4,501	49,547
Grants receivable	1,536,333	318,804		163,246
Loans receivable				12,509
Due from other entities			303,443	
Inventory of supplies		121,723		
Prepaid items	2,843			
Total assets	\$ 18,002,326	\$ 6,743,116	\$ 2,912,382	\$ 854,149
Liabilities				
Accounts payable	\$ 161,723	\$ 149,056	\$ 54,114	\$ 55,879
Accrued salaries and benefits	168,972	81,821		
Unearned revenues	24,595			
Unearned grant revenues	38,368		717,385	48,299
Total liabilities	393,658	230,877	771,499	104,178
Deferred inflows of resources				
Deferred property tax revenues	7,341,135	2,101,670	805,640	175,139
Total deferred inflows of resources	7,341,135	2,101,670	805,640	175,139
Fund balance				
Nonspendable:				
Inventory		121,723		
Prepaid items	2,843			
Loan receivable				12,509
Restricted for:				
Emergencies	672,000			
Public safety				
Culture and recreation				
Capital outlay and operations				
Committed to:				
Capital improvements				562,323
Public safety				
Public works		4,288,846		
Health and welfare			1,335,243	
Culture and recreation				
Unassigned	9,592,690			
Total fund balance	10,267,533	4,410,569	1,335,243	574,832
Total liabilities, deferred inflows of resources and fund balance	\$ 18,002,326	\$ 6,743,116	\$ 2,912,382	\$ 854,149

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

Other Governmental Funds	Total Governmental Funds
\$ 5,876,783	\$ 20,627,126
192,967	10,616,551
626,453	1,505,598
	2,018,383
	12,509
	303,443
	121,723
18,225	21,068
<u>\$ 6,714,428</u>	<u>\$ 35,226,401</u>
\$ 141,228	\$ 562,000
13,799	264,592
194,078	218,673
26,343	830,395
<u>375,448</u>	<u>1,875,660</u>
192,967	10,616,551
<u>192,967</u>	<u>10,616,551</u>
	121,723
18,225	21,068
	12,509
7,000	679,000
478,827	478,827
269,549	269,549
2,013,163	2,013,163
	562,323
191,997	191,997
2,589,432	6,878,278
229,917	1,565,160
347,903	347,903
	9,592,690
<u>6,146,013</u>	<u>22,734,190</u>
<u>\$ 6,714,428</u>	<u>\$ 35,226,401</u>

LOGAN COUNTY, COLORADO**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2020**

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

Total fund balance - governmental funds	\$ 22,734,190
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.	108,360
Capital and other assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	34,503,364
Long-term liabilities and accrued interest payable are not due and payable in the current period and therefore are not reported as liabilities in the funds.	<u>(2,883,942)</u>
Net position of the governmental activities	<u><u>\$ 54,461,972</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, 2020

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Revenues				
Taxes	\$ 10,506,981	\$ 1,581,618	\$ 878,025	\$ 380,874
Licenses and permits	1,084,477	16,240		
Intergovernmental	2,472,283	4,105,048	3,878,539	804,687
Charges for services	1,346,288	1,583		2,472
Miscellaneous	585,036	145,037	24,218	17,503
Total revenues	15,995,065	5,849,526	4,780,782	1,205,536
Expenditures				
Current				
General government	7,192,069	67,466		7,315
Judicial	511,673			
Public safety	4,478,341			
Auxiliary services	530,000			
Health and welfare	295,805		4,832,628	706,593
Culture and recreation				
Public works		4,933,090		
Capital outlay		1,120,990		468,700
Debt service				
Principal				123,096
Interest and fiscal charges				13,968
Total expenditures	13,007,888	6,121,546	4,832,628	1,319,672
Net change in fund balances	2,987,177	(272,020)	(51,846)	(114,136)
Fund balance at beginning of year	7,280,356	4,682,589	1,387,089	688,968
Fund balance at end of year	\$ 10,267,533	\$ 4,410,569	\$ 1,335,243	\$ 574,832

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

Other Governmental Funds	Total Governmental Funds
\$ 2,675,510	\$ 16,023,008
	1,100,717
107,895	11,368,452
1,538,423	2,888,766
42,874	814,668
4,364,702	32,195,611
82,461	7,349,311
	511,673
1,165,872	5,644,213
8,728	538,728
211,019	6,046,045
211,650	211,650
559,647	5,492,737
313,349	1,903,039
	123,096
	13,968
2,552,726	27,834,460
1,811,976	4,361,151
4,334,037	18,373,039
\$ 6,146,013	\$ 22,734,190

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, 2020**

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

Net change in fund balances - governmental funds \$ 4,361,151

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 capital outlays exceeded depreciation in the current period. 967,260

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). (132,544)

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. (365,347)

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. 14,064

Payments related to the capital lease obligation are reported as an 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. 123,096

Change in net position of governmental activities \$ 4,967,680

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

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LOGAN COUNTY, COLORADO
Statement of Net Position
Proprietary Funds
December 31, 2020

	Business-type Activities
	Justice Center Fund
Assets	
Current assets	
Cash and cash investments	\$ 987,643
Accounts receivable	38
Total current assets	987,681
Noncurrent assets	
Restricted assets	
Cash with fiscal agent	1,175,200
Capital assets, net of depreciation	12,192,410
Other assets	
Prepaid insurance on certificates of participation, net of amortization	5,921
Total noncurrent assets	13,373,531
Total assets	14,361,212
Deferred outflows of resources	
Deferred charges on refunding of bonds, net of amortization	89,870
Total assets and deferred outflows of resources	\$ 14,451,082

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

	Business-type Activities
	Justice Center Fund
Liabilities	
Current liabilities	
Accrued interest payable	\$ 3,767
Current portion of certificates of participation, net of premiums and discounts	1,159,258
Total current liabilities/total liabilities	1,163,025
Net position	
Net investment in capital assets	11,123,022
Restricted for debt service	1,175,200
Unrestricted	989,835
Total net position	13,288,057
Total liabilities and net position	\$ 14,451,082

LOGAN COUNTY, COLORADO
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Business-type Activities
	Justice Center Fund
Operating revenues	
Charges for services	\$ -
Operating expenses	
General and administrative	10,464
Depreciation	395,393
Total operating expenses	405,857
Operating income	(405,857)
Nonoperating revenues (expenses)	
Earnings on investments	19,625
Interest and fiscal charges	(178,448)
Total nonoperating revenues (expenses)	(158,823)
Change in net position	(564,680)
Net position at beginning of year	13,852,737
Net position at end of year	\$ 13,288,057

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

LOGAN COUNTY, COLORADO
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-type Activities
	Justice Center Fund
Cash flows from operating activities	
Receipts from customers	\$ 2,926
Payments to suppliers	(2,570)
Net cash provided by operating activities	356
Cash flows from capital and related financing activities	
Principal paid on certificates of participation	(1,430,000)
Interest paid on certificates of participation	(102,400)
Net cash used by capital and related financing activities	(1,532,400)
Cash flows from investing activities	
Earnings on investments	19,625
Net cash provided by investing activities	19,625
Net decrease in cash and cash equivalents	(1,512,419)
Cash and cash equivalents at beginning of year	3,675,262
Cash and cash equivalents at end of year	\$ 2,162,843
Reconciliation of operating loss to net cash provided by operating activities	
Operating loss	\$ (405,857)
Adjustments to reconcile operating loss to net cash provided by operating activities	
Depreciation	395,393
Amortization charged to professional services	7,894
Changes in assets and liabilities	
Accounts receivable	2,926
Net cash provided by operating activities	\$ 356
Cash and cash equivalents at end of year consist of:	
Cash	\$ 987,643
Restricted cash with fiscal agent	1,175,200
Total	\$ 2,162,843

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

LOGAN COUNTY, COLORADO
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	<u>Custodial Fund</u>
Assets	
Cash and cash investments	<u>\$ 3,824,669</u>
Total assets	<u><u>\$ 3,824,669</u></u>
Liabilities	
Due to other governments	<u>\$ 3,824,669</u>
Total liabilities	3,824,669
Net position	<u>-</u>
Total liabilities and net position	<u><u>\$ 3,824,669</u></u>

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, 2020

	<u>Custodial Fund</u>
Additions	
Collections for other governments	<u>\$ 31,768,748</u>
Total additions	31,768,748
Deductions	
Disbursements to other governments	<u>31,768,748</u>
Total deductions	<u>31,768,748</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

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, the E 911 Authority and the Logan County Justice Center Finance Corporation 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

Note A – Summary of significant accounting policies (continued)

Logan County Justice Center Finance Corporation – A separate legal entity formed in 2001 for the purpose of financing the acquisition of the Logan County Justice Center. The Corporation is included in the County’s basic financial statements as an enterprise fund. The Board of County Commissioners appoints the governing board of the Corporation. There are no separately issued financial statements.

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.”

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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

Proprietary funds focus on the determination of the changes in net position, financial position and cash flows and are classified as either enterprise or internal service. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is the County's major proprietary fund:

Logan County Justice Center Finance Corporation – This fund is used to account for the financing of the construction of the Logan County Justice Center. Financing for the project was provided by the sale of certificates of participation through the finance corporation. Debt service for the certificates of participation will be made from future lease payments and the receipt of sales and use taxes.

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 statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

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 segment of the business-type activities of the County and 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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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 business segment or 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 and enterprise 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.

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 and current liabilities, 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.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the statement of net position. The statement of revenues, expenses and changes in fund net position presents increases (revenues) and decreases (expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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. Proprietary and fiduciary funds also use the accrual basis of accounting.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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. State equalization monies are recognized as revenues during the period in which they are appropriated. 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.

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, tuition, grants and student fees.

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. The government has one item that qualifies for reporting in this category. Accordingly, the item, deferred charges on refunding of bonds, is reported on both the statements of net position. 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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

so will not be recognized as an inflow of resources (revenue) until that time. The government has only one item that qualifies for reporting in this category. Accordingly, the item, deferred property tax revenues, is reported on both the statement of net position and the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period for which they are levied and that the amounts become available.

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, except for the pension trust funds, as required by its local charter. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles except for the enterprise fund (Logan County Justice Center Finance Corporation) in which capital and principal retirement expenses are treated as operating expenses and depreciation expense is not budgeted.

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. Revisions to the budget were made throughout the year.

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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 – Cash and cash equivalents

For the purposes of the statement of cash flows, the County considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents.

A.9 – 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.10 – 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.

A.11 – 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 current assets.

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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.12 – 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.

Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective 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>	<u>Business-type Activities</u>
Buildings	25-50 years	25-50 years
Equipment	3-15 years	5-10 years
Improvements other than buildings	25-50 years	25-50 years
Infrastructure	25-50 years	n/a

A.13 – 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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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.

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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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. In proprietary funds, the entire amount of the compensated absences is reported as a fund liability. 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.14 – Accrued liabilities and long-term obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund 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

Note A – Summary of significant accounting policies (continued)

A.15 – 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.16 – Operating revenues and expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are lease revenues from the receipt of sales and use taxes. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

A.17 – 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.18 – 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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.19 – 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),
- *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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

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 \$23,113,533, of which \$2,560,200 was insured and \$20,553,333 was collateralized with securities held by the pledging institution's trust department or agent in the County's name.

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note B – Cash and investments (continued)

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, 2020, the County had invested \$3,973,351 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>\$ 3,973,351</u>	<u>\$ 3,973,351</u>	<u>\$ -</u>	<u>\$ -</u>

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 Colotruster 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	\$ 11,345,835
Certificates of deposit	11,295,452
ColoTrust	<u>3,973,351</u>
Total cash and cash investments	<u>\$ 26,614,638</u>
<u>Statement of net position</u>	
Cash and cash investments	\$ 21,614,769
Restricted cash and cash investments	1,175,200
<u>Statement of fiduciary net position</u>	
Cash and cash investments	<u>3,824,669</u>
Total	<u>\$ 26,614,638</u>

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note C – Receivables

Receivables at year-end consist of the following:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total Receivables</u>
Property taxes	\$ 10,616,551	\$ -	\$ 10,616,551
Accounts	1,505,598	38	1,505,636
Grants	2,018,383	-	2,018,383
Loans	12,509	-	12,509
Due from other entities	<u>303,443</u>	<u>-</u>	<u>303,443</u>
Total	<u>\$ 14,456,484</u>	<u>\$ 38</u>	<u>\$ 14,456,522</u>

Property taxes are levied on December 15th and attach as a lien on property the following January 1st. They are payable in full by April 30th or are due in two equal installments on February 28th and June 15th. 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.

