Logan County, Colorado

Financial Statements

For the Year Ended December 31, 2021

Table of Contents

	Page
Independent Auditors' Report	1-3
Management's Discussion and Analysis	4-11
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	14
Statement of Activities	16-17
Fund Financial Statements	
Balance Sheet – Governmental Funds	18-19
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	20
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	22-23
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Statement of Net Position – Proprietary Funds	26
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	27
Statement of Cash Flows – Proprietary Funds	28
Statement of Fiduciary Net Position	30
Statement of Changes in Fiduciary Net Position	31
Notes to Financial Statements	32-55
Required Supplementary Information	
General Fund – Budgetary Comparison Schedule	58
Road and Bridge Fund – Budgetary Comparison Schedule	59
Human Services Fund – Budgetary Comparison Schedule	60
Capital Expenditures Fund – Budgetary Comparison Schedule	61
Sales and Use Tax Capital Improvement Fund – Budgetary Comparison Schedule	62
Other Supplementary Information	
General Fund	
Budgetary Comparison Schedule - Revenues	66-68
Budgetary Comparison Schedule - Expenditures	70-89
Road and Bridge Fund	
Budgetary Comparison Schedule - Revenues	92
Budgetary Comparison Schedule - Expenditures	94-95

Table of Contents

	Page
Human Services Fund	
Budgetary Comparison Schedule – Revenues	98
Budgetary Comparison Schedule - Expenditures	99
Capital Expenditures Fund	
Budgetary Comparison Schedule - Revenues	102
Budgetary Comparison Schedule - Expenditures	103
Sales and Use Tax Capital Improvement Fund	
Budgetary Comparison Schedule - Revenues	106
Budgetary Comparison Schedule - Expenditures	107
Combining Statements and Budgetary Comparison Schedules – Nonmajor Governmental Funds	
Combining Balance Sheet	110-111
Combining Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual	112-113
Lodging Tourism Tax Fund – Budgetary Comparison Schedule	114
Television Translator Fund – Budgetary Comparison Schedule	115
E 911 Authority – Budgetary Comparison Schedule	116
Solid Waste Disposal Fund – Budgetary Comparison Schedule	118-119
Conservation Trust Fund – Budgetary Comparison Schedule	120
Ambulance Service Fund – Budgetary Comparison Schedule	121
Fair Fund – Budgetary Comparison Schedule	122-124
Pest Control Fund – Budgetary Comparison Schedule	126-127
Logan County Justice Center Finance Corporation – Budgetary Comparison Schedule	130
Colorado Department of Highways Local Highway Finance Report	132-133
Single Audit Section	
Schedule of Expenditures of Federal Awards	136-137
Notes to Schedule of Expenditures of Federal Awards	138
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*	139-140
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by The Uniform Guidance	141-143
Schedule of Findings and Questioned Costs	144-145

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Independent Auditors' Report

To the Board of County Commissioners
Logan County
Sterling, Colorado

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2021, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary information, the local highway finance report and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, the local highway finance report and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2022, 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 3, 2022

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, 2021. 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 2021 by $74,317,601. Of this amount, $22,617,663 is available to meet the County's ongoing obligations to its citizens and creditors.
- The County's total net position increased by $6,567,572 for the current year.
- As of December 31, 2021, the County's governmental funds reported combined ending fund balances of $31,384,919, an increase of $8,650,729 in comparison with the prior year.
- Unassigned fund balance for the General Fund was $11,163,186 at December 31, 2021.
- 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 32 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, 2021, the County's net position was $74,317,601.

Total net position for the County increased $6,567,572. Total net position for the governmental activities increased $19,855,629 while the business-type activities decreased $13,288,057 due to closing the Justice Center fund (which was paid off in 2021) and transferring the balance to General Fund.

TABLE 1

(in thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current assets	$ 44,986	$ 35,226	$ 0	$ 2,163	$ 44,986	$ 37,389
Capital assets, net	45,657	34,504		12,192	45,657	46,696
Other assets, net				6		6
Total assets	$ 90,643	$ 69,730	$ 0	$ 14,361	$ 90,643	$ 84,091
Deferred outflows or resources						
Deferred charges on refunding of bonds	$	$		$ 90	$	$ 90
Total Assets and deferred outflows of Resources	$ 90,643	$ 69,730	$ 0	$ 14,451	$ 90,643	$ 84, 18
Current liabilities	$ 3,812	$ 1,832	$ 0	$ 1,163	$ 3,812	$ 2,995
Long-term liabilities	2,759	2,819		0	2,759	2,819
Total liabilities	6,571	4,651	0	1,163	6,571	5,814
Deferred inflows of resources						
Deferred property tax	9,754	10,617			9,754	10,617
Net investment in capital assets	45,596	34,384		11,123	45,596	45,507
Restricted for emergencies	709	679			709	679
Restricted for public safety	661	479			661	479
Restricted for culture and recreation	350	270			350	270
Restricted for capital outlay & opera	4,384	2,013			4,384	2,013
Restricted for debt service				1,175		1,175
Unrestricted	22,618	16,637		990	22,618	17,627
Total net position	74,318	54,462	0	13,288	74,318	67,750
Total liabilities, deferred inflows of resources and net position	$ 90,643	$ 69,730	$ 0	$ 14,451	$ 90,643	$ 84,181

Description of net position is as follows:

- Net investment in capital assets $45,595,766
- Restricted for emergencies $ 709,000
- Restricted for public safety (E911) $ 660,899
- Restricted for culture and recreation (Consv Trust Fund) $ 350,508
- Restricted for capital outlay & operations (Sales & Use Tax Fund) $ 4,383,765
- Unrestricted $22,617,663

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

Investment in capital assets (land, buildings and equipment) is 61% of Logan County's net position. Logan County uses these capital assets to provide services to citizens; consequently these assets are not available for future spending.

In addition, a portion of Logan County's net position (8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position ($22,617,663) is available to meet the government's ongoing obligations to citizens and creditors.

At the end of 2021, 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 $33,945,940 was more than program expenses of $27,378,368 for an increase in net position of $6,567,572.

TABLE 2

Changes in net position (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Program Revenue						
Charges for services	$ 4,686	$ 4,686	$	$	$ 4,686	$ 4,686
Operating grants	9,962	10,615			9,962	10,615
Capital grants	739	319			739	319
General revenues						
Property taxes	10,587	10,366			10,587	10,366
Specific ownership taxes	1,161	1,142			1,161	1,142
Sales and use taxes	5,945	4,042			5,945	4,042
Other taxes	161	132			161	132
Unrestricted earnings	79	194		19	79	213
Miscellaneous	577	714			577	714
Sale of Assets	31	0			31	0
Capital Contributions	18	126			18	126
Transfers	12,782		(12,782)			
Total revenues	$ 46,728	$ 32,336	$ (12,782)	$ 19	$ 33,946	$ 32,355
Program expenses						
General government	$ 6,263	$ 7,619	$	$	$ 6,263	$ 7,619
Judicial	512	512			512	512
Public Safety	6,104	6,416			6,104	6,416
Health and welfare	6,211	6,118			6,211	6,118
Auxiliary services	612	580			612	580
Culture and recreation	684	272			684	272
Public works	6,482	5,843			6,482	5,843
Interest on long term debt	4	8	506	584	510	592
Total expenses	$ 26,872	$ 27,368	$ 506	$ 584	$ 27,378	$ 27,952
Change in net position	$ 19,856	$ 4,968	$ (13,288)	$ (565)	$ 6,568	$ 4,403

TABLE 2

Changes in net position (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Net position at beginning of year	$ 54,462	$ 49,494	$ 13,288	$ 13,853	$ 67,750	$ 63,347
Net position at end of year	$ 74,318	$ 54,462	$ 0	$ 13,288	$ 74,318	$ 67,750

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 2021, Logan County reported a combined fund balance of $31,384,919. This amount is $8,650,729 more than 2020. Of the total combined fund balance, approximately $11,163,186 consists of unassigned fund balance, which is the portion of fund balance that serves as a measure of current available financial resources.

The restricted fund balance represents resources not available for spending or those on which legal restrictions have been placed. The County's restricted fund balance makes up $6,104,172 of the combined total and includes the following:

- Restricted for emergencies $ 709,000
- Restricted for public safety $ 660,899
- Restricted for culture and recreation $ 350,508
- Restricted for capital outlay & operations $ 4,383,765

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 2021 with a fund balance of $11,866,078, which is an increase of $1,598,545 from the previous year's fund balance of $10,267,533. This increase is primarily due to increased sales and use tax, receipt of Local Fiscal Recovery funds, 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 2021 with a fund balance of $7,671,554, which is an increase of $3,260,985 from the prior year fund balance of $4,410,569. This increase is due to adjusting mill levy from General Fund to Road & Bridge for the construction of a new bridge. A federal grant has also been obtained to offset costs. Actual construction was delayed to 2022 due to increased construction costs. Other increases to revenue are Highways User Tax increasing by $560,000 and increased sales and use taxes.

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 2021 is $1,349,036, which is an increase of $13,793 from the prior year of $1,335,243. This is a reflection of conservative operating practices.

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. This fund was closed out during the year.

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 $9,500
- US Marshalls to purchase card printer $1,300
- Logan County Fair to reimburse overtime during county fair $6,939
- CRT donation $600

Clerk & Recorder
- State Grant – ERT LEDS unspent grant balance rolled forward from 2020 fund balance
- State Grant to purchase ERTB copier $1,564

Planning & Zoning
- Private donation for zoning map layer development $4,590

OEM
- CO Rural Health Center to purchase 12 SRMC radios $16,290

General Fund
- US Treasury American Recovery Plan Act Local Fiscal Recovery Funds $2,176,343
- Buffalo School District GOCO grant $350,000
- Colorado Small Business grants $136,259

Fair Fund
- State Grant Colorado Ag Even Stimulus $45,670

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, 2021, is 45,657,087 (net of accumulated depreciation). This amount includes a broad range of capital assets, including land, buildings, equipment, improvements and other infrastructure.

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

TABLE 3

Capital assets, net of depreciation (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	$ 1,133	$ 1,059	$	$ 74	$ 1,133	$ 1,133
Construction in progress						
Buildings	19,075	7,558		11,855	19,075	19,413
Equipment	5,194	5,869			5,194	5,869
Improvements	963	718		263	963	981
Infrastructure	19,292	19,299			19,292	19,299
Total	$ 45,657	34,503	$	$ 12,192	$ 45,657	$ 46,695

Long-term debt. The County had $2,820,201 in debt outstanding at year-end 2021. Detailed information about the County's long-term debt is presented in Table 4 and Note F to the financial statements.

TABLE 4

Long-term debt (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Landfill closure and post closure costs	$ 1,847	$ 1,736	$	$	$ 1,847	$ 1,736
Compensated absences	912	1,022			912	1,022
Capital lease obligation - vehicles	61	119			61	119
Certificates of participation, net of premium and discount				1,159		1,159
Total	$ 2,820	$ 2,877	$	$ 1,159	$ 2,820	$ 4,036

SIGNIFICANT ISSUES

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

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

In 2018 it was determined there was adequate fund balance in the Justice Center Fund to pay the facility off in full. Anticipating this, the Board of County Commissioners presented ballot issue IE to the voters in November 2018 to extend the .5% sales and use tax until 2025 for the sole purpose of constructing; repairing; equipping; operating; maintaining; improving or remodeling the Logan County Justice Center; Courthouse and Annex; Fairgrounds stadium and event structures; Central Services Building; Landfill structures; Heritage Center; and Road & Bridge shop facilities. Ballot issue 1E passed with 4,732 for and 3,523 against. Sales and Use Tax Capital Improvement Fund was developed solely to receive and expend these monies. Multiple projects have made good use of these funds to include resurfacing the fairgrounds parking lot, repairs to wood windows at the Courthouse, installation of new security system in the Jail, replacing doors with ADA compliant ones at the Heritage Center, replacing the old announcer booth in the fairgrounds main arena and upgrading fencing around the fairgrounds property to name a few.

In 2020, COVID-19 (a contagious disease caused by severe acute respiratory syndrome coronavirus) spread across the globe creating a world-wide pandemic. By March, due to the health issues presented by the virus, the United States Federal Government and State governments mandated business to temporarily close and people were required to social distance, quarantine if sick, or wear masks in order to prevent the spread of this disease. The Coronavirus Aid, Relief, and Economic Security Act (CARES) was signed into law March 27, 2020 in response to the economic fallout of the pandemic within the United States. This Act provided relief funds to families, workers, and businesses in the battle against the COVID-19 outbreak. Logan County received $1,865,902 in funds to use towards supporting small business owners, purchase personnel protection equipment such as masks, cleansing and disinfectant supplies, and modify work spaces in order to keep providing essential services to the public.

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

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

LONG-TERM FINANCIAL PLANNING

Facilities planning and maintenance continue to be a major area of emphasis for the County. With the development of the new Sales & Use Tax Capital Improvement fund, major renovations and repairs are being taken care of at the Justice Center, Heritage Center, Central Services Building, Landfill structures, Road & Bridge, Fairgrounds and Courthouse. It also includes funding

utilities at the Justice Center which were $273,000 in 2021. The tax supporting this fund will sunset in 2025 which will need to be either extended by voter approval or other funds reserved for ongoing maintenance.

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 2022 budget, the County's net assessed value increased 6% from 350,278,400 to 371,280,810. 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). The County was also able to give a temporary tax credit of 4.000 mills ($1,485,123) in 2022 to help ease the tax burden on property owners. This credit was made possible due to the creation of the Sales & Use Tax Capital Improvement Fund and adjusting operating expenses typically made in the General Fund. Refunds and abatements allowed an additional .013 mills, which made the adopted mill levy in 2022 to be 25.881 mills. The appropriated property tax net revenue is $9,609,118.

The adopted 2022 appropriated expenditures increased $9,242,393 from 2021 appropriations due to deferring bridge construction from 2021 to 2022 and reserving ARPA monies for 2022 HVAC upgrades to facilities and continued support of mental health needs.

County sales and use tax received in 2021 was $5,944,587 which is an increase of 47% ($1,902,650) from 2020 ($4,041,937). This increase is largely due to a new wind farm development being planned that generated $1.3M in use tax fees. Regular sales & use tax was also up 13% from the year prior.

NOTES OF INTEREST

Wind farms in Logan County continue to expand their operations which resulted in $432,108 additional revenue in 2021 for building permits. Expansion is expected to continue in 2022.

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

In 2021, the Logan County Ambulance Service was in operation for nine 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. In 2021, the Ambulance Service fund balance continues to decrease from $191,998 in 2020 to $135,840 mainly due to increased operating expenses while revenue remains relatively constant. General Fund continues to reserve $200,000 for a transfer in the event revenues are no longer adequate to support the cost.

Logan County received a generous donation of $500,000 late 2021 to assist with either the construction of a new addition to the Exhibit Center at the fairgrounds or make improvements to the facility such as but not limited to HVAC or dance floor. Requests for proposals will be issued in 2022 to decide how best to use the funds.

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, 2021

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash investments	$ 32,341,321	$ 859,877	$ 33,201,198
Receivables	11,659,665	14	11,659,679
Internal balances	859,891	(859,891)	-
Inventory	124,201		124,201
Prepaid items	892		892
Capital assets, net of depreciation	45,657,087		45,657,087
Total assets	$ 90,643,057	$ -	$ 90,643,057
Liabilities			
Accounts payable	$ 594,917		$ 594,917
Accrued salaries and benefits	303,348		303,348
Unearned grant revenues	2,331,660		2,331,660
Unearned revenues	517,362		517,362
Accrued interest payable	3,373		3,373
Noncurrent liabilities			
Due within one year	61,321		61,321
Due in more than one year	2,758,880		2,758,880
Total liabilities	6,570,861	$ -	6,570,861
Deferred inflows of resources			
Deferred property tax revenues	9,754,595		9,754,595
Net position			
Net investment in capital assets	45,595,766		45,595,766
Restricted for emergencies	709,000		709,000
Restricted for public safety	660,899		660,899
Restricted for culture and recreation	350,508		350,508
Restricted for capital outlay and operations	4,383,765		4,383,765
Unrestricted	22,617,663		22,617,663
Total net position	74,317,601	-	74,317,601
Total liabilities, deferred inflows of resources and net position	$ 90,643,057	$ -	$ 90,643,057

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, 2021

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	$ 6,263,469	$ 1,753,579	$ 560,365	$ 407,230
Judicial	511,673			
Public safety	6,103,989	1,433,747	104,315	
Health and welfare	6,211,464	52,622	4,760,059	17,905
Auxiliary services	611,877	71,726		3,645
Culture and recreation	683,902	534,454	121,545	
Public works	6,482,292	839,994	4,416,115	310,482
Interest on long-term debt	3,791			
Total governmental activities	26,872,457	4,686,122	9,962,399	739,262
Business-type activities				
Finance corporation	505,911			
Total primary government	$ 27,378,368	$ 4,686,122	$ 9,962,399	$ 739,262
General revenues, capital contributions and transfers				
Taxes				
Property taxes, levied for general purposes				
Specific ownership taxes				
Sales and use taxes				
Other taxes				
Unrestricted earnings on investments				
Miscellaneous				
Sale of assets				
Capital contributions				
Transfers				
Total general revenues, capital contributions and transfers				
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
$ (3,542,295)		$ (3,542,295)
(511,673)		(511,673)
(4,565,927)		(4,565,927)
(1,380,878)		(1,380,878)
(536,506)		(536,506)
(27,903)		(27,903)
(915,701)		(915,701)
(3,791)		
(11,484,674)	$ -	(11,480,883)
	(505,911)	(505,911)
(11,484,674)	(505,911)	(11,990,585)
10,587,055		10,587,055
1,160,443		1,160,443
5,944,587		5,944,587
160,788		160,788
79,197	327	79,524
576,958		576,958
30,896		30,896
17,906		17,906
12,782,473	(12,782,473)	-
31,340,303	(12,782,146)	18,558,157
19,855,629	(13,288,057)	6,567,572
54,461,972	13,288,057	67,750,029
$ 74,317,601	$ -	$ 74,317,601