Note D – 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>
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 954,425	\$ 104,460	\$ -	\$ 1,058,885
Total capital assets, not being depreciated:	954,425	104,460	-	1,058,885
Capital assets, being depreciated:				
Buildings	12,498,085	66,409	-	12,564,494
Equipment	19,255,192	1,702,729	(1,278,469)	19,679,452
Improvements	977,452	174,536	-	1,151,988
Infrastructure	<u>29,969,344</u>	<u>795,349</u>	<u>-</u>	<u>30,764,693</u>
Total capital assets, being depreciated	<u>62,700,073</u>	<u>2,739,023</u>	<u>(1,278,469)</u>	<u>64,160,627</u>
Total capital assets	63,654,498	2,843,483	(1,278,469)	65,219,512

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note D – Capital assets (Continued)

	<u>Beginning Balance</u>	<u>Additions/ Adjustments</u>	<u>Deletions/ Transfers</u>	<u>Ending Balance</u>
Less accumulated depreciation for:				
Buildings	(4,776,617)	(229,406)	-	(5,006,023)
Equipment	(13,677,747)	(1,045,913)	913,122	(13,810,538)
Improvements	(405,737)	(28,605)	-	(434,342)
Infrastructure	<u>(10,892,946)</u>	<u>(572,299)</u>	<u>-</u>	<u>(11,465,245)</u>
Total accumulated depreciation	<u>(29,753,047)</u>	<u>(1,876,223)</u>	<u>913,122</u>	<u>(30,716,148)</u>
Governmental activities capital assets, net	<u>\$ 33,901,451</u>	<u>\$ 967,260</u>	<u>\$ (365,347)</u>	<u>\$ 34,503,364</u>
Business-type activities				
Capital assets, not being depreciated:				
Land	\$ 74,267	\$ -	\$ -	\$ 74,267
Capital assets, being depreciated				
Buildings	18,037,688	-	-	18,037,688
Equipment	551,528	-	-	551,528
Land improvements	<u>865,985</u>	<u>-</u>	<u>-</u>	<u>865,985</u>
Total capital assets, being depreciated	<u>19,455,201</u>	<u>-</u>	<u>-</u>	<u>19,455,201</u>
Total capital assets	19,529,468	-	-	19,529,468
Less accumulated depreciation for:				
Buildings	(5,821,477)	(360,754)	-	(6,182,231)
Equipment	(551,528)	-	-	(551,528)
Land improvements	<u>(568,660)</u>	<u>(34,639)</u>	<u>-</u>	<u>(603,299)</u>
Total accumulated depreciation	<u>(6,941,665)</u>	<u>(395,393)</u>	<u>-</u>	<u>(7,337,058)</u>
Business-type activities capital assets, net	<u>\$ 12,587,803</u>	<u>\$ (395,393)</u>	<u>\$ -</u>	<u>\$ 12,192,410</u>

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note D – Capital assets (Continued)

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

Governmental activities

General government	\$ 180,754
Public safety	335,089
Health and welfare	87,570
Auxiliary services	63,859
Culture and recreation	60,098
Public works	<u>1,148,853</u>

Total governmental activities \$ 1,876,223

Business-type activities

Justice Center	<u>\$ 395,393</u>
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Note E – 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>
Governmental activities					
Landfill closure and postclosure	\$ 1,675,854	\$ 60,108	\$ -	\$ 1,735,962	\$ -
Capital lease obligation	242,267	-	(123,096)	119,171	57,850
Compensated absences	<u>943,616</u>	<u>78,638</u>	<u>-</u>	<u>1,022,254</u>	<u>-</u>
Total	<u>\$ 2,861,737</u>	<u>\$ 138,746</u>	<u>\$ (123,096)</u>	<u>\$ 2,877,387</u>	<u>\$ 57,850</u>

The capital lease obligation attributable to the governmental activities will be liquidated primarily by the Capital Expenditure Fund, while the compensated absences will be liquidated primarily by the General Fund. The County believes that the current portion of compensated absences is negligible and is therefore not reported.

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Due within one year</u>
Business-type activities					
Certificates of participation	\$ 2,560,000	\$ -	\$ (1,430,000)	\$ 1,130,000	\$ 1,130,000
Bond premium	88,602	-	(50,629)	37,973	37,973
Bond discount	<u>(20,333)</u>	<u>-</u>	<u>11,618</u>	<u>(8,715)</u>	<u>(8,715)</u>
Totals	<u>\$ 2,628,269</u>	<u>\$ -</u>	<u>\$ (1,469,011)</u>	<u>\$ 1,159,258</u>	<u>\$ 1,159,258</u>

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note E – Long-term debt (Continued)

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 \$1,735,962 reported as landfill closure and postclosure care liability at year-end represents the cumulative amount reported to date based on 69 percent usage of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$770,431 as the remaining estimated capacity is filled. The estimated total current cost of the landfill closure and postclosure cost (\$2,506,393) 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 \$2,007,165 and \$499,228, 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.

Capital lease obligations

In January 2019, the County entered into an agreement with KS State Bank to finance a lease obligation. The lease proceeds are to be used to purchase six vehicles by the Sheriff's department. The agreement calls for a lease term of three years. Annual payments of \$65,000 are due January 25th of each year, with a final payment due in January 2022. The average interest rate over the lease term is 6.0%. The capital lease obligation is secured by the six vehicles owned by the County. The cost of the vehicles capitalized with this lease is \$238,745.

The lease agreement contains a provision that, in the event of default, the lessor may (a) declare all contract payments and other amounts payable by the County hereunder to the end of the current budget year to be immediately due and payable (b) require at the County's expense to redeliver any or all of the equipment (c) enforce its rights, with the County being responsible for all costs incurred by the lessor in the enforcement of its rights under the agreement including, but not limited to, reasonable attorney fees.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note E – Long-term debt (Continued)

Certificates of participation

The certificates of participation were issued by the Logan County Justice Center Finance Corporation (the Finance Corporation) to finance the construction of the Logan County Justice Center. Underlying the certificates is an annually renewable lease, subject to annual appropriation, entered into between the County and the Finance Corporation. The certificates and the interest thereon are payable solely from annually appropriated base rentals to be paid by the County under the lease.

Neither the certificates nor the lease constitute a general obligation indebtedness of the County or a multiple-fiscal year County debt or other financial obligation within the meaning of any Colorado Constitutional or statutory provision. The lease payments made by the County to the Finance Corporation will be equal to the annual debt service requirements of the Finance Corporation.

The following schedule represents the County's debt service requirements to maturity for the outstanding long-term debt at year-end:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Capital Leases</u>		<u>Certificates of Participation</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 57,850	\$ 7,150	\$ 1,130,000	\$ 45,200
2022	<u>61,321</u>	<u>3,679</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 119,171</u>	<u>\$ 10,829</u>	<u>\$ 1,130,000</u>	<u>\$ 45,200</u>

A reserve fund of \$1,175,200 is required and is included in the Logan County Justice Center Finance Corporation.

Prior year defeasance of debt

In prior years, the County defeased certain certificates of participation by placing the proceeds of new certificates of participation in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased certificates of participation are not included in the County's financial statements. At year-end, \$8,130,000 of certificates of participation outstanding are considered defeased.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note F – 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 \$273,093. 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 \$394,798. 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.

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 G – 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).

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note G – Pension plans (Continued)

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 \$400,504, and the County recognized pension expense of \$400,504.

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 H – 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.

Note I – 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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note I – Joint venture (Continued)

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 J – 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 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 \$679,000 in satisfaction of this requirement.

Colorado local government budget laws

Expenditures in the Ambulance Service Fund exceeded the appropriations by \$10,798, and may be in violation of local government budget laws.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note J – Commitments and contingencies (Continued)

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.

Note K – Reconciliation of budgetary and non-budgetary items

The following are reconciliations of the budgetary basis with the basis used for financial reporting of expenses and net position in the Logan County Justice Center Finance Corporation:

Expenses reported under the budgetary basis of accounting	\$ 1,534,970
Deduct principal paid on certificates of participation	(1,430,000)
Deduct interest paid on certificates of participation in excess of amounts incurred	(4,767)
Add amortization on bond discount, premium charged to interest expense	80,815
Add amortization on prepaid insurance on bonds charged to professional services	7,894
Add depreciation	<u>395,393</u>
Expenses reported under the basis of accounting used for financial reporting	<u>\$ 584,305</u>
Net position reported under the budgetary basis of accounting	\$ 2,162,881
Add capital assets, net of depreciation	12,192,410
Add discount on certificates of participation, net of amortization	8,715
Add deferred charges on refunding of bonds, net of amortization	89,870
Add insurance costs on certificates of participation, net of amortization	5,921
Deduct accrued interest payable	(3,767)
Deduct certificates of participation	(1,130,000)
Deduct premium on certificates of participation, net of accretion	<u>(37,973)</u>
Net position reported under the basis of accounting used for financial reporting	<u>\$ 13,288,057</u>

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	\$ 263,732	\$ 1,320	\$ 27,877	\$ 291,609	\$ 29,197
Low-Income Energy Assistance Program	568,106	-	11,905	580,011	11,905
Temporary Assistance for Needy Families	409,724	78,710	403,235	812,959	481,945
Regular Administration	-	-	878,306	878,306	878,306
Child Welfare	1,913,381	308,977	1,908,706	3,822,087	2,217,683
Core Services	205,133	1,469	295,452	500,585	296,921
Aid to the Needy Disabled	126,719	22,303	-	126,719	22,303
IV-D Administration	-	-	424,834	424,834	424,834
Child Care	393,234	57,038	164,027	557,261	221,065
Miscellaneous	9,587	1,536	246,933	256,520	248,469
Subtotal	3,889,616	471,353	4,361,275	8,250,891	4,832,628
Food Assistance	5,354,136	-	-	5,354,136	-
Grand Total	\$ 9,243,752	\$ 471,353	\$ 4,361,275	\$ 13,605,027	\$ 4,832,628

- 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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note M – Change in Accounting Principle

Effective for calendar year 2020, the Government Accounting Standards Board issued Statement No. 84, *Fiduciary Activities*, which improved guidance on identifying and reporting fiduciary activities. As a result, the County now reports a Statement of Changes in Fiduciary Net Position in addition to the previously reported Statement of Fiduciary Net Position.

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

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 10,199,055	\$ 10,199,055	\$ 10,506,981	\$ 307,926
Licenses and permits	67,000	67,000	1,084,477	1,017,477
Intergovernmental	285,620	2,246,228	2,472,283	226,055
Charges for services	1,103,050	1,103,050	1,346,288	243,238
Miscellaneous	384,104	384,104	585,036	200,932
Total revenues	12,038,829	13,999,437	15,995,065	1,995,628
Expenditures				
Current				
General government	4,847,681	4,926,855	4,475,158	451,697
Judicial	511,673	511,673	511,673	-
Public safety	4,980,926	4,994,326	4,478,341	515,985
Auxiliary services	596,614	596,614	530,000	66,614
Health and welfare	295,955	295,955	295,805	150
Miscellaneous	1,912,972	3,781,006	2,716,911	1,064,095
Total expenditures	13,145,821	15,106,429	13,007,888	2,098,541
Excess of revenues over (under) expenditures	(1,106,992)	(1,106,992)	2,987,177	4,094,169
Other financing sources (uses)				
Transfers out	(200,000)	(200,000)		200,000
Sale of assets	3,000	3,000		(3,000)
Total other financing sources (uses)	(197,000)	(197,000)	-	197,000
Net change in fund balance	\$ (1,303,992)	\$ (1,303,992)	2,987,177	\$ 4,291,169
Fund balance at beginning of year			7,280,356	
Fund balance at end of year			\$ 10,267,533	

LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 1,394,819	\$ 1,394,819	\$ 1,581,618	\$ 186,799
Licenses and permits			16,240	16,240
Intergovernmental	6,836,825	6,836,825	4,105,048	(2,731,777)
Charges for services	2,000	2,000	1,583	(417)
Miscellaneous	17,000	17,000	145,037	128,037
Total revenues	8,250,644	8,250,644	5,849,526	(2,401,118)
Expenditures				
General government	65,000	65,000	67,466	(2,466)
Public works	5,295,228	5,295,228	4,933,090	362,138
Capital outlay	4,460,075	4,460,075	1,120,990	3,339,085
Total expenditures	9,820,303	9,820,303	6,121,546	3,698,757
Excess of revenues over (under) expenditures	(1,569,659)	(1,569,659)	(272,020)	1,297,639
Other financing sources				
Sale of assets	413,000	413,000		(413,000)
Net change in fund balance	<u>\$ (1,156,659)</u>	<u>\$ (1,156,659)</u>	(272,020)	<u>\$ 884,639</u>
Fund balance at beginning of year			4,682,589	
Fund balance at end of year			<u>\$ 4,410,569</u>	

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 882,755	\$ 882,755	\$ 878,025	\$ (4,730)
Intergovernmental	4,638,093	4,638,093	3,878,539	(759,554)
Miscellaneous	11,800	11,800	24,218	12,418
Total revenues	5,532,648	5,532,648	4,780,782	(751,866)
Expenditures				
Health and welfare	6,124,731	6,124,731	4,832,628	1,292,103
Total expenditures	6,124,731	6,124,731	4,832,628	1,292,103
Net change in fund balance	\$ (592,083)	\$ (592,083)	(51,846)	\$ 540,237
Fund balance at beginning of year			1,387,089	
Fund balance at end of year			\$ 1,335,243	

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 393,546	\$ 393,546	\$ 380,874	\$ (12,672)
Intergovernmental	1,292,666	1,292,666	804,687	(487,979)
Charges for services	1,000	1,000	2,472	1,472
Miscellaneous	12,080	12,080	17,503	5,423
Total revenues	1,699,292	1,699,292	1,205,536	(493,756)
Expenditures				
General government	10,727	10,727	7,315	3,412
Health and welfare	1,225,520	1,225,520	706,593	518,927
Capital outlay	630,856	630,856	468,700	162,156
Reserve for contingency	150,000	150,000		150,000
Debt service				
Principal			123,096	(123,096)
Interest and fiscal charges			13,968	(13,968)
Total expenditures	2,017,103	2,017,103	1,319,672	697,431
Net change in fund balance	\$ (317,811)	\$ (317,811)	(114,136)	\$ 203,675
Fund balance at beginning of year			688,968	
Fund balance at end of year			\$ 574,832	

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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
- Combining Statements and Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Proprietary Fund - Budgetary Comparison Schedules

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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, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Taxes				
General property	\$ 8,543,778	\$ 8,543,778	\$ 8,532,020	\$ (11,758)
Specific ownership	822,777	822,777	938,438	115,661
Delinquent taxes and interest			18,592	18,592
Sales tax	800,000	800,000	984,725	184,725
Use tax	25,000	25,000	25,759	759
Tax advertising	6,000	6,000	7,425	1,425
Tax sale	1,500	1,500	22	(1,478)
Total taxes	10,199,055	10,199,055	10,506,981	307,926
Licenses and permits				
Liquor licenses	2,000	2,000	1,488	(512)
Building and special use permits	55,000	55,000	1,058,847	1,003,847
Zoning fees and permits	10,000	10,000	24,142	14,142
Total licenses and permits	67,000	67,000	1,084,477	1,017,477
Intergovernmental				
Cigarette taxes	4,000	4,000	5,367	1,367
State veterans affairs	21,000	21,000	14,251	(6,749)
Cost allocation	50,000	50,000	45,067	(4,933)
Mineral leasing/severance tax	30,000	30,000	78,582	48,582
Non-county prisoners	75,000	75,000	262,828	187,828
VALE grant	30,000	30,000	24,640	(5,360)
Emergency management	30,000	30,000	33,000	3,000
Emergency management grants	2,500	2,500		(2,500)
DUI enforcement	10,000	17,000	19,443	2,443
Click it or ticket			2,450	2,450
Police officer safety training		6,400		(6,400)
Search and rescue grant			13,500	13,500
Bulletproof vests grant	4,120	4,120		(4,120)
POST grant			6,424	6,424
GIS grant	11,000	11,000	1,183	(9,817)
NJC contract fairground facilities	18,000	18,000	18,000	-
Electronic recording grant		62,868	74,434	11,566
Diabetes prevention grant			5,328	5,328
Census			1,884	1,884
CARES funding		1,868,034	1,849,596	(18,438)
CARES election reimbursement		16,306	16,306	-
Total intergovernmental	285,620	2,246,228	2,472,283	226,055

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Charges for services				
Rents	80,000	80,000	101,213	21,213
Heritage Center rental	2,000	2,000	1,125	(875)
Exhibit center rent	7,000	7,000	5,425	(1,575)
Extension office fair revenue	10,000	10,000	6,972	(3,028)
Clarence Corner revenue	50	50	16	(34)
Inmate phone revenue	17,000	17,000	33,252	16,252
Sheriff's office commissary	25,000	25,000	55,865	30,865
Concealed weapons permit fees	5,000	5,000	22,020	17,020
Vehicle inspection fees	1,500	1,500	5,380	3,880
Sheriff's fees	30,000	30,000	45,417	15,417
County clerk's fees	280,000	280,000	313,566	33,566
County treasurer's fees	400,000	400,000	446,416	46,416
County clerk's registration fees	200,000	200,000	201,351	1,351
County court fees	2,500	2,500	1,839	(661)
Public trustee fees	16,000	16,000	19,254	3,254
Uninsured motorist fees	5,000	5,000	10,166	5,166
Election fees	21,000	21,000	49,431	28,431
Assessor's fees	1,000	1,000	2,532	1,532
Shooting complex daily use fees			25,048	25,048
Total charges for services	1,103,050	1,103,050	1,346,288	243,238
Miscellaneous				
Earnings on investments	80,000	80,000	184,814	104,814
Reimbursement of fuel taxes			213	213
Reimbursement of salary	5,000	5,000	6,550	1,550
Reimbursement for county attorney	168,312	168,312	136,074	(32,238)
Reimbursement for lodging tax salary	33,000	33,000	33,000	-
Reimbursement for sheriff overtime and expenditures	3,000	3,000	3,724	724
Proceeds from insurance claims			29,831	29,831
CCOERA forfeitures			24,127	24,127
Work release	20,000	20,000	27,484	7,484
Clerk E-recording	5,000	5,000	10,000	5,000
Sheriff revenue - restitution	15,000	15,000	24,843	9,843

(Continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2020

(Continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Reimbursement of expenditures	200	200	14,788	14,588
Silver sneaker revenue	6,000	6,000	3,781	(2,219)
Other	5,000	5,000	29,680	24,680
Sheriff admin revenue	1,500	1,500	1,344	(156)
Gary DeSoto revenue	2,000	2,000	1,517	(483)
CRT revenue			60	60
Tree donations			3,850	3,850
Sunset memorial gardens donations			5,735	5,735
Shooting complex membership	20,000	20,000	13,542	(6,458)
Shooting complex targets	16,000	16,000	18,180	2,180
Shooting complex donations			10,160	10,160
Shooting complex billboard lease	4,092	4,092	1,739	(2,353)
Total miscellaneous	384,104	384,104	585,036	200,932
Total revenue	<u>\$ 12,038,829</u>	<u>\$ 13,999,437</u>	<u>\$ 15,995,065</u>	<u>\$ 1,995,628</u>

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LOGAN COUNTY, COLORADO**General Fund****Budgetary Comparison Schedule - Expenditures****For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
General government				
Commissioners				
Salaries	\$ 292,612	\$ 292,612	\$ 291,186	\$ 1,426
Social security	18,142	18,142	17,569	573
Medicare	4,243	4,243	4,123	120
Workman's compensation	500	500	517	(17)
Retirement	11,704	11,704	11,647	57
Health insurance	42,638	42,638	30,500	12,138
Life insurance	302	302	291	11
Disability insurance	342	342	313	29
Unemployment insurance	233	233	229	4
Office supplies	3,000	3,000	1,303	1,697
Professional services	100	100		100
Telephone	3,000	3,000	1,966	1,034
Postage	450	450	486	(36)
Advertising and legal notices	6,000	6,000	5,904	96
Maintenance on equipment	500	500		500
Maintenance contracts	850	850	1,079	(229)
Miscellaneous	500	500	80	420
Dues and meetings	10,200	10,200	1,253	8,947
Total commissioners	395,316	395,316	368,446	26,870
Attorney				
Salaries	335,096	335,096	274,119	60,977
Social security	20,776	20,776	16,349	4,427
Medicare	4,859	4,859	3,824	1,035
Workman's compensation	600	600	565	35
Retirement	13,404	13,404	10,958	2,446
Health insurance	37,900	37,900	27,951	9,949
Life insurance	268	268	176	92
Disability insurance	1,472	1,472	1,104	368
Unemployment insurance	1,005	1,005	822	183
Office supplies	1,400	1,400	1,578	(178)
Library	2,800	2,800	2,940	(140)
Telephone	1,800	1,800	1,732	68
Postage	200	200	72	128
Advertising and legal notices	300	300	681	(381)

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Professional services	100	100	88	12
Maintenance on equipment	500	500		500
Travel and transportation	900	900		900
Dues and meetings	6,154	6,154	1,720	4,434
Total attorney	429,534	429,534	344,679	84,855
Surveyor				
Salaries	4,204	4,204		4,204
Total surveyor	4,204	4,204	-	4,204
Planning and zoning				
Salaries	90,913	90,913	90,206	707
Social security	5,682	5,682	5,059	623
Medicare	1,318	1,318	1,183	135
Workman's compensation	1,000	1,000	1,252	(252)
Retirement	3,637	3,637	3,597	40
Health insurance	18,950	18,950	18,443	507
Life insurance	134	134	109	25
Disability insurance	401	401	353	48
Unemployment insurance	273	273	271	2
Office supplies	1,800	1,800	1,018	782
Compensation of boards	400	400	385	15
Telephone	450	450	832	(382)
Postage	400	400	411	(11)
Travel and transportation	800	800	412	388
Advertising and legal notices	500	500	208	292
Maintenance on vehicles	400	400	125	275
Maintenance on equipment	500	500		500
Maintenance contracts	1,200	1,200	1,612	(412)
GIS mapping	1,378	1,378	1,200	178
Computer software support	13,000	13,000		13,000
Dues and meetings	1,000	1,000		1,000
Staff training	1,000	1,000		1,000
Capital outlay			280	(280)
Total planning and zoning	145,136	145,136	126,956	18,180

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Finance				
Salaries	132,201	132,201	131,307	894
Social security	8,196	8,196	7,884	312
Medicare	1,917	1,917	1,844	73
Workman's compensation	175	175	168	7
Retirement	5,288	5,288	5,184	104
Health insurance	18,950	18,950	17,403	1,547
Life insurance	134	134	115	19
Disability insurance	327	327	439	(112)
Unemployment insurance	397	397	394	3
Office supplies	4,200	4,200	3,523	677
Telephone	600	600	575	25
Postage	250	250	59	191
Maintenance on equipment	250	250	257	(7)
Maintenance contracts	840	840	873	(33)
Financial system	11,030	11,030	10,623	407
Dues and meetings	450	450	152	298
Staff training	500	500	20	480
Total finance	185,705	185,705	180,820	4,885
Human resources				
Salaries	107,092	107,092	104,165	2,927
Social security	6,640	6,640	6,365	275
Medicare	1,553	1,553	1,489	64
Workman's compensation	125	125	136	(11)
Retirement	4,284	4,284	4,159	125
Health insurance	18,950	18,950	18,982	(32)
Life insurance	134	134	125	9
Disability insurance	472	472	439	33
Unemployment insurance	321	321	313	8
Office supplies	2,400	2,400	2,821	(421)
Telephone	500	500	386	114
Postage	450	450	272	178
Advertising and legal notices	3,500	3,500	1,135	2,365
Maintenance on equipment	250	250		250
Maintenance contracts	750	750	1,156	(406)
Financial system	7,500	7,500	7,177	323
Miscellaneous	100	100		100

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Dues and meetings	600	600	199	401
Staff training	400	400	270	130
Total human resources	156,021	156,021	149,589	6,432
Information technologies				
Professional services	54,000	54,000	93,977	(39,977)
System software networking	83,645	83,645	2,498	81,147
System hardware networking	15,000	15,000	17,905	(2,905)
Large format printer	1,600	1,600	192	1,408
Camera system maintenance	2,000	2,000		2,000
Telephone support	6,500	6,500		6,500
Folder/insert maint contract	1,400	1,400	1,400	-
Postage machine	4,000	4,000	2,863	1,137
County website	800	800	400	400
Software license	8,886	8,886	459	8,427
System firewall	600	600		600
Total information technologies	178,431	178,431	119,694	58,737
Clerk and recorder				
Salaries	433,122	433,122	420,799	12,323
Social security	26,854	26,854	25,808	1,046
Medicare	6,280	6,280	6,089	191
Workman's compensation	550	550	579	(29)
Retirement	17,085	17,085	16,353	732
Health insurance	85,275	85,275	77,788	7,487
Life insurance	603	603	539	64
Disability insurance	1,554	1,554	1,364	190
Unemployment insurance	1,076	1,076	1,039	37
Office supplies	7,800	7,800	6,668	1,132
Subscriptions	600	600		600
Professional services	700	700	578	122
Telephone	4,000	4,000	3,145	855
Postage	14,000	14,000	16,550	(2,550)
Travel and transportation	550	550		550
Advertising and legal notices	300	300	445	(145)
Maintenance on equipment	500	500		500
Maintenance contracts	5,500	5,500	6,449	(949)

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Software maintenance contract	32,424	32,424	31,332	1,092
District recovery server	5,610	5,610	5,610	-
Miscellaneous	200	200	189	11
Dues and meetings	5,250	5,250	2,146	3,104
E-Recording	12,696	12,696		12,696
Uninsured motorist fees	10,388	10,388	7,868	2,520
ERT LEDS indexing	58,420	58,420	40,000	18,420
ARCHI search state grant		62,868	34,434	28,434
Total clerk and recorder	731,337	794,205	705,772	88,433
Elections				
Election judges	53,000	53,000	44,283	8,717
Social security			1,957	(1,957)
Medicare			458	(458)
Workman's compensation	750	750	933	(183)
Unemployment insurance	159	159	133	26
Office supplies	53,500	53,500	76,794	(23,294)
Subscriptions	900	900	219	681
Professional services	350	350		350
Telephone	430	430	346	84
Postage	15,200	15,200	8,576	6,624
Travel and transportation	150	150	5	145
Advertising and legal notices	1,000	1,000	1,567	(567)
Maintenance contracts			405	(405)
Dominion voting machine lease	39,366	39,366	34,334	5,032
Miscellaneous	200	200		200
HAVA compliance	300	300	90	210
Dues and meetings	1,700	1,700		1,700
Staff training	550	550	10	540
Voting machine	3,328	3,328	384	2,944
Election equipment	8,410	8,410		8,410
COVID-19 expense		16,306	12,219	4,087
Total elections	179,293	195,599	182,713	12,886
Treasurer				
Salaries	210,724	210,724	203,888	6,836
Social security	13,065	13,065	11,882	1,183
Medicare	3,055	3,055	2,836	219
Workman's compensation	260	260	283	(23)