LOGAN COUNTY, COLORADO
Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Assets				
Cash and cash investments	$ 13,466,738	$ 7,311,210	$ 1,765,694	$ 1,040,322
Property taxes receivable	7,214,357	1,113,842	853,946	371,281
Accounts receivable	376,653	494,906	2,050	33,768
Grants receivable	26,681	8,914		
Loans receivable				5,806
Due from other funds				
Due from other entities			322,109	
Inventory of supplies		124,201		
Prepaid items	892			
Total assets	$ 21,085,321	$ 9,053,073	$ 2,943,799	$ 1,451,177
Liabilities				
Accounts payable	$ 213,186	$ 166,240	$ 42,043	$ 19,845
Accrued salaries and benefits	187,121	101,437		
Unearned revenues	17,363			500,000
Unearned grant revenues	1,587,216		698,774	
Total liabilities	2,004,886	267,677	740,817	519,845
Deferred inflows of resources				
Deferred property tax revenues	7,214,357	1,113,842	853,946	371,281
Total deferred inflows of resources	7,214,357	1,113,842	853,946	371,281
Fund balance				
Nonspendable:				
Inventory		124,201		
Prepaid items	892			
Loan receivable				5,806
Restricted for:				
Emergencies	702,000			
Public safety				
Culture and recreation				
Capital outlay and operations				
Committed to:				
Capital improvements				554,245
Public safety				
Public works		7,547,353		
Health and welfare			1,349,036	
Culture and recreation				
Justice center expenditures				
Unassigned	11,163,186			
Total fund balance	11,866,078	7,671,554	1,349,036	560,051
Total liabilities, deferred inflows of resources and fund balance	$ 21,085,321	$ 9,053,073	$ 2,943,799	$ 1,451,177

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

Sales and Use Tax Fund	Other Governmental Funds	Total Governmental Funds
$ 4,076,090	$ 4,681,267	$ 32,341,321
	201,169	9,754,595
349,535	284,648	1,541,560
		35,595
		5,806
859,891		859,891
		322,109
		124,201
		892
$ 5,285,516	$ 5,167,084	$ 44,985,970
$ 41,860	$ 111,743	$ 594,917
	14,790	303,348
	99,168	616,531
	45,670	2,331,660
41,860	271,371	3,846,456
	201,169	9,754,595
-	201,169	9,754,595
		124,201
		892
		5,806
	7,000	709,000
	660,899	660,899
	350,508	350,508
4,383,765		4,383,765
		554,245
	135,840	135,840
	2,802,625	10,349,978
	263,686	1,612,722
	473,986	473,986
859,891		859,891
		11,163,186
5,243,656	4,694,544	31,384,919
$ 5,285,516	$ 5,167,084	$ 44,985,970

LOGAN COUNTY, COLORADO
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2021

Amounts reported for governmental activities in the statement of net position are different because:	
Total fund balance - governmental funds	$ 31,384,919
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.	99,169
Capital and other assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	45,657,087
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.	(2,823,574)
Net position of the governmental activities	$ 74,317,601

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, 2021

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Revenues				
Taxes	$ 9,626,108	$ 3,821,632	$ 891,929	$ 193,813
Licenses and permits	531,939	38,800		
Intergovernmental	1,443,016	4,708,183	4,202,541	543,833
Charges for services	1,407,838	5,151		1,164
Miscellaneous	510,094	15,123	25,916	1,497
Total revenues	13,518,995	8,588,889	5,120,386	740,307
Expenditures				
Current				
General government	5,981,104	113,412		5,618
Judicial	511,673			
Public safety	4,614,746			
Auxiliary services	546,070			
Health and welfare	296,580		5,106,593	538,589
Culture and recreation				
Public works		5,214,492		
Capital outlay				146,058
Debt service				
Principal				57,850
Interest and fiscal charges				6,973
Total expenditures	11,950,173	5,327,904	5,106,593	755,088
Excess of revenues over (under) expenditures	1,568,822	3,260,985	13,793	(14,781)
Other financing sources				
Transfers in				
Sale of assets	29,723			
Total other financing sources	29,723	-	-	-
Net change in fund balances	1,598,545	3,260,985	13,793	(14,781)
Fund balance at beginning of year	10,267,533	4,410,569	1,335,243	574,832
Fund balance at end of year	$ 11,866,078	$ 7,671,554	$ 1,349,036	$ 560,051

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

Sales and Use Tax Fund	Other Governmental Funds	Total Governmental Funds
$ 2,972,319	$ 713,318	$ 18,219,119
		570,739
	144,746	11,042,319
	2,050,825	3,464,978
1,599	54,619	608,848
2,973,918	2,963,508	33,906,003
105,301	3,805	6,209,240
		511,673
423,877	876,029	5,914,652
		546,070
4,569	197,347	6,143,678
18,630	642,277	660,907
	584,296	5,798,788
176,504	99,233	421,795
		57,850
		6,973
728,881	2,402,987	26,271,626
2,245,037	560,521	7,634,377
985,456		985,456
	1,173	30,896
985,456	1,173	1,016,352
3,230,493	561,694	8,650,729
2,013,163	4,132,850	22,734,190
$ 5,243,656	$ 4,694,544	$ 31,384,919

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, 2021

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - governmental funds	$ 8,650,729
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount by which depreciation exceeded capital outlays in the current period.	(643,294)
Capital assets transferred from a proprietary fund are not reported in the governmental funds. However, for governmental activities, these costs are shown in the statement of net position.	11,797,017
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).	2,519
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.	(9,192)
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.	57,850
Change in net position of governmental activities	$ 19,855,629

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, 2021

	Business-type Activities
	Justice Center Fund
Assets	
Current assets	
Cash and cash investments	$ 859,877
Accounts receivable	14
Total current assets/total assets	$ 859,891
Liabilities	
Current liabilities	
Due to other funds	$ 859,891
Total current liabilities/total liabilities	859,891
Net position	-
Total liabilities and net position	$ 859,891

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

LOGAN COUNTY, COLORADO
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2021

	Business-type Activities
	Justice Center Fund
Operating revenues	
Charges for services	$ -
Operating expenses	
General and administrative	8,474
Depreciation	395,393
Total operating expenses	403,867
Operating income (loss)	(403,867)
Nonoperating revenues (expenses)	
Earnings on investments	327
Loss on disposal of capital assets	(11,797,017)
Interest and fiscal charges	(102,044)
Total nonoperating revenues (expenses)	(11,898,734)
Loss before transfers	(12,302,601)
Transfers out	(985,456)
Change in net position	(13,288,057)
Net position at beginning of year	13,288,057
Net position at end of year	$ -

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, 2021

	Business-type Activities
	Justice Center Fund
Cash flows from operating activities	
Receipts from customers	$ 24
Payments to suppliers	(2,553)
Net cash used by operating activities	(2,529)
Cash flows from capital and related financing activities	
Principal paid on certificates of participation	(1,130,000)
Interest paid on certificates of participation	(45,200)
Net cash used by capital and related financing activities	(1,175,200)
Cash flows from noncapital financing activities	
Transfers out	(125,564)
Net cash used by noncapital financing activities	(125,564)
Cash flows from investing activities	
Earnings on investments	327
Net cash provided by investing activities	327
Net decrease in cash and cash equivalents	(1,302,966)
Cash and cash equivalents at beginning of year	2,162,843
Cash and cash equivalents at end of year	$ 859,877
Reconciliation of operating loss to net cash used by operating activities	
Operating loss	$ (403,867)
Adjustments to reconcile operating loss to net cash used by operating activities	
Depreciation	395,393
Amortization charged to professional services	5,921
Changes in assets and liabilities	
Accounts receivable	24
Net cash used by operating activities	$ (2,529)

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

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LOGAN COUNTY, COLORADO
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Custodial Fund
Assets	
Cash and cash investments	$ 4,076,753
Total assets	$ 4,076,753
Liabilities	
Due to other governments	$ 4,076,753
Total liabilities	4,076,753
Net position	-
Total liabilities and net position	$ 4,076,753

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, 2021

	Custodial Fund
Additions	
Collections for other governments	$ 35,174,850
Total additions	35,174,850
Deductions	
Disbursements to other governments	35,174,850
Total deductions	35,174,850
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.

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 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.

Note A – Summary of significant accounting policies (continued)

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.

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

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. This fund was closed out during the year.

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.

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.

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

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.

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.

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:

Description	Governmental Activities	Business-type Activities
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.

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:

Years of service	Bi-weekly accrual of hours	Maximum accrual
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:

Years of service	Bi-weekly accrual of hours	Maximum accrual
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.

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.

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.

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.