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Retirement	8,429	8,429	8,156	273
Health insurance	37,900	37,900	29,660	8,240
Life insurance	268	268	208	60
Disability insurance	600	600	531	69
Unemployment insurance	409	409	388	21
Office supplies	15,000	15,000	14,108	892
Professional services	5,000	5,000	1,673	3,327
Telephone	2,250	2,250	1,884	366
Postage	15,000	15,000	13,354	1,646
Travel and transportation	150	150	50	100
Advertising and legal notices	9,000	9,000	12,247	(3,247)
Maintenance on equipment	500	500		500
Maintenance contracts	1,750	1,750	1,440	310
Treasurer web page	7,593	7,593	7,592	1
Treasurer system	117,460	117,460	117,460	-
Miscellaneous	1,000	1,000		1,000
Dues and meetings	2,750	2,750	450	2,300
Staff training	2,500	2,500		2,500
Total treasurer	454,663	454,663	428,090	26,573
Public trustee				
Salary	12,500	12,500	12,500	-
Social security	775	775	769	6
Medicare	181	181	180	1
Workman's compensation	20	20	19	1
Retirement	500	500	500	-
Health insurance	1,400	1,400	1,363	37
Life insurance	8	8	8	-
Office supplies	400	400		400
Postage	100	100		100
Travel and transportation	50	50		50
Miscellaneous	200	200		200
Dues and meetings	1,000	1,000	250	750
Capital outlay	200	200		200
Total public trustee	17,334	17,334	15,589	1,745

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Assessor				
Salaries	454,358	454,358	442,990	11,368
Social security	28,397	28,397	24,893	3,504
Medicare	6,588	6,588	5,902	686
Workman's compensation	5,544	5,544	6,937	(1,393)
Retirement	18,174	18,174	17,719	455
Health insurance	85,275	85,275	86,520	(1,245)
Life insurance	603	603	573	30
Disability insurance	1,674	1,674	1,559	115
Unemployment insurance	1,139	1,139	1,106	33
Office supplies	8,500	8,500	6,420	2,080
Appraisal subscriptions	1,300	1,300	791	509
License renewals	31,000	31,000	24,924	6,076
Professional services	34,300	34,300	5,849	28,451
Telephone	3,350	3,350	2,875	475
Postage	2,500	2,500	3,069	(569)
Travel and transportation	1,500	1,500	858	642
Advertising and legal notices	500	500	1,397	(897)
Maintenance on equipment	1,000	1,000		1,000
Maintenance contracts	4,000	4,000	5,347	(1,347)
Assessment software support	125,000	125,000	122,354	2,646
Spatial system	6,000	6,000		6,000
GIS mapping system	35,000	35,000	27,589	7,411
Software and hardware support	1,000	1,000	2,350	(1,350)
Miscellaneous	100	100		100
Dues and meetings	12,500	12,500	1,842	10,658
Staff training	8,000	8,000	5,034	2,966
Capital outlay			1,828	(1,828)
Total assessor	877,302	877,302	800,726	76,576
Maintenance of buildings				
Salaries	468,495	468,495	403,148	65,347
Social security	29,047	29,047	24,037	5,010
Medicare	6,793	6,793	5,695	1,098
Workman's compensation	15,500	15,500	17,929	(2,429)
Retirement	18,660	18,660	15,653	3,007
Health insurance	104,225	104,225	90,010	14,215
Life insurance	737	737	559	178
Disability insurance	1,993	1,993	1,700	293

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Unemployment insurance	1,405	1,405	1,213	192
Operating supplies	1,200	1,200	506	694
Gas, oil and antifreeze	4,000	4,000	2,629	1,371
Maintenance supplies	1,000	1,000	193	807
Maintenance on pickup	4,800	4,800	3,259	1,541
Professional services	500	500		500
Telephone	3,000	3,000	2,435	565
Postage	150	150	163	(13)
Advertising and legal notices	200	200		200
Utilities	7,500	7,500	4,532	2,968
Maintenance on building	1,000	1,000	12	988
Maintenance on equipment	2,000	2,000	3,942	(1,942)
Staff training	500	500		500
Total maintenance of buildings	672,705	672,705	577,615	95,090
Maintenance - courthouse				
Operating supplies	16,000	16,000	10,935	5,065
Maintenance supplies	1,500	1,500	25	1,475
Professional services	8,700	8,700	10,276	(1,576)
Telephone	500	500	521	(21)
Utilities	61,000	61,000	64,081	(3,081)
Annex expense			460	(460)
Maintenance on building	50,000	50,000	29,951	20,049
Gazebo	1,000	1,000	310	690
Grass and tree replacement	1,400	1,400	275	1,125
Donated tree memorial expense			3,684	(3,684)
Maintenance on equipment	1,000	1,000	377	623
Maintenance contracts	6,000	6,000	6,580	(580)
Equipment rental	500	500	288	212
Miscellaneous	250	250		250
Christmas lighting	5,000	5,000	4,237	763
Total maintenance - courthouse	152,850	152,850	132,000	20,850
Maintenance - justice center				
Operating supplies	30,000	30,000	20,525	9,475
Maintenance supplies	2,500	2,500	67	2,433

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Professional services	13,500	13,500	15,369	(1,869)
Telephone	4,500	4,500	4,489	11
Maintenance on building	25,000	25,000	158,692	(133,692)
Grass and tree replacement	1,400	1,400		1,400
Maintenance on equipment	2,000	2,000	2,920	(920)
Maintenance - jail related	40,000	40,000	29,570	10,430
Maintenance contracts	27,000	27,000	28,002	(1,002)
Equipment rental	200	200		200
Miscellaneous	500	500		500
Total maintenance - justice center	146,600	146,600	259,634	(113,034)
Maintenance - central services				
Operating supplies	8,000	8,000	7,709	291
Maintenance supplies	500	500		500
Professional services	2,500	2,500	3,215	(715)
Utilities	43,000	43,000	37,049	5,951
Maintenance on building	12,500	12,500	2,789	9,711
Grass and tree replacement	1,000	1,000		1,000
Maintenance on equipment	500	500	38	462
Maintenance contracts	2,500	2,500	2,844	(344)
Equipment rental	850	850		850
Total maintenance - central services	71,350	71,350	53,644	17,706
Maintenance - heritage building				
Operating supplies	3,500	3,500	3,222	278
Maintenance supplies	300	300		300
Professional services	3,200	3,200	3,130	70
Utilities	20,600	20,600	20,289	311
Maintenance on building	20,000	20,000	1,484	18,516
Maintenance on equipment	1,000	1,000	10	990
Maintenance contracts	1,000	1,000	1,056	(56)
Equipment rental	300	300		300
Total maintenance - heritage building	49,900	49,900	29,191	20,709
Total general government	4,847,681	4,926,855	4,475,158	451,697

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Judicial				
District attorney				
Professional services	511,673	511,673	511,673	-
Total judicial	511,673	511,673	511,673	-
Public safety				
Sheriff				
Salaries	1,432,127	1,439,127	1,324,548	114,579
Social security	88,792	88,792	79,819	8,973
Medicare	20,766	20,766	18,671	2,095
Workman's compensation	38,000	38,000	39,494	(1,494)
Retirement	54,085	54,085	49,912	4,173
Health insurance	236,875	236,875	222,838	14,037
Life insurance	1,675	1,675	1,535	140
Disability insurance	5,369	5,369	4,817	552
Unemployment insurance	4,006	4,006	3,684	322
Office supplies	6,000	6,000	3,295	2,705
Operating supplies	10,000	10,000	11,839	(1,839)
K-9 supplies	1,000	1,000	611	389
Duty and training ammunition	8,000	8,000	7,663	337
Professional services	1,000	1,000		1,000
E 911 dispatching services	293,196	293,196	293,196	-
Concealed weapons permit	1,000	1,000	896	104
Sexual assault kits/exams	2,500	2,500		2,500
Blue Santa	700	700		700
Telephone	25,000	25,000	17,492	7,508
Postage	5,000	5,000	1,963	3,037
Travel and transportation	50,000	50,000	39,217	10,783
Advertising	500	500	290	210
Maintenance on cars	45,000	45,000	33,064	11,936
Maintenance on equipment	5,000	5,000	1,262	3,738
Maintenance contracts	25,000	25,000	21,995	3,005
Equipment rental	8,712	8,712	8,712	-
Community resource team	6,000	6,000	790	5,210
Miscellaneous	500	500	51	449
Dues and meetings	7,500	7,500	5,648	1,852
Uniforms	7,000	7,000	3,059	3,941
SRT team	4,000	4,000	1,247	2,753

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Vests	7,000	7,000	1,604	5,396
Search and rescue	3,500	3,500	3,500	-
Staff training	7,000	13,400	11,421	1,979
Psychological evaluations	2,000	2,000	2,400	(400)
Investigative work	7,500	7,500	1,392	6,108
Sheriff admin expenditures	1,500	1,500		1,500
Investigation checking	1,000	1,000	2,334	(1,334)
Total sheriff	2,423,803	2,437,203	2,220,259	216,944
Jail				
Salaries	1,166,777	1,166,777	1,008,388	158,389
Social security	72,340	72,340	61,913	10,427
Medicare	16,918	16,918	14,566	2,352
Workman's compensation	38,000	38,000	37,114	886
Retirement	43,871	43,871	37,547	6,324
Health insurance	236,875	236,875	197,234	39,641
Life insurance	1,600	1,600	1,357	243
Disability insurance	4,829	4,829	3,839	990
Unemployment insurance	3,500	3,500	3,025	475
Office supplies	4,500	4,500	2,762	1,738
Operating supplies	35,000	35,000	40,103	(5,103)
Food and meals	280,000	280,000	225,075	54,925
Professional services	500	500	3,502	(3,002)
Other medical	2,000	2,000		2,000
Medical service agreement	220,890	220,890	201,742	19,148
Inmate insurance	5,500	5,500	5,192	308
Television	2,900	2,900	2,907	(7)
Travel and transportation	12,000	12,000	4,800	7,200
Inmate transport services	20,000	20,000	23,873	(3,873)
Maintenance on equipment	3,000	3,000		3,000
Maintenance contracts	7,000	7,000	1,752	5,248
Miscellaneous	200	200		200
Dues and meetings	350	350	50	300
Commissary account	25,000	25,000	30,744	(5,744)
Total jail	2,203,550	2,203,550	1,907,485	296,065

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Coroner				
Salaries	42,168	42,168	42,168	-
Social security	2,614	2,614	2,456	158
Medicare	611	611	574	37
Workman's compensation	375	375	388	(13)
Retirement	1,687	1,687	1,687	-
Health insurance	9,475	9,475	9,491	(16)
Life insurance	64	64	37	27
Office supplies	300	300		300
Operating supplies	1,200	1,200	1,476	(276)
Autopsies	30,000	30,000	43,809	(13,809)
Secretarial	500	500	500	-
Professional services	59,700	59,700	69,630	(9,930)
Toxicology	5,100	5,100	5,833	(733)
Transport	15,000	15,000	16,000	(1,000)
Telephone	625	625	747	(122)
Dues and meetings	3,887	3,887	1,387	2,500
Staff training	2,600	2,600	350	2,250
Total coroner	175,906	175,906	196,533	(20,627)
Victim's assistant				
Salaries	55,950	55,950	50,445	5,505
Social security	3,469	3,469	3,138	331
Medicare	811	811	734	77
Workman's compensation	170	170	182	(12)
Retirement	2,078	2,078	2,018	60
Health insurance	9,475	9,475	9,491	(16)
Life insurance	67	67	58	9
Disability insurance	229	229	213	16
Unemployment insurance	168	168	151	17
Professional services			73	(73)
Telephone	130	130	119	11
Travel and transportation	900	900	243	657
Dues and meetings	6,975	6,975	1,015	5,960
Total victim's assistant	80,422	80,422	67,880	12,542