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 $33,365,804, of which $2,317,443 was insured and $31,048,361 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

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, 2021, the County had invested $4,265,538 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:

		Investment maturities (in years)		
Investment type	Fair value	Less than 1	1-5	6-10
Investment in ColoTrust	$ 4,265,538	$ 4,265,538	$ -	$ -

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

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

Cash	$ 22,151,090
Certificates of deposit	10,861,323
ColoTrust	4,265,538
Total cash and cash investments	$ 37,277,951
Statement of net position	
Cash and cash investments	$ 33,201,198
Statement of fiduciary net position	
Cash and cash investments	4,076,753
Total	$ 37,277,951

Note C – Receivables

Receivables at year-end consist of the following:

	Governmental Activities	Business-type Activities	Total Receivables
Property taxes	$ 9,754,595	$ -	$ 9,754,595
Accounts	1,541,560	14	1,541,574
Grants	35,595	-	35,595
Loans	5,806	-	5,806
Due from other entities	322,109	-	322,109
Total	$ 11,659,665	$ 14	$ 11,659,679

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 – Interfund transactions

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

Due From	Due To	Amount
Sales and Use Tax Fund	Justice Center Fund	$ 859,891

All balances resulted from the time lag between the dates that (1) interfund reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Transfers In	Transfers Out	Amount
Sales and Use Tax Fund	Justice Center Fund	$ 985,456

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. The County closed the Justice Center Fund at the end of the year with the payoff of the Justice Center bonds and transferred the remaining equity balance to the Sales and Use Tax Fund.

Note E – Capital assets

Capital asset activity for the year was as follows:

	Beginning Balance	Additions/ Adjustments	Deletions/ Transfers	Ending Balance
Governmental activities				
Capital assets, not being depreciated:				
Land	$ 1,058,885	$ -	$ 74,267	$ 1,133,152
Total capital assets, not being depreciated:	1,058,885	-	74,267	1,133,152
Capital assets, being depreciated:				
Buildings	12,564,494	241,517	18,037,688	30,843,699
Equipment	19,679,452	350,011	192,152	20,221,615
Improvements	1,151,988	49,651	865,985	2,067,624
Infrastructure	30,764,693	581,421	-	31,346,114
Total capital assets, being depreciated	64,160,627	1,222,600	19,095,825	84,479,052
Total capital assets	65,219,512	1,222,600	19,170,092	85,612,204
Less accumulated depreciation for:				
Buildings	(5,006,023)	(219,685)	(6,542,981)	(11,768,689)
Equipment	(13,810,538)	(1,024,785)	(192,152)	(15,027,475)
Improvements	(434,342)	(32,289)	(637,942)	(1,104,573)
Infrastructure	(11,465,245)	(589,135)	-	(12,054,380)
Total accumulated depreciation	(30,716,148)	(1,865,894)	(7,373,075)	(39,955,117)
Governmental activities capital assets, net	$ 34,503,364	$ (643,294)	$ 11,797,017	$ 45,657,087
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	865,985	-	(865,985)	-
Total capital assets, being depreciated	19,455,201	-	(19,455,201)	-
Total capital assets	19,529,468	-	(19,529,468)	-

Note E – Capital assets (Continued)

	Beginning Balance	Additions/ Adjustments	Deletions/ Transfers	Ending Balance
Less accumulated depreciation for:				
Buildings	(6,182,227)	(360,754)	6,542,981	-
Equipment	(551,528)	-	551,528	-
Land improvements	(603,303)	(34,639)	637,942	-
Total accumulated depreciation	(7,337,058)	(395,393)	7,732,451	-
Business-type activities capital assets, net	$ 12,192,410	$ (395,393)	$(11,797,017)	$ -

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

Governmental activities	
General government	$ 177,608
Public safety	293,452
Health and welfare	75,746
Auxiliary services	65,807
Culture and recreation	32,788
Public works	1,220,493
Total governmental activities	$ 1,865,894
Business-type activities	
Justice Center	$ 395,393

Note F – Long-term debt

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

	Beginning Balances	Additions	Reductions	Ending Balances	Due within one year
Governmental activities					
Landfill closure and postclosure	$ 1,735,962	$ 111,082	$ -	$ 1,847,044	$ -
Capital lease obligation	119,171	-	(57,850)	61,321	61,321
Compensated absences	1,022,254	-	(110,418)	911,836	-
Total	$ 2,877,387	$ 111,082	$ (168,268)	$ 2,820,201	$ 61,321

Note F – Long-term debt (Continued)

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.

	Beginning Balances	Additions	Reductions	Ending Balances	Due within one year
Business-type activities					
Certificates of participation	$ 1,130,000	$ -	$ (1,130,000)	$ -	$ -
Bond premium	37,973	-	(37,973)	-	-
Bond discount	(8,715)	-	8,715	-	-
Totals	$ 1,159,258	$ -	$ (1,159,258)	$ -	$ -

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 $1,847,044 reported as landfill closure and postclosure care liability at year-end represents the cumulative amount reported to date based on 71 percent usage of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of $764,617 as the remaining estimated capacity is filled. The estimated total current cost of the landfill closure and postclosure cost ($2,611,661) 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 $2,091,466 and $520,195, 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.

Note F – Long-term debt (Continued)

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.

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

	Capital lease obligations	
Year ended December 31,	Principal	Interest
2022	$ 61,321	$ 3,679

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, $6,970,000 of certificates of participation outstanding are considered defeased.

Note G – Risk management

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

Colorado Workers' Compensation Pool

The County is exposed to various risks of loss related to injuries of employees while on the job. The County joined together with other counties in the State of Colorado to form the County Workers' Compensation Pool (CWCP), a public entity risk pool currently operating as a common risk management and insurance program for its workers' compensation insurance coverage. The County's financial contribution for the year was $282,810. 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 $498,950. 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 H – Pension plans

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

Note H – 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 $381,435, and the County recognized pension expense of $381,435.

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

Note I – Deferred compensation plans

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

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

Note J – Joint venture

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

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

Note J – 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 K – Commitments and contingencies

Federal and state funding

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

TABOR Amendment

In November 1992, Colorado voters passed an amendment, commonly known as the Taxpayer's Bill of Rights (TABOR), to the State Constitution (Article X, Section 20) which limits the revenue raising and spending abilities of state and local governments. The limits on property taxes, revenue, and "fiscal year spending" include allowable annual increases tied to inflation and local growth. Fiscal year spending as defined by the amendment excludes spending from certain revenue and financing sources such as federal funds, gifts, property sales, fund transfers, damage awards, and fund reserves (balances). The amendment requires voter approval for any increase in mill levy or tax rates, new taxes, or creation of multi-year debt. Revenue earned in excess of the "spending limit" must be refunded or approved to be retained by the County under specified voting requirements by the entire electorate. In 1997, the voters of the County approved a ballot initiative permitting the County to retain, appropriate, and utilize, by retention for reserve, carryover fund balance, or expenditure, the full proceeds and revenues received from every source whatsoever, without limitation, in this fiscal year and all subsequent fiscal years notwithstanding any limitation of Article X, Section 20 of the Colorado Constitution. TABOR is complex and subject to judicial interpretation.

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

Note K – 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 L – 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	$ 1,154,938
Deduct principal paid on certificates of participation	(1,130,000)
Deduct interest paid on certificates of participation in excess of amounts incurred	(3,767)
Add amortization on bond discount, premium charged to interest expense	83,426
Add amortization on prepaid insurance on bonds charged to professional services	5,921
Add depreciation	395,393
Expenses reported under the basis of accounting used for financial reporting	$ 505,911
Net position reported under the budgetary basis of accounting	$ 1,063,467
Add discount on certificates of participation, net of amortization	8,714
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 certificates of participation	(1,130,000)
Deduct premium on certificates of participation, net of accretion	(37,972)
Net position reported under the basis of accounting used for financial reporting	$ -

Note M - Noncash program activity

Schedule of EBT Authorizations, Warrant Expenditures and Total Expenditures

	A	B	C	D	E
Program	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	$ 275,401	$ 683	$ 37,466	$ 312,867	$ 38,149
Low-Income Energy Assistance Program	532,991	-	15,874	548,865	15,874
Temporary Assistance for Needy Families	433,038	92,532	461,841	894,879	554,373
Regular Administration	-	-	839,546	839,546	839,546
Child Welfare	2,173,388	338,670	1,751,885	3,925,273	2,090,555
Core Services	236,577	(1,469)	423,412	659,989	421,943
Aid to the Needy Disabled	94,855	18,829	-	94,855	18,829
IV-D Administration	-	-	381,820	381,820	381,820
Child Care	326,529	62,976	269,176	595,705	332,152
Miscellaneous	43,859	7,618	243,185	287,044	250,803
Local fiscal recovery funds			162,549	162,549	162,549
Subtotal	4,116,638	519,839	4,586,754	8,703,392	5,106,593
Food Assistance	8,284,162		-	8,284,162	-
Grand Total	$ 12,400,800	$ 519,839	$ 4,586,754	$ 16,987,554	$ 5,106,593

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.