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Emergency management				
Salaries	56,566	56,566	57,365	(799)
Social security	3,507	3,507	3,570	(63)
Medicare	820	820	835	(15)
Workman's compensation	150	150	158	(8)
Retirement	2,263	2,263	2,081	182
Health insurance	9,475	9,475	9,491	(16)
Life insurance	67	67	58	9
Disability insurance	287	287	220	67
Unemployment insurance	170	170	172	(2)
Office supplies	1,000	1,000	586	414
Emergency center supplies	800	800	534	266
Professional services	1,700	1,700	1,326	374
Telephone	1,700	1,700	1,768	(68)
Postage	60	60	20	40
Travel and transportation	2,200	2,200	931	1,269
Advertising and legal notices	400	400		400
Maintenance on vehicles	2,500	2,500	2,801	(301)
Equipment rental	1,000	1,000		1,000
Maintenance contracts	980	980	1,144	(164)
Building rental	1,500	1,500	1,500	-
Miscellaneous	300	300	690	(390)
Dues and meetings	2,400	2,400	871	1,529
Uniforms	350	350		350
Staff training	2,050	2,050	63	1,987
Capital outlay	5,000	5,000		5,000
Total emergency management	97,245	97,245	86,184	11,061
Total public safety	4,980,926	4,994,326	4,478,341	515,985
Auxiliary services				
Extension				
Salaries	157,904	157,904	142,329	15,575
Social security	3,707	3,707	2,664	1,043
Medicare	867	867	624	243
Workman's compensation	100	100	77	23
Retirement	1,991	1,991	1,682	309
Health insurance	9,475	9,475	6,915	2,560

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Life insurance	67	67	49	18
Disability insurance	219	219	135	84
Unemployment insurance	179	179	149	30
Office supplies	2,250	2,250	1,556	694
Agronomy agent	2,100	2,100	1,608	492
Telephone	1,400	1,400	1,148	252
Postage	1,000	1,000	682	318
Travel and transportation	1,850	1,850	904	946
Advertising and legal notices	100	100		100
Maintenance on vehicles	1,900	1,900	64	1,836
Maintenance on equipment	1,500	1,500	240	1,260
Maintenance contracts	4,000	4,000	4,424	(424)
Dues and meetings	5,800	5,800	1,938	3,862
Staff training	1,800	1,800	1,348	452
Diabetes prevention			4,792	(4,792)
Total extension	198,209	198,209	173,328	24,881
Extension - fair				
Supplies	1,200	1,200	996	204
Judges meals	1,500	1,500	711	789
Prizes and awards	10,000	10,000	8,873	1,127
Premium payout	8,000	8,000	5,922	2,078
Special events	832	832		832
Judging services	7,850	7,850	7,199	651
Postage	100	100		100
Programs and printing	1,200	1,200	1,687	(487)
Equipment repairs	700	700		700
Scale maintenance	500	500	164	336
Equipment rental	250	250		250
Retinal scanning	200	200	112	88
Equipment reserve	1,000	1,000	1,999	(999)
Total extension - fair	33,332	33,332	27,663	5,669
Fairgrounds				
Salaries	5,000	5,000	1,337	3,663
Social security	310	310		310
Medicare	73	73		73

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Workman's compensation	85	85		85
Unemployment insurance	15	15		15
Operating supplies	7,000	7,000	7,513	(513)
Gas, oil and antifreeze	4,500	4,500	2,979	1,521
Maintenance supplies	5,000	5,000	1,680	3,320
Contract services	3,820	3,820	3,546	274
Telephone	2,000	2,000	2,116	(116)
Postage	50	50	5	45
Advertising and legal notices	200	200		200
Utilities	52,000	52,000	52,280	(280)
Logan well users	1,000	1,000	643	357
Maintenance on buildings	30,500	30,500	14,243	16,257
Maintenance on equipment	6,000	6,000	11,461	(5,461)
Equipment rental	500	500	72	428
Capital outlay			527	(527)
Total fairgrounds	118,053	118,053	98,402	19,651
Veterans office				
Salaries	29,270	29,270	26,732	2,538
Social security	1,815	1,815	1,852	(37)
Medicare	424	424	436	(12)
Workman's compensation	35	35	36	(1)
Retirement	1,171	1,171	1,069	102
Health insurance	9,475	9,475	3,648	5,827
Life insurance	67	67	29	38
Disability insurance	120	120	112	8
Unemployment insurance	88	88	80	8
Office supplies	750	750	631	119
Telephone	1,020	1,020	1,012	8
Postage and box rent	120	120	75	45
Travel and transportation	1,500	1,500	125	1,375
Maintenance contract	100	100	282	(182)
Dues and meetings	1,550	1,550		1,550
Capital outlay	500	500		500
Total veterans office	48,005	48,005	36,119	11,886

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Heritage center				
Salaries	64,316	64,316	54,421	9,895
Social security	3,988	3,988	2,537	1,451
Medicare	933	933	611	322
Workman's compensation	80	80	85	(5)
Retirement	1,933	1,933	1,875	58
Health insurance	9,475	9,475	9,889	(414)
Life insurance	67	67	67	-
Disability insurance	213	213	198	15
Unemployment insurance	193	193	163	30
Office supplies	1,320	1,320	505	815
Operating supplies	175	175	241	(66)
Maintenance supplies	100	100		100
Silver Sneaker expenses	3,350	3,350	272	3,078
Professional services	400	400	338	62
Telephone	1,750	1,750	1,931	(181)
Postage	180	180	25	155
Maintenance on equipment	100	100		100
Maintenance contracts	1,800	1,800	273	1,527
Miscellaneous	500	500		500
Dues and meetings	145	145	145	-
Staff training	100	100		100
Total heritage center	91,118	91,118	73,576	17,542
Desoto youth				
Operating supplies	200	200	116	84
Utilities	10,000	10,000	11,774	(1,774)
Maintenance on buildings	2,000	2,000	252	1,748
Desoto financial expense	1,000	1,000	1,030	(30)
Total desoto youth	13,200	13,200	13,172	28
Library				
Bookmobile	24,500	24,500	24,500	-
Fleming library	350	350	350	-
Crook library	350	350	350	-
Total library	25,200	25,200	25,200	-

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Sunset gardens				
Salaries	2,537	2,537	5,254	(2,717)
Social security	157	157	326	(169)
Medicare	37	37	76	(39)
Workman's compensation	85	85	246	(161)
Retirement	101	101	209	(108)
Health insurance			758	(758)
Life insurance			125	(125)
Disability insurance	11	11	28	(17)
Unemployment insurance	8	8	16	(8)
Repair and maint supplies			563	(563)
Professional services			3,750	(3,750)
Rental and cleaning			1,435	(1,435)
Logan well users			260	(260)
Repairs - building/grounds	20,000	20,000	3,597	16,403
Miscellaneous			150	(150)
Capital outlay			9,948	(9,948)
Total sunset gardens	22,936	22,936	26,741	(3,805)
Shooting complex				
Salaries	2,537	2,537	5,655	(3,118)
Social security	157	157	351	(194)
Medicare	37	37	82	(45)
Workman's compensation	85	85	265	(180)
Retirement	101	101	208	(107)
Health insurance			752	(752)
Life insurance			100	(100)
Disability insurance	11	11	30	(19)
Unemployment insurance	8	8	17	(9)
Operating supplies	6,000	6,000	2,089	3,911
Membership expense	1,000	1,000	924	76
Target expense	18,000	18,000	21,802	(3,802)
Repair and maint supplies			338	(338)
Professional services	200	200	373	(173)
Postage	500	500	192	308
Travel and transportation			166	(166)
Advertising	825	825		825
Utilities	3,000	3,000	3,308	(308)

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Port a pots rental and cleaning	2,600	2,600	4,480	(1,880)
Maintenance on buildings	3,000	3,000	3,894	(894)
Equipment repair	2,500	2,500	2,959	(459)
Dues and meetings	350	350	79	271
Training	150	150		150
Donated funds projects	5,500	5,500	7,735	(2,235)
Total shooting complex	46,561	46,561	55,799	(9,238)
Total auxiliary services	596,614	596,614	530,000	66,614
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	85,276	85,276	85,276	-
Senate bill 10-175	150	150		150
Total mental health	85,426	85,426	85,276	150
Total health and welfare	295,955	295,955	295,805	150
Tourist information center				
Salaries	70,309	70,309	67,348	2,961
Social security	4,359	4,359	4,084	275
Medicare	1,019	1,019	964	55
Workman's compensation	80	80	79	1
Retirement	1,843	1,843	1,789	54
Health insurance	9,475	9,475	9,491	(16)
Life insurance	67	67	58	9
Disability insurance	203	203	189	14
Unemployment insurance	211	211	202	9
Office supplies	400	400	365	35
Operating supplies	145	145		145
Telephone	564	564	323	241
Postage	50	50		50

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Advertising and legal notices	1,000	1,000	853	147
Maintenance on equipment	50	50		50
Maintenance contracts	420	420	604	(184)
Dues and meetings	500	500	12	488
Staff training	500	500		500
Total tourist information center	91,195	91,195	86,361	4,834
Intergovernmental cooperation				
NECALG	27,941	27,941	27,941	-
NECTA	50,781	50,781	50,781	-
Total intergovernmental cooperation	78,722	78,722	78,722	-
Miscellaneous account				
Logan county chamber dues	600	600	600	-
CCI dues	15,150	15,150	15,150	-
NACO dues			454	(454)
Treasurers fees	181,115	181,115	191,170	(10,055)
Cafeteria plan expense	6,000	6,000	5,946	54
Abatement refunds	5,000	5,000	3,504	1,496
Christmas appreciation	13,000	13,000	6,486	6,514
Unemployment account services	1,200	1,200	1,212	(12)
Property liability insurance	165,000	165,000	199,403	(34,403)
Auditing and budgeting	18,360	18,360	18,300	60
Maintenance - county vehicles	5,000	5,000	997	4,003
Communication tower utilities	19,500	19,500	6,202	13,298
Sheriff posse	3,500	3,500		3,500
Mined land reclamation			15,000	(15,000)
Small business development	5,000	5,000	5,000	-
Heritage festival donation	1,500	1,500		1,500
Chamber marketing	10,000	10,000	10,000	-
Economic development	48,000	48,000	48,000	-
Philanthropy days	3,000	3,000	1,000	2,000
Sterling creative district	2,500	2,500	2,500	-
Donations			500	(500)
Logan County census 2020			1,884	(1,884)

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
EMS subsidy	130	130		130
Clarence corner expense	500	500		500
CARES/COVID-19 expenses		191,929	253,781	(61,852)
CARES/COVID small grant funding		1,676,105	1,675,818	287
Miscellaneous reserve	6,000	6,000	395	5,605
Health insurance reserve	100,000	100,000	61,303	38,697
Contingency reserve	1,133,000	1,133,000	27,223	1,105,777
Total miscellaneous account	1,743,055	3,611,089	2,551,828	1,059,261
Total expenditures	<u>\$ 13,145,821</u>	<u>\$ 15,106,429</u>	<u>\$ 13,007,888</u>	<u>\$ 2,098,541</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, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Taxes				
General property	\$ 513,819	\$ 513,819	\$ 513,552	\$ (267)
Specific ownership	56,000	56,000	56,436	436
Delinquent taxes and interest			1,146	1,146
Sales tax	800,000	800,000	984,725	184,725
Use tax	25,000	25,000	25,759	759
Total taxes	1,394,819	1,394,819	1,581,618	186,799
Licenses and permits				
Road and highway permits			16,240	16,240
Total licenses and permits	-	-	16,240	16,240
Intergovernmental				
Highway users tax	4,200,000	4,200,000	3,606,357	(593,643)
Motor vehicle fee \$1.50	22,000	22,000	22,233	233
Motor vehicle fee \$2.50	30,000	30,000	31,480	1,480
Flood disaster revenue			6,733	6,733
Missile site road maintenance	40,887	40,887	40,887	-
Federal bridge grant	2,124,000	2,124,000	134,017	(1,989,983)
DOLA grant	419,938	419,938	263,341	(156,597)
Total intergovernmental	6,836,825	6,836,825	4,105,048	(2,731,777)
Charges for services				
Materials and services	2,000	2,000	1,583	(417)
Total charges for services	2,000	2,000	1,583	(417)
Miscellaneous revenue				
Capital credits			2,370	2,370
Refund of expenditures	17,000	17,000	14,265	(2,735)
Insurance proceeds			127,966	127,966
Miscellaneous			436	436
Total miscellaneous	17,000	17,000	145,037	128,037
Total revenues	\$ 8,250,644	\$ 8,250,644	\$ 5,849,526	\$ (2,401,118)