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Required Supplementary Information

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

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

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	$ 8,986,835	$ 8,986,835	$ 9,626,108	$ 639,273
Licenses and permits	92,000	92,000	531,939	439,939
Intergovernmental	378,699	2,767,334	1,443,016	(1,324,318)
Charges for services	1,108,004	1,108,004	1,407,838	299,834
Miscellaneous	334,180	346,309	510,094	163,785
Total revenues	10,899,718	13,300,482	13,518,995	218,513
Expenditures				
Current				
General government	4,760,654	4,786,742	4,553,430	233,312
Judicial	511,673	511,673	511,673	-
Public safety	4,977,903	5,012,532	4,614,746	397,786
Auxiliary services	619,804	619,804	546,070	73,734
Health and welfare	295,955	295,955	296,580	(625)
Miscellaneous	2,172,034	4,512,081	1,427,674	3,084,407
Total expenditures	13,338,023	15,738,787	11,950,173	3,788,614
Excess of revenues over (under) expenditures	(2,438,305)	(2,438,305)	1,568,822	4,007,127
Other financing sources (uses)				
Transfers out	(200,000)	(200,000)		200,000
Sale of assets			29,723	29,723
Total other financing sources (uses)	(200,000)	(200,000)	29,723	229,723
Net change in fund balance	$ (2,638,305)	$ (2,638,305)	1,598,545	$ 4,236,850
Fund balance at beginning of year			10,267,533	
Fund balance at end of year			$ 11,866,078	

LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	$ 3,231,670	$ 3,231,670	$ 3,821,632	$ 589,962
Licenses and permits	15,000	15,000	38,800	23,800
Intergovernmental	4,881,232	5,016,183	4,708,183	(308,000)
Charges for services	1,000	1,000	5,151	4,151
Miscellaneous	15,000	15,000	15,123	123
Total revenues	8,143,902	8,278,853	8,588,889	310,036
Expenditures				
General government	96,000	96,000	113,412	(17,412)
Public works	9,064,872	9,199,823	5,214,492	3,985,331
Capital outlay	12,000	12,000		12,000
Total expenditures	9,172,872	9,307,823	5,327,904	3,979,919
Net change in fund balance	$ (1,028,970)	$ (1,028,970)	3,260,985	$ 4,289,955
Fund balance at beginning of year			4,410,569	
Fund balance at end of year			$ 7,671,554	

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	$ 891,840	$ 891,840	$ 891,929	$ 89
Intergovernmental	4,787,549	4,950,098	4,202,541	(747,557)
Miscellaneous	11,640	11,640	25,916	14,276
Total revenues	5,691,029	5,853,578	5,120,386	(733,192)
Expenditures				
Health and welfare	6,077,984	6,240,533	5,106,593	1,133,940
Total expenditures	6,077,984	6,240,533	5,106,593	1,133,940
Net change in fund balance	$ (386,955)	$ (386,955)	13,793	$ 400,748
Fund balance at beginning of year			1,335,243	
Fund balance at end of year			$ 1,349,036	

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	$ 193,139	$ 193,139	$ 193,813	$ 674
Intergovernmental	432,400	432,400	543,833	111,433
Charges for services	1,000	1,000	1,164	164
Miscellaneous	12,082	12,082	1,497	(10,585)
Total revenues	638,621	638,621	740,307	101,686
Expenditures				
General government	4,050	4,050	3,944	106
Health and welfare	432,400	432,400	538,589	(106,189)
Capital outlay	436,566	436,566	146,058	290,508
Reserve for contingency	150,000	150,000	1,674	148,326
Debt service				
Principal			57,850	(57,850)
Interest and fiscal charges			6,973	(6,973)
Total expenditures	1,023,016	1,023,016	755,088	267,928
Net change in fund balance	$ (384,395)	$ (384,395)	(14,781)	$ 369,614
Fund balance at beginning of year			574,832	
Fund balance at end of year			$ 560,051	

LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	$ 1,840,000	$ 1,840,000	$ 2,972,319	$ 1,132,319
Miscellaneous	1,000	1,000	1,599	599
Total revenues	1,841,000	1,841,000	2,973,918	1,132,918
Expenditures				
General government	139,300	139,300	105,301	33,999
Public safety	569,250	569,250	423,877	145,373
Auxiliary services	78,500	78,500		78,500
Health and welfare	13,000	13,000	4,569	8,431
Culture and recreation	26,800	26,800	18,630	8,170
Capital outlay	602,200	602,200	176,504	425,696
Total expenditures	1,429,050	1,429,050	728,881	700,169
Excess of revenues over (under) expenditures	411,950	411,950	2,245,037	1,833,087
Other financing sources				
Transfers in	985,175	985,175	985,456	281
Net change in fund balance	$ 1,397,125	$ 1,397,125	3,230,493	$ 1,833,368
Fund balance at beginning of year			2,013,163	
Fund balance at end of year			$ 5,243,656	

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, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Taxes				
General property	$ 7,341,135	$ 7,341,135	$ 7,317,037	$ (24,098)
Specific ownership	720,000	720,000	801,328	81,328
Delinquent taxes and interest			7,749	7,749
Sales tax	900,000	900,000	1,108,928	208,928
Use tax	20,000	20,000	377,206	357,206
Tax advertising	4,700	4,700	9,080	4,380
Tax sale	1,000	1,000	4,780	3,780
Total taxes	8,986,835	8,986,835	9,626,108	639,273
Licenses and permits				
Liquor licenses	2,000	2,000	737	(1,263)
Building and special use permits	80,000	80,000	521,852	441,852
Zoning fees and permits	10,000	10,000	9,350	(650)
Total licenses and permits	92,000	92,000	531,939	439,939
Intergovernmental				
Cigarette taxes	3,900	3,900	4,759	859
State veterans affairs	15,000	15,000	13,627	(1,373)
Cost allocation	40,000	40,000	77,860	37,860
Mineral leasing/severance tax	60,000	60,000	21,026	(38,974)
Non-county prisoners	75,000	75,000	234,893	159,893
VALE grant	30,000	30,000	23,920	(6,080)
Emergency management	47,591	63,881	33,000	(30,881)
DUI enforcement	10,000	10,000	18,000	8,000
US Marshall		1,300	1,300	-
Click it or ticket			2,750	2,750
Police officer safety training		9,500		(9,500)
Search and rescue grant			5,581	5,581
Bulletproof vests grant	3,400	3,400	1,079	(2,321)
POST grant			13,685	13,685
Sheriff grant revenue			5,000	5,000
State grant tyler upgrade	70,808	70,808	46,059	(24,749)
GIS grant	1,000	1,000	1,300	300
NJC contract fairground facilities	18,000	18,000	18,000	-
Annex redi grant			9,606	9,606
GOCO grant		350,000	350,000	-
Electronic recording grant		19,934	23,381	3,447
Diabetes prevention grant	4,000	4,000	3,441	(559)

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
CARES funding			26,343	26,343
SB20B-001		136,259	47,107	(89,152)
Local fiscal recovery funds		1,853,788	459,734	(1,394,054)
Clerk grant tyler software		1,564	1,565	1
Total intergovernmental	378,699	2,767,334	1,443,016	(1,324,318)
Charges for services				
Rents	85,000	85,000	123,355	38,355
Heritage Center rental	2,000	2,000	950	(1,050)
Exhibit center rent	7,000	7,000	12,555	5,555
Extension office fair revenue	10,000	10,000	10,792	792
Clarence Corner revenue	25	25	423	398
Inmate phone revenue	20,000	20,000	29,369	9,369
Sheriff's office commissary	25,000	25,000	43,262	18,262
Concealed weapons permit fees	5,000	5,000	26,778	21,778
Vehicle inspection fees	3,050	3,050	4,475	1,425
Sheriff's fees	30,000	30,000	38,068	8,068
County clerk's fees	250,000	250,000	317,112	67,112
County treasurer's fees	400,000	400,000	499,953	99,953
County clerk's registration fees	200,000	200,000	214,197	14,197
County court fees	2,000	2,000	1,829	(171)
Public trustee fees	12,500	12,500	28,352	15,852
Uninsured motorist fees	8,429	8,429	2,057	(6,372)
Election fees	29,000	29,000	32,593	3,593
Assessor's fees	1,000	1,000	2,192	1,192
Shooting complex daily use fees	18,000	18,000	19,526	1,526
Total charges for services	1,108,004	1,108,004	1,407,838	299,834
Miscellaneous				
Earnings on investments	100,000	100,000	75,747	(24,253)
Reimbursement of fuel taxes			269	269
Reimbursement of salary	5,000	5,000	5,745	745
Reimbursement for county attorney	113,046	113,046	175,467	62,421
Reimbursement for lodging tax salary	33,000	33,000	33,000	-
Reimbursement for sheriff overtime and expenditures	3,000	9,939	6,940	(2,999)

(Continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2021

(Continued)	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Proceeds from insurance claims			3,534	3,534
CCOERA forfeitures			34,052	34,052
Clerk E-recording	9,434	9,434	14,879	5,445
Sheriff revenue - restitution	15,000	15,000	24,942	9,942
Reimbursement of expenditures	5,000	5,000	59,837	54,837
Sheriff reimbursement of expenditures			2,454	2,454
Silver sneaker revenue	5,000	5,000	4,357	(643)
Other	5,000	5,000	3,460	(1,540)
Sheriff admin revenue	1,500	1,500	3,392	1,892
Gary DeSoto revenue	2,000	2,000	2,806	806
CRT revenue		600	600	-
Tree donations			1,470	1,470
Veterans office donations			100	100
Donations		4,590	4,590	-
Fairground memorial donations			7,450	7,450
Fairground security deposit			1,600	1,600
Shooting complex membership	15,000	15,000	15,550	550
Shooting complex targets	18,000	18,000	20,700	2,700
Shooting complex donations			2,945	2,945
Shooting complex billboard lease	4,200	4,200	4,208	8
Total miscellaneous	334,180	346,309	510,094	163,785
Total revenue	$ 10,899,718	$ 13,300,482	$ 13,518,995	$ 218,513