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LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
General government				
Treasurer's fees	\$ 65,000	\$ 65,000	\$ 67,466	\$ (2,466)
Public works				
Salaries	2,142,826	2,142,826	1,972,910	169,916
Social security	132,855	132,855	118,667	14,188
Medicare	31,071	31,071	27,823	3,248
Workman's compensation	116,000	116,000	120,408	(4,408)
Retirement	83,313	83,313	77,204	6,109
Health insurance	407,425	407,425	352,591	54,834
Life insurance	2,881	2,881	2,308	573
Disability insurance	9,075	9,075	8,110	965
Unemployment insurance	6,428	6,428	5,919	509
Cafeteria plan expense	2,200	2,200	2,430	(230)
Office supplies	1,200	1,200	963	237
Shop supplies	5,000	5,000	5,125	(125)
Rug and uniform cleaning	4,800	4,800	5,197	(397)
Road construction supplies	10,000	10,000	1,732	8,268
Crack filling	30,000	30,000	23,057	6,943
Freight	34,000	34,000		34,000
Sealcoat	235,000	235,000		235,000
Road oil - overlay	563,000	563,000	101,146	461,854
Gravel and sand	75,000	75,000	73,323	1,677
Culverts	35,000	35,000	20,681	14,319
Patching	30,000	30,000	10,312	19,688
Dust control	105,000	105,000	28,888	76,112
Steel and iron	3,000	3,000	2,629	371
Road signs	19,000	19,000	21,128	(2,128)
Paint	20,000	20,000	16,385	3,615
Chemicals	44,500	44,500	42,500	2,000
Gas, oil and antifreeze	475,000	475,000	401,026	73,974
Tires and tubes	50,000	50,000	79,778	(29,778)
Maintenance on equipment	220,000	220,000	309,712	(89,712)
Maintenance on autos	40,000	40,000	32,006	7,994
Repair on county vehicles	7,500	7,500	6,174	1,326
Small tools	3,200	3,200	2,753	447
Professional services	3,500	3,500		3,500
IT maintenance	4,500	4,500	10,818	(6,318)
Telephone	6,100	6,100	5,646	454
Postage	500	500	530	(30)

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Advertising and legal notices	1,750	1,750	345	1,405
Property and liability insurance	66,000	66,000	79,330	(13,330)
Utilities	36,500	36,500	34,957	1,543
Maintenance on buildings	7,000	7,000	4,510	2,490
Maintenance on radios	800	800	1,969	(1,169)
Maintenance contracts	375	375	420	(45)
Rentals of buildings and land	850	850	850	-
Rentals of equipment	79,200	79,200	96,021	(16,821)
Miscellaneous	1,500	1,500	1,394	106
Memberships and dues	250	250	45	205
Meeting expense	500	500	16	484
Staff training	1,500	1,500	581	919
Gravel permit fee	5,000	5,000	17,494	(12,494)
Mined land reclamation	21,000	21,000		21,000
Bridge repair and replacement			3,790	(3,790)
Engineering grant			167,521	(167,521)
Natural disaster expense	5,000	5,000		5,000
Drug testing	1,200	1,200	1,148	52
Auditing and budgeting	1,600	1,600	1,600	-
Road maint construction grant	839,875	839,875	526,682	313,193
Bridge repair grant	2,655,000	2,655,000		2,655,000
Municipalities	76,329	76,329	76,385	(56)
Health insurance reserve	30,000	30,000	28,153	1,847
Total public works	8,790,103	8,790,103	4,933,090	3,857,013
Capital outlay	965,200	965,200	1,120,990	(155,790)
Total expenditures	<u>\$ 9,820,303</u>	<u>\$ 9,820,303</u>	<u>\$ 6,121,546</u>	<u>\$ 3,698,757</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, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 787,855	\$ 787,855	\$ 788,833	\$ 978
Specific ownership	94,500	94,500	88,759	(5,741)
Delinquent taxes and interest	400	400	433	33
Total taxes	882,755	882,755	878,025	(4,730)
Intergovernmental				
Old age pension	29,087	29,087	28,614	(473)
Low-income home energy assistance program	19,174	19,174	11,905	(7,269)
Temporary assistance for needy families	407,550	407,550	375,874	(31,676)
Regular administration	721,761	721,761	752,808	31,047
Child welfare	1,658,296	1,658,296	1,598,429	(59,867)
Core services	365,539	365,539	278,786	(86,753)
Child support enforcement	347,106	347,106	317,786	(29,320)
Child care	171,104	171,104	164,028	(7,076)
Miscellaneous	918,476	918,476	350,309	(568,167)
Total intergovernmental	4,638,093	4,638,093	3,878,539	(759,554)
Miscellaneous				
Child support retainage	11,800	11,800	24,075	12,275
Cafeteria plan forfeiture			143	143
Total miscellaneous	11,800	11,800	24,218	12,418
Total revenues	\$ 5,532,648	\$ 5,532,648	\$ 4,780,782	\$ (751,866)

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
Health and welfare				
Old age pension	\$ 29,087	\$ 29,087	\$ 29,197	\$ (110)
Low-income energy assistance program	19,174	19,174	11,905	7,269
Temporary assistance for needy families	508,113	508,113	481,945	26,168
Regular administration	957,354	957,354	878,306	79,048
Child welfare	2,482,646	2,482,646	2,217,683	264,963
Core services	447,272	447,272	296,921	150,351
Aid to the needy disabled	20,000	20,000	22,303	(2,303)
Child support enforcement	466,494	466,494	424,834	41,660
Child care	226,916	226,916	221,065	5,851
Miscellaneous	967,675	967,675	248,469	719,206
Total expenditures	<u>\$ 6,124,731</u>	<u>\$ 6,124,731</u>	<u>\$ 4,832,628</u>	<u>\$ 1,292,103</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, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 342,546	\$ 342,546	\$ 342,372	\$ (174)
Specific ownership	51,000	51,000	37,627	(13,373)
Delinquent taxes and interest			875	875
Total taxes	393,546	393,546	380,874	(12,672)
Intergovernmental				
Centennial mental health grant	1,225,520	1,225,520	499,511	(726,009)
JBBS contract revenue			216,877	216,877
Ambulance equipment grant	25,000	25,000	22,886	(2,114)
Shooting complex grant	42,146	42,146	32,913	(9,233)
Tourism grant			32,500	32,500
Total intergovernmental	1,292,666	1,292,666	804,687	(487,979)
Charges for services				
Ballpark sewer tap fee	1,000	1,000	2,472	1,472
Miscellaneous				
Earnings on investments	5,000	5,000	6,211	1,211
Other revenue	7,080	7,080	11,292	4,212
Total miscellaneous	12,080	12,080	17,503	5,423
Total revenues	\$ 1,699,292	\$ 1,699,292	\$ 1,205,536	\$ (493,756)

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
General government				
Treasurer's fees	\$ 10,277	\$ 10,277	\$ 6,865	\$ 3,412
Auditing and budgeting	450	450	450	-
Total general government	10,727	10,727	7,315	3,412
Health and welfare				
Centennial mental health grant	1,225,520	1,225,520	489,716	735,804
JBBS contract expense			216,877	(216,877)
Total health and welfare	1,225,520	1,225,520	706,593	518,927
Capital outlay				
Ballpark sewer line	50,000	50,000		50,000
Ambulance - equipment	50,000	50,000	45,772	4,228
Ambulance equipment reserve	150,000	150,000		150,000
Assessor - equipment	5,200	5,200		5,200
Assessor - vehicle	25,000	25,000	25,777	(777)
Clerk - equipment	7,725	7,725	7,500	225
Jail - equipment	5,800	5,800	5,500	300
Sheriff - equipment	21,342	21,342	21,064	278
Sheriff - vehicles	233,064	233,064	272,663	(39,599)
Building and grounds - equipment	4,500	4,500	4,149	351
Fairgrounds - equipment			5,112	(5,112)
Shooting range grant	78,225	78,225	37,371	40,854
Miscellaneous equipment			11,292	(11,292)
Tourism grant			32,500	(32,500)
Total capital outlay	630,856	630,856	468,700	162,156
Debt service				
Principal			123,096	(123,096)
Interest and fiscal charges			13,968	(13,968)
Total debt service	-	-	137,064	(137,064)
Reserve for contingency	150,000	150,000		150,000
Total expenditures	\$ 2,017,103	\$ 2,017,103	\$ 1,319,672	\$ 697,431

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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
- Sales and Use Tax Fund
- Ambulance Service
- Fair Fund
- Pest Control Fund

LOGAN COUNTY, COLORADO
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2020

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Solid Waste Disposal Fund
Assets				
Cash and cash investments	\$ 157,537	\$ 107,933	\$ 439,900	\$ 2,564,345
Property taxes receivable		52,542		
Accounts receivable	6,896	9,513	43,508	62,150
Prepaid items				
Total assets	\$ 164,433	\$ 169,988	\$ 483,408	\$ 2,626,495
Liabilities				
Accounts payable	\$ 550	\$ 798	\$ 4,581	\$ 26,554
Accrued salaries and benefits				10,509
Unearned revenues				
Unearned grant revenues				
Total liabilities	550	798	4,581	37,063
Deferred inflows of resources				
Deferred property tax revenues		52,542		
Total deferred inflows of resources	-	52,542	-	-
Fund balance				
Nonspendable for prepaid items				
Restricted for:				
Emergencies				
Public safety			478,827	
Culture and recreation				
Capital outlay and operations				
Committed to:				
Public safety				
Public works				2,589,432
Health and welfare				
Culture and recreation	163,883	116,648		
Total fund balance	163,883	116,648	478,827	2,589,432
Total liabilities, deferred inflows of resources and fund balance	\$ 164,433	\$ 169,988	\$ 483,408	\$ 2,626,495

Special Revenue Funds					
Conservation Trust Fund	Sales and Use Tax Fund	Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
\$ 269,527	\$ 1,702,305	\$ 243,339	\$ 153,923	\$ 237,974	\$ 5,876,783
22	327,659	173,312	179	140,425	192,967
			18,225	3,214	626,453
					18,225
<u>\$ 269,549</u>	<u>\$ 2,029,964</u>	<u>\$ 416,651</u>	<u>\$ 172,327</u>	<u>\$ 381,613</u>	<u>\$ 6,714,428</u>
	\$ 16,801	\$ 89,951	\$ 331	\$ 1,662	\$ 141,228
		108,360	681	2,609	13,799
		26,343	85,718		194,078
					26,343
\$ -	16,801	224,654	86,730	4,271	375,448
				140,425	192,967
-	-	-	-	140,425	192,967
			18,225		18,225
				7,000	7,000
269,549	2,013,163				478,827
					269,549
					2,013,163
		191,997			191,997
					2,589,432
				229,917	229,917
			67,372		347,903
<u>269,549</u>	<u>2,013,163</u>	<u>191,997</u>	<u>85,597</u>	<u>236,917</u>	<u>6,146,013</u>
<u>\$ 269,549</u>	<u>\$ 2,029,964</u>	<u>\$ 416,651</u>	<u>\$ 172,327</u>	<u>\$ 381,613</u>	<u>\$ 6,714,428</u>

LOGAN COUNTY, COLORADO**Nonmajor Governmental Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balance****For the Year Ended December 31, 2020**

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Solid Waste Disposal Fund
Revenues				
Taxes	\$ 103,085	\$ 57,121	341,040	\$ 39
Intergovernmental		35,476		
Charges for services				784,417
Miscellaneous	751		1,136	
Total revenues	103,836	92,597	342,176	784,456
Expenditures				
Current				
General government		1,030		
Public safety			159,346	
Auxiliary services				
Health and welfare				
Culture and recreation	113,835	34,752		
Public works				559,647
Capital outlay		34,526	77,433	
Total expenditures	113,835	70,308	236,779	559,647
Net change in fund balances	(9,999)	22,289	105,397	224,809
Fund balance at beginning of year	173,882	94,359	373,430	2,364,623
Fund balance at end of year	\$ 163,883	\$ 116,648	\$ 478,827	\$ 2,589,432

Special Revenue Funds					
Conservation Trust Fund	Sales and Use Tax Fund	Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
\$ 68,242	\$ 2,020,969	\$ 1,177		\$ 153,256	\$ 2,675,510
		695,293	\$ 8,485	3,000	107,895
330	1,020		201	50,228	1,538,423
				39,436	42,874
68,572	2,021,989	696,470	8,686	245,920	4,364,702
	78,668			2,763	82,461
	274,737	731,789			1,165,872
	8,728				8,728
	11,874		51,189	211,019	211,019
					211,650
					559,647
	201,390				313,349
-	575,397	731,789	51,189	213,782	2,552,726
68,572	1,446,592	(35,319)	(42,503)	32,138	1,811,976
200,977	566,571	227,316	128,100	204,779	4,334,037
\$ 269,549	\$ 2,013,163	\$ 191,997	\$ 85,597	\$ 236,917	\$ 6,146,013

LOGAN COUNTY, COLORADO
Lodging Tourism Tax Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
Lodging tax	\$ 100,000	\$ 100,000	\$ 103,085	\$ 3,085
Miscellaneous	5,000	5,000	751	(4,249)
Total revenues	105,000	105,000	103,836	(1,164)
Expenditures				
Culture and recreation				
Tourism projects	110,000	110,000	66,178	43,822
Tourism manager's salary	35,000	35,000	33,000	2,000
Welcome center	12,000	12,000	8,770	3,230
Logan county fair board	6,000	6,000		6,000
Certified distributions	4,700	4,700	4,274	426
Tourism conference	2,000	2,000		2,000
Volunteer incentives	2,500	2,500		2,500
Northeast Colorado travel region	3,000	3,000		3,000
Tourist center donations	5,000	5,000	1,613	3,387
Total culture and recreation	180,200	180,200	113,835	66,365
Reserve for contingency	34,300	34,300		34,300
Total expenditures	214,500	214,500	113,835	100,665
Net change in fund balance	\$ (109,500)	\$ (109,500)	(9,999)	\$ 99,501
Fund balance at beginning of year			173,882	
Fund balance at end of year			\$ 163,883	