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LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
General government				
Commissioners				
Salaries	$ 301,691	$ 301,691	$ 303,512	$ (1,821)
Social security	18,705	18,705	18,509	196
Medicare	4,375	4,375	4,328	47
Workman's compensation	523	523	492	31
Retirement	12,068	12,068	12,020	48
Health insurance	43,502	43,502	34,287	9,215
Life insurance	302	302	291	11
Disability insurance	349	349	346	3
Unemployment insurance	237	237	241	(4)
Office supplies	3,000	3,000	727	2,273
Professional services	100	100	2,935	(2,835)
Telephone	3,000	3,000	1,983	1,017
Postage	450	450	445	5
Advertising and legal notices	5,000	5,000	5,577	(577)
Maintenance on equipment	500	500		500
Maintenance contracts	850	850	1,008	(158)
Miscellaneous	500	500	386	114
Dues and meetings	10,200	10,200	2,603	7,597
Staff training			50	(50)
Capital outlay	1,600	1,600		1,600
Total commissioners	406,952	406,952	389,740	17,212
Attorney				
Salaries	318,236	318,236	324,914	(6,678)
Social security	19,731	19,731	19,699	32
Medicare	4,614	4,614	4,606	8
Workman's compensation	600	600	545	55
Retirement	12,729	12,729	12,530	199
Health insurance	48,335	48,335	41,913	6,422
Life insurance	335	335	240	95
Disability insurance	1,230	1,230	1,358	(128)
Unemployment insurance	955	955	962	(7)
Office supplies	1,400	1,400	1,376	24
Library	3,000	3,000	2,940	60
Telephone	1,800	1,800	1,738	62
Postage	200	200	191	9
Advertising and legal notices	300	300		300

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Professional services	100	100	20	80
Maintenance on equipment	500	500		500
Travel and transportation	500	500		500
Dues and meetings	6,154	6,154	1,958	4,196
Total attorney	420,719	420,719	414,990	5,729
Surveyor				
Salaries	4,204	4,204		4,204
Total surveyor	4,204	4,204	-	4,204
Planning and zoning				
Salaries	86,701	86,701	90,656	(3,955)
Social security	5,419	5,419	5,359	60
Medicare	1,257	1,257	1,253	4
Workman's compensation	1,653	1,653	1,276	377
Retirement	3,468	3,468	3,476	(8)
Health insurance	19,334	19,334	19,639	(305)
Life insurance	134	134	114	20
Disability insurance	382	382	369	13
Unemployment insurance	260	260	268	(8)
Office supplies	1,800	1,800	404	1,396
Compensation of boards	400	400	592	(192)
Telephone	450	450	825	(375)
Postage	400	400	231	169
Travel and transportation	800	800	1,716	(916)
Advertising and legal notices	500	500		500
Maintenance on vehicles	400	400	65	335
Maintenance on equipment	500	500		500
Maintenance contracts	1,200	1,200	1,176	24
GIS mapping	1,500	6,090	3,530	2,560
Computer software support	13,000	13,000	18,052	(5,052)
Dues and meetings	1,000	1,000		1,000
Staff training	1,000	1,000		1,000
Total planning and zoning	141,558	146,148	149,001	(2,853)

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Finance				
Salaries	130,804	130,804	139,761	(8,957)
Social security	8,110	8,110	8,512	(402)
Medicare	1,897	1,897	1,991	(94)
Workman's compensation	228	228	164	64
Retirement	5,232	5,232	5,275	(43)
Health insurance	19,334	19,334	19,442	(108)
Life insurance	134	134	125	9
Disability insurance	489	489	492	(3)
Unemployment insurance	392	392	414	(22)
Office supplies	3,250	3,250	2,647	603
Professional services			5,600	(5,600)
Telephone	600	600	541	59
Postage	175	175	92	83
Maintenance on equipment	250	250		250
Maintenance contracts	880	880	840	40
Financial system	10,835	10,835	10,485	350
Dues and meetings	200	200	325	(125)
Staff training	400	400	100	300
Capital outlay	800	800		800
Total finance	184,010	184,010	196,806	(12,796)
Human resources				
Salaries	105,188	105,188	111,760	(6,572)
Social security	6,522	6,522	6,833	(311)
Medicare	1,525	1,525	1,598	(73)
Workman's compensation	162	162	131	31
Retirement	4,208	4,208	4,230	(22)
Health insurance	19,334	19,334	19,442	(108)
Life insurance	134	134	125	9
Disability insurance	464	464	466	(2)
Unemployment insurance	316	316	331	(15)
Office supplies	2,000	2,000	2,488	(488)
Telephone	400	400	362	38
Postage	400	400	225	175
Advertising and legal notices	3,500	3,500	2,470	1,030
Maintenance on equipment	250	250		250
Maintenance contracts	750	750	1,004	(254)
Financial system	7,320	7,320	6,885	435
Miscellaneous	100	100		100

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Dues and meetings	500	500	100	400
Staff training	400	400	50	350
Total human resources	153,473	153,473	158,500	(5,027)
Information technologies				
Professional services	105,941	105,941	49,566	56,375
System software networking	7,500	7,500	1,516	5,984
System hardware networking	15,000	15,000	50,410	(35,410)
Large format printer	1,600	1,600	3,484	(1,884)
Camera system maintenance	2,000	2,000	3,503	(1,503)
Telephone support	6,500	6,500		6,500
Folder/inserter maint contract	1,400	1,400	1,400	-
Postage machine	3,000	3,000	2,910	90
County website	800	800	400	400
Capital outlay	22,000	22,000		22,000
Total information technologies	165,741	165,741	113,189	52,552
Clerk and recorder				
Salaries	417,042	417,042	428,125	(11,083)
Social security	25,857	25,857	26,308	(451)
Medicare	6,047	6,047	6,153	(106)
Workman's compensation	650	650	576	74
Retirement	16,442	16,442	16,192	250
Health insurance	87,003	87,003	79,507	7,496
Life insurance	603	603	535	68
Disability insurance	1,483	1,483	1,439	44
Unemployment insurance	1,028	1,028	1,047	(19)
Office supplies	7,800	7,800	7,614	186
Subscriptions	600	600		600
Professional services	700	700	100	600
Telephone	4,000	4,000	3,140	860
Postage	14,000	14,000	16,605	(2,605)
Travel and transportation	550	550	103	447
Advertising and legal notices	300	300	445	(145)
Maintenance on equipment	500	500		500
Maintenance contracts	5,500	5,500	4,926	574

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Miscellaneous	200	200	273	(73)
Dues and meetings	5,250	5,250	2,625	2,625
E-Recording	9,434	9,434	8,879	555
Uninsured motorist fees	8,429	8,429	2,057	6,372
ERT LEDS indexing		19,934	9,983	9,951
ARCHI search state grant	34,434	34,434	29,398	5,036
State Tyler upgrade grant	70,808	70,808	49,059	21,749
Grant/clerk equipment expense		1,564	1,565	(1)
Total clerk and recorder	718,660	740,158	696,654	43,504
Elections				
Election judges	12,000	12,000	9,877	2,123
Workman's compensation	300	300	228	72
Unemployment insurance	36	36	30	6
Office supplies	22,900	22,900	23,522	(622)
Subscriptions	900	900	967	(67)
Professional services	350	350	350	-
Telephone	430	430	490	(60)
Postage	7,000	7,000	3,433	3,567
Travel and transportation	150	150		150
Advertising and legal notices	350	350	333	17
Maintenance contracts	810	810	825	(15)
Dominion voting machine lease	40,154	40,154	40,154	-
Miscellaneous	200	200	412	(212)
HAVA compliance	300	300	51	249
Dues and meetings	1,700	1,700		1,700
Staff training	550	550		550
Voting machine	3,328	3,328	1,128	2,200
Election equipment	8,410	8,410	182	8,228
Total elections	99,868	99,868	81,982	17,886
Treasurer				
Salaries	208,378	208,378	220,886	(12,508)
Social security	12,919	12,919	13,390	(471)
Medicare	3,021	3,021	3,131	(110)
Workman's compensation	325	325	295	30

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Retirement	8,335	8,335	8,462	(127)
Health insurance	38,668	38,668	35,145	3,523
Life insurance	268	268	216	52
Disability insurance	590	590	571	19
Unemployment insurance	402	402	432	(30)
Office supplies	17,500	17,500	11,555	5,945
Professional services	5,000	5,000	2,930	2,070
Telephone	2,250	2,250	1,900	350
Postage	16,500	16,500	12,965	3,535
Travel and transportation	150	150	112	38
Advertising and legal notices	9,500	9,500	9,876	(376)
Maintenance on equipment	500	500	49	451
Maintenance contracts	1,750	1,750	1,455	295
Treasurer web page	7,973	7,973	7,973	-
Treasurer system	123,335	123,335	123,335	-
Miscellaneous	1,000	1,000	542	458
Dues and meetings	2,750	2,750	1,542	1,208
Staff training	2,500	2,500		2,500
Capital outlay	500	500		500
Total treasurer	464,114	464,114	456,762	7,352
Public trustee				
Salary	12,500	12,500	12,500	-
Social security	775	775	770	5
Medicare	181	181	180	1
Workman's compensation	21	21	18	3
Retirement	500	500	500	-
Health insurance	1,430	1,430	1,396	34
Life insurance	8	8	8	-
Office supplies	400	400	75	325
Postage	100	100		100
Travel and transportation	50	50		50
Miscellaneous	200	200		200
Dues and meetings	1,000	1,000	1,043	(43)
Capital outlay	200	200		200
Total public trustee	17,365	17,365	16,490	875

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Assessor				
Salaries	447,603	447,603	472,735	(25,132)
Social security	27,975	27,975	27,425	550
Medicare	6,490	6,490	6,419	71
Workman's compensation	9,000	9,000	7,897	1,103
Retirement	17,904	17,904	17,949	(45)
Health insurance	87,003	87,003	99,486	(12,483)
Life insurance	603	603	551	52
Disability insurance	1,644	1,644	1,600	44
Unemployment insurance	1,119	1,119	1,177	(58)
Office supplies	7,000	7,000	6,104	896
Appraisal subscriptions	1,300	1,300	791	509
License renewals	31,000	31,000	12,955	18,045
Professional services	34,300	34,300	11,641	22,659
Telephone	3,350	3,350	2,832	518
Postage	8,500	8,500	7,544	956
Travel and transportation	1,500	1,500	1,448	52
Advertising and legal notices	500	500	1,060	(560)
Maintenance on equipment	1,000	1,000	5,833	(4,833)
Maintenance contracts	4,000	4,000		4,000
Assessment software support	128,000	128,000	131,395	(3,395)
Spatialest system	6,000	6,000	1,455	4,545
GIS mapping system	25,000	25,000	24,651	349
Software and hardware support	1,000	1,000	1,665	(665)
Miscellaneous	100	100	250	(150)
Dues and meetings	12,500	12,500	7,210	5,290
Staff training	8,000	8,000	775	7,225
Capital outlay			7,753	(7,753)
Total assessor	872,391	872,391	860,601	11,790
Maintenance of buildings				
Salaries	459,198	459,198	451,484	7,714
Social security	28,470	28,470	27,413	1,057
Medicare	6,658	6,658	6,410	248
Workman's compensation	22,000	22,000	18,229	3,771
Retirement	17,768	17,768	16,249	1,519
Health insurance	106,337	106,337	98,966	7,371
Life insurance	737	737	558	179
Disability insurance	1,953	1,953	1,844	109

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Unemployment insurance	1,378	1,378	1,336	42
Operating supplies	1,200	1,200	3,083	(1,883)
Gas, oil and antifreeze	4,000	4,000	5,603	(1,603)
Maintenance supplies	1,000	1,000	4,827	(3,827)
Maintenance on pickup	4,800	4,800	5,853	(1,053)
Professional services	500	500		500
Telephone	3,000	3,000	2,426	574
Postage	150	150	161	(11)
Advertising and legal notices	200	200		200
Utilities	7,500	7,500	4,673	2,827
Maintenance on building	1,000	1,000	272	728
Maintenance on equipment	2,000	2,000	1,570	430
Staff training	500	500	300	200
Total maintenance of buildings	670,349	670,349	651,257	19,092
Maintenance - courthouse				
Operating supplies	16,000	16,000	14,268	1,732
Maintenance supplies	1,500	1,500	36	1,464
Professional services	8,700	8,700	11,033	(2,333)
Telephone	500	500	585	(85)
Utilities	61,000	61,000	81,020	(20,020)
Annex redi grant expense			4,150	(4,150)
Annex expense	1,000	1,000	521	479
Maintenance on building	50,000	50,000	38,315	11,685
Gazebo	1,000	1,000	339	661
Grass and tree replacement	1,400	1,400	1,650	(250)
Donated tree memorial expense			1,554	(1,554)
Maintenance on equipment	1,000	1,000	255	745
Maintenance contracts	6,000	6,000	6,768	(768)
Equipment rental	500	500	288	212
Miscellaneous	250	250	200	50
Christmas lighting	5,000	5,000	5,049	(49)
Total maintenance - courthouse	153,850	153,850	166,031	(12,181)
Maintenance - justice center				
Operating supplies	30,000	30,000	18,538	11,462
Maintenance supplies	2,500	2,500	66	2,434

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Professional services	16,000	16,000	13,681	2,319
Telephone	4,500	4,500	5,107	(607)
Maintenance on building	35,000	35,000	12,409	22,591
Grass and tree replacement	1,200	1,200		1,200
Maintenance on equipment	2,000	2,000	1,437	563
Maintenance - jail related	40,000	40,000	12,772	27,228
Maintenance contracts	27,500	27,500	28,190	(690)
Equipment rental	500	500	171	329
Miscellaneous	500	500		500
Total maintenance - justice center	159,700	159,700	92,371	67,329
Maintenance - central services				
Operating supplies	8,500	8,500	7,925	575
Maintenance supplies	500	500		500
Professional services	5,300	5,300	8,174	(2,874)
Utilities	43,000	43,000	44,269	(1,269)
Maintenance on building	10,000	10,000	13,569	(3,569)
Grass and tree replacement	1,000	1,000		1,000
Maintenance on equipment	500	500	32	468
Maintenance contracts	2,800	2,800	2,920	(120)
Equipment rental	500	500		500
Total maintenance - central services	72,100	72,100	76,889	(4,789)
Maintenance - heritage building				
Operating supplies	3,700	3,700	3,502	198
Maintenance supplies	300	300		300
Professional services	7,500	7,500	3,055	4,445
Utilities	22,000	22,000	21,065	935
Maintenance on building	20,000	20,000	3,426	16,574
Maintenance on equipment	1,000	1,000	31	969
Maintenance contracts	1,100	1,100	1,088	12
Total maintenance - heritage building	55,600	55,600	32,167	23,433
Total general government	4,760,654	4,786,742	4,553,430	233,312

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Judicial				
District attorney				
Professional services	511,673	511,673	511,673	-
Total judicial	511,673	511,673	511,673	-
Public safety				
Sheriff				
Salaries	1,406,669	1,413,608	1,341,930	71,678
Social security	87,213	87,213	80,845	6,368
Medicare	20,397	20,397	18,969	1,428
Workman's compensation	45,000	45,000	44,454	546
Retirement	53,067	53,067	47,124	5,943
Health insurance	241,675	241,675	223,520	18,155
Life insurance	1,675	1,675	1,385	290
Disability insurance	5,418	5,418	4,658	760
Unemployment insurance	3,930	3,930	3,697	233
Office supplies	6,000	6,000	5,497	503
Operating supplies	10,000	10,000	11,304	(1,304)
K-9 supplies	1,000	1,000	619	381
Duty and training ammunition	8,000	8,000	9,386	(1,386)
Professional services	1,000	1,000		1,000
E 911 dispatching services	309,575	309,575	309,576	(1)
Concealed weapons permit	1,000	1,000	743	257
Sexual assault kits/exams	2,500	2,500		2,500
Blue Santa	700	700		700
Telephone	25,000	25,000	14,428	10,572
Postage	5,000	5,000	1,748	3,252
Travel and transportation	50,000	50,000	57,520	(7,520)
Advertising	500	500	290	210
Maintenance on cars	45,000	45,000	38,117	6,883
Maintenance on equipment	5,000	6,300	2,964	3,336
Maintenance contracts	33,013	33,013	30,188	2,825
Equipment rental	8,712	8,712	8,712	-
Community resource team	6,000	6,600	733	5,867
Miscellaneous	500	500	277	223
Dues and meetings	7,500	7,500	7,077	423
Uniforms	7,000	7,000	3,972	3,028
SRT team	4,000	4,000	2,315	1,685

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Vests	7,000	7,000	6,118	882
Search and rescue	3,500	3,500	3,499	1
Search and rescue grant	13,500	13,500	13,502	(2)
Staff training	7,000	16,500	17,628	(1,128)
Psychological evaluations	2,000	2,000	1,930	70
Investigative work	7,500	7,500	2,778	4,722
Sheriff admin expenditures	1,500	1,500		1,500
Investigation checking	1,000	1,000	1,216	(216)
Capital outlay			26,291	(26,291)
Total sheriff	2,445,044	2,463,383	2,345,010	118,373
Jail				
Salaries	1,113,525	1,113,525	992,125	121,400
Social security	69,039	69,039	61,211	7,828
Medicare	16,146	16,146	14,315	1,831
Workman's compensation	38,000	38,000	39,053	(1,053)
Retirement	41,741	41,741	35,128	6,613
Health insurance	241,675	241,675	181,478	60,197
Life insurance	1,675	1,675	1,134	541
Disability insurance	4,595	4,595	3,376	1,219
Unemployment insurance	3,341	3,341	2,931	410
Office supplies	4,500	4,500	3,486	1,014
Operating supplies	35,000	35,000	34,372	628
Food and meals	280,000	280,000	204,287	75,713
Professional services	500	500		500
Other medical	5,000	5,000	22,528	(17,528)
Medical service agreement	226,500	226,500	222,527	3,973
Inmate insurance	5,500	5,500	5,729	(229)
Television	2,900	2,900	3,079	(179)
Travel and transportation	12,000	12,000	7,269	4,731
Inmate transport services	25,000	25,000	20,139	4,861
Maintenance on equipment	3,000	3,000		3,000
Maintenance contracts	13,023	13,023	9,759	3,264
Miscellaneous	200	200		200
Dues and meetings	350	350		350
Commissary account	25,000	25,000	25,301	(301)
Total jail	2,168,210	2,168,210	1,889,227	278,983