LOGAN COUNTY, COLORADO
Television Translator Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 51,382	\$ 51,382	\$ 51,356	\$ (26)
Specific ownership	5,000	5,000	5,643	643
Delinquent taxes and interest			122	122
Total taxes	56,382	56,382	57,121	739
Intergovernmental				
Channel relocation reimbursement	16,940	16,940	35,476	18,536
Total revenues	73,322	73,322	92,597	19,275
Expenditures				
General government				
Treasurer's fees	1,028	1,028	1,030	(2)
Culture and recreation				
Supplies and repairs	8,000	8,000	2,802	5,198
Professional services	1,000	1,000	450	550
Telephone	1,995	1,995	626	1,369
IP signal delivery	16,800	16,800		16,800
Advertising	100	100		100
Property liability insurance	400	400	283	117
Utilities	14,500	14,500	10,128	4,372
Maintenance contracts	17,037	17,037	17,037	-
Miscellaneous	100	100	100	-
Tower lease	3,300	3,300	3,326	(26)
Equipment replacement reserve	20,000	20,000		20,000
Total culture and recreation	83,232	83,232	34,752	48,480
Capital outlay	35,000	35,000	34,526	474
Total expenditures	119,260	119,260	70,308	48,952
Net change in fund balance	\$ (45,938)	\$ (45,938)	22,289	\$ 68,227
Fund balance at beginning of year			94,359	
Fund balance at end of year			\$ 116,648	

LOGAN COUNTY, COLORADO
E 911 Authority
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
E911 surcharge	\$ 299,000	\$ 299,000	\$ 341,040	\$ 42,040
Miscellaneous				
Earnings on investments	3,200	3,200	1,136	(2,064)
Total revenues	302,200	302,200	342,176	39,976
Expenditures				
Public safety				
Office supplies	250	250	147	103
Professional services	5,000	5,000		5,000
GIS license	25,000	25,000	18,447	6,553
Travel and transportation	3,000	3,000		3,000
Insurance	2,000	2,000	2,232	(232)
Emergency notification	20,000	20,000	16,568	3,432
Bank fees	100	100	16	84
Audit	500	500	450	50
Telephone services	25,000	25,000	5,771	19,229
E911 share of dispatch center	55,000	55,000	54,972	28
Tech support	10,000	10,000	669	9,331
Training	15,000	15,000		15,000
Public education	2,500	2,500		2,500
Advertising and legal notices	500	500		500
Total public safety	163,850	163,850	99,272	64,578
Capital outlay	57,900	57,900	77,433	(19,533)
Reserve for contingency	341,963	341,963	60,074	281,889
Total expenditures	563,713	563,713	236,779	326,934
Net change in fund balance	\$ (261,513)	\$ (261,513)	105,397	\$ 366,910
Fund balance at beginning of year			373,430	
Fund balance at end of year			\$ 478,827	

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LOGAN COUNTY, COLORADO
Solid Waste Disposal Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
Delinquent taxes and interest	\$ -	\$ -	\$ 39	\$ 39
Charges for services				
Landfill disposal fees	576,385	576,385	742,058	165,673
Recycling fees	2,000	2,000	2,063	63
Closure cost surcharge	60,258	60,258	39,410	(20,848)
E-waste recycling fees	1,000	1,000	886	(114)
Total charges for services	639,643	639,643	784,417	144,774
Total revenues	639,643	639,643	784,456	144,813
Expenditures				
General government				
Financial assurance	850	850		850
Total general government	850	850	-	850
Public works				
Salaries	252,351	252,351	244,959	7,392
Social security	15,646	15,646	15,101	545
Medicare	3,659	3,659	3,555	104
Workman's compensation	12,550	12,550	13,617	(1,067)
Retirement	10,014	10,014	9,753	261
Health insurance	37,900	37,900	37,965	(65)
Life insurance	268	268	240	28
Disability	894	894	833	61
Unemployment insurance	757	757	735	22
Cafeteria plan expense	144	144	246	(102)
Office supplies	3,000	3,000	3,257	(257)
Operating supplies	12,000	12,000	12,757	(757)
Gas, oil and antifreeze	35,000	35,000	33,045	1,955
Solid waste disposal fee	32,000	32,000	36,328	(4,328)
Professional services	41,000	41,000	54,429	(13,429)
IT maintenance			7,211	(7,211)
Telephone	3,300	3,300	3,841	(541)
Postage	2,700	2,700	3,420	(720)
Advertising and legal notices	1,000	1,000		1,000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Property liability insurance	6,800	6,800	7,790	(990)
Utilities	7,500	7,500	5,310	2,190
Maintenance on building	3,000	3,000	1,421	1,579
Maintenance at landfill	10,000	10,000	3,954	6,046
Tire recycle	7,200	7,200	6,832	368
Spraying	500	500	263	237
E-waste recycling	7,000	7,000	5,186	1,814
Maintenance on equipment	60,000	60,000	37,604	22,396
Maintenance contracts	3,000	3,000	338	2,662
Equipment and fixture rental	500	500	210	290
Miscellaneous	300	300	120	180
Permits	3,000	3,000	871	2,129
Memberships and dues	2,250	2,250	989	1,261
Meeting expense	250	250	74	176
Well testing	5,500	5,500	2,794	2,706
Staff training	5,500	5,500	2,599	2,901
Health insurance reserve	3,200	3,200	2,000	1,200
New cell development	400,000	400,000		400,000
Equipment replacement reserve	200,000	200,000		200,000
Closure costs reserve	558,000	558,000		558,000
Total public works	1,747,683	1,747,683	559,647	1,188,036
Capital outlay	15,000	15,000		15,000
Total expenditures	1,763,533	1,763,533	559,647	1,203,886
Excess of revenues over (under) expenditures	(1,123,890)	(1,123,890)	224,809	1,348,699
Other financing sources				
Sale of assets	52,000	52,000		(52,000)
Net change in fund balance	<u>\$ (1,071,890)</u>	<u>\$ (1,071,890)</u>	224,809	<u>\$ 1,296,699</u>
Fund balance at beginning of year			2,364,623	
Fund balance at end of year			<u>\$ 2,589,432</u>	

LOGAN COUNTY, COLORADO
Conservation Trust Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental				
Lottery funds	\$ 70,000	\$ 70,000	\$ 68,242	\$ (1,758)
Miscellaneous				
Earnings on investments	500	500	330	(170)
Total revenues	70,500	70,500	68,572	(1,928)
Expenditures				
Culture and recreation				
Reserve for contingency	265,559	265,559		265,559
Total expenditures	265,559	265,559	-	265,559
Net change in fund balance	<u>\$ (195,059)</u>	<u>\$ (195,059)</u>	68,572	<u>\$ 263,631</u>
Fund balance at beginning of year			<u>200,977</u>	
Fund balance at end of year			<u>\$ 269,549</u>	

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LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
Sales tax	\$ 1,600,000	\$ 1,600,000	\$ 1,969,451	\$ 369,451
Use tax	40,000	40,000	51,518	11,518
Total taxes	1,640,000	1,640,000	2,020,969	380,969
Miscellaneous revenue				
Earnings on investments	29,000	29,000	1,020	(27,980)
Total revenues	1,669,000	1,669,000	2,021,989	352,989
Expenditures				
General government				
Courthouse maintenance	79,000	79,000	38,500	40,500
Treasurer's fees	32,800	32,800	40,168	(7,368)
Total general government	111,800	111,800	78,668	33,132
Public safety				
Utilities	250,000	250,000	235,412	14,588
Justice center maintenance	343,150	343,150	39,325	303,825
Total public safety	593,150	593,150	274,737	318,413
Auxiliary services				
Heritage center maintenance	55,000	55,000	8,728	46,272
Culture and recreation				
Fairgrounds maintenance	40,750	40,750	11,874	28,876

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Capital outlay				
Courthouse improvements	23,500	23,500	6,902	16,598
Justice center improvements	24,550	24,550	24,550	-
Fairgrounds improvements	359,627	359,627	169,938	189,689
Heritage center improvements	4,500	4,500		4,500
Miscellaneous improvements	100,000	100,000		100,000
Total capital outlay	512,177	512,177	201,390	310,787
Total expenditures	1,312,877	1,312,877	575,397	737,480
Excess of revenues over (under) expenditures	356,123	356,123	1,446,592	1,090,469
Other financing sources				
Transfers in	1,076,759	1,076,759		(1,076,759)
Net change in fund balance	\$ 1,432,882	\$ 1,432,882	1,446,592	\$ 13,710
Fund balance at beginning of year			566,571	
Fund balance at end of year			\$ 2,013,163	

LOGAN COUNTY, COLORADO
Ambulance Service Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental				
CARES Act relief funds			\$ 1,177	\$ 1,177
Charges for services				
Ambulance fees	\$ 705,000	\$ 705,000	695,293	(9,707)
Total revenues	705,000	705,000	696,470	(8,530)
Expenditures				
Public safety				
Contract services	507,111	507,111	532,770	(25,659)
Operating supplies	20,000	20,000	33,456	(13,456)
Protective clothing	3,000	3,000	1,876	1,124
Medical supplies	40,000	40,000	39,919	81
Gas, oil and antifreeze	10,000	10,000	5,915	4,085
Professional services	65,000	65,000	54,888	10,112
Telephone and internet	200	200	430	(230)
Postage	50	50	35	15
Property and liability insurance	7,000	7,000	6,883	117
Vehicle insurance	7,880	7,880	7,549	331
Utilities	3,600	3,600	1,826	1,774
Maintenance on vehicles	5,000	5,000	8,527	(3,527)
Maintenance service contracts	9,200	9,200	1,822	7,378
Memberships and dues	1,000	1,000		1,000
Administrative fee	25,000	25,000	25,000	-
Uniforms for firefighters	5,500	5,500	3,137	2,363
Training and recertification	10,000	10,000	6,129	3,871
Physical exams	1,000	1,000		1,000
Auditing and budgeting	450	450	450	-
COVID-19 expense			1,177	(1,177)
Total expenditures	720,991	720,991	731,789	(10,798)
Excess of revenues over (under) expenditures	(15,991)	(15,991)	(35,319)	(19,328)

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Other financing sources				
Transfers in	200,000	200,000		(200,000)
Net change in fund balance	<u>\$ 184,009</u>	<u>\$ 184,009</u>	(35,319)	<u>\$ (219,328)</u>
Fund balance at beginning of year			227,316	
Fund balance at end of year			<u>\$ 191,997</u>	

LOGAN COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
Night show admission fees	\$ 122,000	\$ 122,000	\$ -	\$ (122,000)
Night show sponsors	10,000	10,000		(10,000)
Night show concessions	250	250		(250)
Night show party zone	8,000	8,000		(8,000)
Demolition derby	46,000	46,000		(46,000)
Demolition derby entry fees	5,000	5,000		(5,000)
Demolition derby sponsor	3,000	3,000		(3,000)
Bull riding admission fees	35,000	35,000		(35,000)
Bull riding sponsor	18,000	18,000		(18,000)
Tractor pull admission fees	10,000	10,000		(10,000)
Carnival	80,000	80,000		(80,000)
Booth space rentals	25,000	25,000		(25,000)
RV camping rental	8,000	8,000	7,775	(225)
Queen fundraising	2,800	2,800		(2,800)
Junior rodeo entry fees	500	500	710	210
Parade late entry fees	100	100		(100)
Corporate sponsors	31,000	31,000		(31,000)
Ticket sponsors	1,500	1,500		(1,500)
Beer garden revenue	12,000	12,000		(12,000)
Merchandise	1,500	1,500		(1,500)
PRCA rodeo admission fees	30,000	30,000		(30,000)
PRCA rodeo and other sponsors	11,775	11,775		(11,775)
LC event payback sponsors	500	500		(500)
Total charges for services	461,925	461,925	8,485	(453,440)
Miscellaneous				
Lodging tax pledge	6,000	6,000		(6,000)
Donations	7,120	7,120	75	(7,045)
Reimbursement of expenditures			126	126
Total miscellaneous	13,120	13,120	201	(12,919)
Total revenues	475,045	475,045	8,686	(466,359)
Expenditures				
Culture and recreation				
Salaries	27,784	27,784	24,209	3,575
Social security	1,727	1,727	1,480	247

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Medicare	404	404	347	57
Workman's compensation	250	250	160	90
Retirement	599	599	665	(66)
Health insurance	4,738	4,738	1,587	3,151
Life insurance	33	33	30	3
Disability	66	66	56	10
Unemployment insurance	84	84	72	12
Cafeteria plan expense	36	36	36	-
Operating supplies	1,600	1,600	1,053	547
Refund building and grounds OT	5,500	5,500	1,073	4,427
Refund road and bridge fund	2,200	2,200	221	1,979
Refund sheriff overtime	4,000	4,000		4,000
Ticket sellers contract	3,800	3,800		3,800
Ticket takers contract	3,300	3,300		3,300
Grandstand cleaning	3,300	3,300	1,200	2,100
Restroom cleaning	3,400	3,400	1,500	1,900
Fairgrounds sweeping	800	800		800
Security	3,000	3,000		3,000
Gate keeper	1,900	1,900		1,900
Ambulance standby	1,300	1,300		1,300
Superintendent barbeque	1,550	1,550		1,550
4-H livestock budget	450	450	996	(546)
Service charges	20,000	20,000	3,115	16,885
4-H Sale purchase livestock	650	650	796	(146)
Professional services	1,000	1,000		1,000
Postage	700	700	427	273
Printing and advertising	33,800	33,800	2,611	31,189
Utilities	11,250	11,250	1,112	10,138
Rental and cleaning			1,388	(1,388)
Equipment and furniture rental	700	700		700
Miscellaneous expense	500	500	86	414
Merchandise	1,200	1,200		1,200
Membership and dues	300	300	708	(408)
Meeting expenses	1,500	1,500		1,500
Capital outlay	2,300	2,300	2,280	20
Auditing and budgeting	450	450	450	-
Night show contract	120,000	120,000		120,000
Night show stage, sound, light	18,000	18,000		18,000
Night show meals and lodging	1,800	1,800		1,800

(continued)

LOGAN COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Night show electrical	1,100	1,100		1,100
Night show insurance	4,500	4,500		4,500
Night show miscellaneous	1,500	1,500		1,500
Demolition derby contract	10,000	10,000		10,000
Demolition derby purse money	20,000	20,000		20,000
Bull riding contract	48,500	48,500		48,500
Bull riding VIP catering	200	200		200
Bull riding miscellaneous	2,000	2,000		2,000
Tractor pull contract	10,000	10,000		10,000
Booth space deposit refund	400	400		400
Utilities for camping spots	1,500	1,500		1,500
Rodeo queen expense	1,200	1,200		1,200
Rodeo queen saddle	1,500	1,500	1,500	-
Junior rodeo expense	100	100		100
Parade expense	700	700		700
Carnival expenses	37,490	37,490	118	37,372
PRCA stock contract	30,596	30,596		30,596
Brand acknowledgement	9,787	9,787		9,787
PRCA purse money	19,000	19,000		19,000
PRCA event winner	1,000	1,000		1,000
PRCA judging and labor	1,000	1,000		1,000
PRCA meals and lodging	1,000	1,000		1,000
PRCA hay and feed	250	250		250
Approval fees and dues	1,550	1,550	800	750
Rodeo entertainer	3,000	3,000		3,000
Rodeo programs	350	350		350
Rodeo miscellaneous	1,600	1,600	1,113	487
LC roping and barrels	550	550		550
Total expenditures	496,344	496,344	51,189	445,155
Net change in fund balance	<u>\$ (21,299)</u>	<u>\$ (21,299)</u>	(42,503)	<u>\$ (21,204)</u>
Fund balance at beginning of year			128,100	
Fund balance at end of year			<u>\$ 85,597</u>	

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LOGAN COUNTY, COLORADO
Pest Control Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 136,706	\$ 136,706	\$ 137,569	\$ 863
Specific ownership	14,870	14,870	15,091	221
Delinquent taxes and interest			596	596
Total taxes	151,576	151,576	153,256	1,680
Intergovernmental				
Noxious weed management grant			3,000	3,000
Charges for services				
User charges	53,500	53,500	50,228	(3,272)
Miscellaneous				
Centennial conservation district	10,000	10,000	24,891	14,891
Refund/salary and fringe	5,708	5,708	14,495	8,787
Other			50	50
Total miscellaneous	15,708	15,708	39,436	23,728
Total revenues	220,784	220,784	245,920	25,136
Expenditures				
General government				
Treasurer's fees	2,670	2,670	2,763	(93)
Health and welfare				
Salaries	85,478	85,478	77,150	8,328
Social security	5,300	5,300	4,743	557
Medicare	1,239	1,239	1,109	130
Workman's compensation	3,500	3,500	3,280	220
Retirement	2,739	2,739	2,654	85
Health insurance	9,475	9,475	9,491	(16)
Life insurance	67	67	58	9
Disability	387	387	280	107
Unemployment insurance	256	256	231	25
Cafeteria plan expense	36	36	36	-
Office supplies	700	700	1,144	(444)
Operating supplies	2,200	2,200	1,206	994
Chemicals	44,000	44,000	36,244	7,756
Gas, oil and antifreeze	4,300	4,300	3,028	1,272

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Professional services	450	450	450	-
IT maintenance			1,442	(1,442)
Telephone	600	600	1,050	(450)
Postage	75	75	39	36
Advertising and legal notices	25	25		25
Property liability insurance	2,200	2,200	3,205	(1,005)
Utilities	4,900	4,900	9,390	(4,490)
Maintenance on equipment	6,700	6,700	6,063	637
Maintenance on buildings	1,200	1,200	221	979
Rent	1,500	1,500	375	1,125
Prairie dog control	20,000	20,000	16,941	3,059
Grasshopper control	3,000	3,000		3,000
Miscellaneous	600	600	793	(193)
Memberships and dues	550	550	364	186
Meeting expense	1,200	1,200	250	950
Staff training	75	75		75
Health insurance reserve	2,000	2,000		2,000
Equipment reserve	140,000	140,000	29,782	110,218
Total health and welfare	344,752	344,752	211,019	133,733
Total expenditures	347,422	347,422	213,782	133,640
Net change in fund balance	\$ (126,638)	\$ (126,638)	32,138	\$ 158,776
Fund balance at beginning of year			204,779	
Fund balance at end of year			\$ 236,917	

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Budgetary Comparison Schedule – Proprietary Fund

The County reports the following major proprietary fund:

Enterprise Funds – These funds are used to account for operations that provide services that are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes.

- Logan County Justice Center Finance Corporation

LOGAN COUNTY, COLORADO
Logan County Justice Center Finance Corporation
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Operating revenues	\$ -	\$ -	\$ -	\$ -
Operating expenses				
Professional services	450	450	450	-
Reserve for contingency	1,076,759	1,076,759	2,120	1,074,639
Total operating expenses	1,077,209	1,077,209	2,570	1,074,639
Operating income (loss)	(1,077,209)	(1,077,209)	(2,570)	1,074,639
Nonoperating revenues (expenses)				
Earnings on investments	60,000	60,000	19,625	(40,375)
Principal paid on certificates	(2,560,000)	(2,560,000)	(1,430,000)	1,130,000
Interest paid on certificates	(102,400)	(102,400)	(102,400)	-
Total nonoperating revenues (expenses)	(2,602,400)	(2,602,400)	(1,512,775)	1,089,625
Change in net position	\$ (3,679,609)	\$ (3,679,609)	(1,515,345)	\$ 2,164,264
Adjustments to GAAP Basis				
Add principal paid on certificates			1,430,000	
Add interest paid on certificates in excess of amounts incurred			4,767	
Deduct amortization charged to interest expense			(80,815)	
Deduct amortization charged to professional services			(7,894)	
Deduct depreciation			(395,393)	
Change in net position - GAAP Basis			(564,680)	
Net position at beginning of year			13,852,737	
Net position at end of year			\$ 13,288,057	

**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.

The public report burden for this information collection is estimated to average 380 hours annually.

LOCAL HIGHWAY FINANCE REPORT	City or County: Logan County YEAR ENDING : December 31, 2020
This Information From The Records Of Logan County:	Prepared By: Debbie Unrein Phone: 970-522-0880

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	0
3. Other local imposts (from page 2)	1,581,617
4. Miscellaneous local receipts (from page 2)	162,861
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.)	0
7. Total (1 through 6)	1,744,478
B. Private Contributions	
C. Receipts from State government (from page 2)	3,923,411
D. Receipts from Federal Government (from page 2)	181,637
E. Total receipts (A.7 + B + C + D)	5,849,526

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	1,468,769
2. Maintenance:	4,367,725
3. Road and street services:	
a. Traffic control operations	0
b. Snow and ice removal	0
c. Other	0
d. Total (a. through c.)	0
4. General administration & miscellaneous	285,052
5. Highway law enforcement and safety	0
6. Total (1 through 5)	6,121,546
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total disbursements (A.6 + B.3 + C + D)	6,121,546

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				
B. Notes (Total)				0

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	4,682,587	5,849,526	6,121,546	4,410,567	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
Colorado
YEAR ENDING (mm/yy):
12/20

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	514,697	a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	0
1. Sales Taxes	1,010,484	c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	17,823
5. Specific Ownership &/or Other	56,436	g. Other Misc. Receipts	437
6. Total (1. through 5.)	1,066,920	h. Other	144,601
c. Total (a. + b.)	1,581,617	i. Total (a. through h.)	162,861
(Carry forward to page 1)		(Carry forward to page 1)	

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	3,606,357	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	6,733
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	53,713	d. Federal Transit Admin	
d. Other (Specify) - Faster bill		e. U.S. Corps of Engineers	
e. Other (Specify)	263,341	f. Other Federal	174,904
f. Total (a. through e.)	317,054	g. Total (a. through f.)	181,637
4. Total (1. + 2. + 3.f)	3,923,411	3. Total (1. + 2.g)	
		(Carry forward to page 1)	

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs			0
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements			0
(3). System Preservation		1,468,769	1,468,769
(4). System Enhancement & Operation			0
(5). Total Construction (1) + (2) + (3) + (4)	0	1,468,769	1,468,769
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	1,468,769	1,468,769
			(Carry forward to page 1)

Notes and Comments:

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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, 2020

	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture			
<u>SNAP Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Supplemental Nutrition Assistance Program	10.551	*	\$ 4,918
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	222,872
Total SNAP Cluster/U.S Department of Agriculture			227,790
U.S. Department of Health and Human Services:			
Pass through program from Colorado Department of Human Services:			
Guardianship Assistance	93.090	*	54,508
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		5,328
MaryLee Allen Promoting Safe and Stable Families Program	93.556	*	39,377
Child Support Enforcement	93.563	*	300,969
Foster Care Title IV-E	93.658	*	570,476
Adoption Assistance	93.659	*	274,784
Social Services Block Grant	93.667	*	185,381
Low-Income Home Energy Assistance	93.568	*	10,656
COVID-19 Low-Income Home Energy Assistance	93.568	*	1,249
Subtotal Low-Income Home Energy Assistance			11,905
Stephanie Tubbs Jones Child Welfare Services Program	93.645	*	36,725
COVID-19 Stephanie Tubbs Jones Child Welfare Services Program	93.645	*	854
Subtotal Stephanie Tubbs Jones Child Welfare Services Program			37,579
<u>TANF Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Temporary Assistance for Needy Families (TANF) State Programs	93.558	*	764,747
Total TANF Cluster			764,747
<u>CCDF Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Child Care and Development Block Grant	93.575	*	346,979
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	79,024
Total CCDF Cluster			426,003

See accompanying Notes to Schedule of Expenditures of Federal Awards

	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Medicaid Cluster			
Pass through program from Department of Health Care Policy and Financing: Medical Assistance Program	93.778	*	436,719
Total Medicaid Cluster			436,719
Total U.S. Department of Health and Human Services			3,107,776
U.S. Department of Homeland Security:			
Pass through program from Colorado Office of Emergency Management: Emergency Management Performance Grants	97.042	EMD-2020-EP-00004	33,000
Total U.S. Department of Homeland Security			33,000
U.S. Department of Interior:			
Pass through program from Colorado Parks and Wildlife: Enhanced Hunter Education and Safety	15.626	F17AF01106	32,173
Enhanced Hunter Education and Safety	15.626	CPW2018SMG	3,568
Total U.S. Department of Interior			35,741
U.S. Department of the Treasury			
Pass-through program from Department of Local Affairs: Coronavirus Relief Funds	21.019	CVRF CM-111	1,850,773
Pass through program from Colorado Department of Human Services: Coronavirus Relief Funds	21.019	*	35,870
Total U.S. Department of the Treasury			1,886,643
U.S. Department of Transportation:			
<u>Highway Planning and Construction Cluster</u>			
Pass through program from Colorado Department of Transportation: Highway Planning and Construction	20.205	19HA4XC00029	40,887
Highway Planning and Construction	20.205	19HA4XC0007	134,017
Total Highway Planning and Construction Cluster/ Total U.S. Department of Transportation			174,904
U.S. Election Assistance Commission:			
Pass through program from Colorado Department of State: 2018 HAVA Election Security Grants	90.404	CMS # 164084	16,306
Total U.S. Election Assistance Commission			16,306
Total Expenditures of Federal Awards			\$ 5,482,160

* Number not readily available

LOGAN COUNTY, COLORADO
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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, 2020. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Logan County, Colorado (the County), as of and for the year ended December 31, 2020, 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 7, 2021.

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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 7, 2021

**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

We have audited Logan County, Colorado's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 7, 2021

LOGAN COUNTY, COLORADO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

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 Relief Fund

CFDA No. 20.019

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, 2020

Prior year findings

There were no findings or questioned costs reported for the year ended December 31, 2019.