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Coroner				
Salaries	42,168	42,168	42,168	-
Social security	2,614	2,614	2,456	158
Medicare	611	611	574	37
Workman's compensation	375	375	506	(131)
Retirement	1,687	1,687	1,687	-
Health insurance	9,667	9,667	9,721	(54)
Life insurance	64	64	37	27
Office supplies	300	300	93	207
Operating supplies	2,000	2,000	1,753	247
Autopsies	35,000	35,000	44,170	(9,170)
Secretarial	500	500	500	-
Professional services	64,000	64,000	66,393	(2,393)
Toxicology	6,000	6,000	7,256	(1,256)
Transport	15,000	15,000	16,500	(1,500)
Telephone	625	625	825	(200)
Travel and transportation	50	50		50
Dues and meetings	4,250	4,250	2,322	1,928
Staff training	2,700	2,700	2,351	349
Total coroner	187,611	187,611	199,312	(11,701)
Victim's assistant				
Salaries	51,027	51,027	54,301	(3,274)
Social security	3,164	3,164	3,319	(155)
Medicare	740	740	776	(36)
Workman's compensation	209	209	245	(36)
Retirement	2,041	2,041	2,052	(11)
Health insurance	9,667	9,667	9,721	(54)
Life insurance	67	67	58	9
Disability insurance	225	225	226	(1)
Unemployment insurance	153	153	161	(8)
Professional services	4,000	4,000	400	3,600
Telephone	600	600	600	-
Travel and transportation	900	900	351	549
Dues and meetings	6,975	6,975	295	6,680
Total victim's assistant	79,768	79,768	72,505	7,263

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Emergency management				
Salaries	55,614	55,614	56,909	(1,295)
Social security	3,448	3,448	3,551	(103)
Medicare	806	806	830	(24)
Workman's compensation	184	184	150	34
Retirement	2,225	2,225	2,116	109
Health insurance	9,667	9,667	9,721	(54)
Life insurance	67	67	58	9
Disability insurance	282	282	233	49
Unemployment insurance	167	167	169	(2)
Office supplies	1,000	1,000	1,633	(633)
Emergency center supplies	1,000	1,000	448	552
Professional services	1,700	1,700		1,700
Telephone	1,850	1,850	1,765	85
Postage	60	60	18	42
Travel and transportation	2,200	2,200	1,172	1,028
Advertising and legal notices	400	400		400
Maintenance on vehicles	2,500	2,500	1,355	1,145
Equipment rental	1,000	1,000	529	471
Maintenance contracts	1,500	1,500	1,532	(32)
Building rental	1,500	1,500	1,500	-
Miscellaneous	300	300	405	(105)
Dues and meetings	2,400	2,400	930	1,470
Uniforms	350	350	328	22
Staff training	1,500	1,500	360	1,140
CPR training/expenses	550	550		550
Capital outlay	5,000	21,290	22,980	(1,690)
Total emergency management	97,270	113,560	108,692	4,868
Total public safety	4,977,903	5,012,532	4,614,746	397,786
Auxiliary services				
Extension				
Salaries	143,223	143,223	112,765	30,458
Social security	2,796	2,796	2,672	124
Medicare	654	654	625	29
Workman's compensation	85	85	73	12
Retirement	1,404	1,404	1,405	(1)
Health insurance	9,667	9,667	9,721	(54)

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Life insurance	67	67	67	-
Disability insurance	155	155	156	(1)
Unemployment insurance	135	135	130	5
Office supplies	2,250	2,250	1,642	608
Agronomy agent	2,100	2,100		2,100
Telephone	1,400	1,400	963	437
Postage	1,000	1,000	577	423
Travel and transportation	1,850	1,850	884	966
Advertising and legal notices	100	100	100	-
Maintenance on vehicles	1,900	1,900	1,693	207
Maintenance on equipment	1,500	1,500		1,500
Maintenance contracts	4,000	4,000	2,520	1,480
Dues and meetings	5,800	5,800	1,155	4,645
Staff training	1,800	1,800	487	1,313
Diabetes prevention	4,000	4,000	3,977	23
Total extension	185,886	185,886	141,612	44,274
Extension - fair				
Supplies	1,200	1,200	2,190	(990)
Judges meals	1,500	1,500	640	860
Prizes and awards	10,000	10,000	15,024	(5,024)
Premium payout	8,000	8,000	8,005	(5)
Special events	832	832	433	399
Judging services	7,850	7,850	7,769	81
Postage	100	100		100
Programs and printing	1,200	1,200		1,200
Equipment repairs	700	700	116	584
Scale maintenance	500	500	164	336
Equipment rental	250	250		250
Retinal scanning	200	200	1,758	(1,558)
Equipment reserve	1,000	1,000		1,000
Total extension - fair	33,332	33,332	36,099	(2,767)
Fairgrounds				
Salaries	5,000	5,000	5,422	(422)
Social security	310	310	332	(22)
Medicare	73	73	78	(5)

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Workman's compensation	100	100	1	99
Unemployment insurance	15	15	17	(2)
Operating supplies	7,000	7,000	14,941	(7,941)
Gas, oil and antifreeze	4,500	4,500	7,525	(3,025)
Maintenance supplies	5,000	5,000	1,274	3,726
Contract services	3,820	3,820	4,242	(422)
Telephone	2,000	2,000	2,820	(820)
Postage	50	50	41	9
Advertising and legal notices	200	200		200
Utilities	52,000	52,000	53,477	(1,477)
Logan well users	1,000	1,000	698	302
Maintenance on buildings	30,500	30,500	9,318	21,182
Maintenance on equipment	6,000	6,000	19,131	(13,131)
Equipment rental	500	500	161	339
Deposit refund			100	(100)
Memorial fence donations			1,133	(1,133)
Total fairgrounds	118,068	118,068	120,711	(2,643)
Veterans office				
Salaries	27,785	27,785	29,299	(1,514)
Social security	1,723	1,723	2,030	(307)
Medicare	403	403	475	(72)
Workman's compensation	40	40	83	(43)
Retirement	1,111	1,111	1,082	29
Health insurance	9,667	9,667	3,694	5,973
Life insurance	67	67	29	38
Disability insurance	118	118	119	(1)
Unemployment insurance	83	83	87	(4)
Office supplies	600	600	473	127
Telephone	1,020	1,020	1,027	(7)
Postage and box rent	100	100	89	11
Travel and transportation	750	750	191	559
Maintenance contract	200	200	537	(337)
Dues and meetings	1,550	1,550		1,550
Capital outlay	500	500		500
Total veterans office	45,717	45,717	39,215	6,502

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Heritage center				
Salaries	60,957	60,957	66,962	(6,005)
Social security	3,779	3,779	3,605	174
Medicare	884	884	843	41
Workman's compensation	100	100	82	18
Retirement	1,898	1,898	1,871	27
Health insurance	9,667	9,667	14,531	(4,864)
Life insurance	67	67	67	-
Disability insurance	209	209	206	3
Unemployment insurance	183	183	198	(15)
Office supplies	1,100	1,100	476	624
Operating supplies	100	100	47	53
Maintenance supplies	100	100		100
Silver Sneaker expenses	3,200	3,200	1,737	1,463
Professional services	430	430	338	92
Telephone	1,890	1,890	2,016	(126)
Postage	350	350	123	227
Maintenance contracts	1,900	1,900	890	1,010
Miscellaneous	500	500	250	250
Dues and meetings	145	145	145	-
Staff training	320	320		320
Total heritage center	87,779	87,779	94,387	(6,608)
Desoto youth				
Operating supplies	200	200	111	89
Utilities	10,500	10,500	13,436	(2,936)
Maintenance on buildings	2,000	2,000	1,009	991
Desoto financial expense	1,000	1,000	907	93
Total desoto youth	13,700	13,700	15,463	(1,763)
Library				
Bookmobile	24,500	24,500		24,500
Fleming library	350	350	350	-
Crook library	350	350	350	-
Total library	25,200	25,200	700	24,500

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Sunset gardens				
Salaries	9,050	9,050	3,475	5,575
Social security	561	561	215	346
Medicare	131	131	50	81
Workman's compensation	380	380	161	219
Retirement	360	360	138	222
Health insurance	1,220	1,220	498	722
Life insurance	8	8	3	5
Disability insurance	40	40	8	32
Unemployment insurance	27	27	10	17
Operating supplies	500	500	167	333
Repair and maint supplies	1,000	1,000	508	492
Professional services	4,500	4,500	4,000	500
Rental and cleaning	1,000	1,000	1,980	(980)
Logan well users			282	(282)
Repairs - building/grounds	25,000	25,000	35,346	(10,346)
Grass and tree replacement			60	(60)
Miscellaneous	300	300		300
Donated funds projects			390	(390)
Capital outlay	10,000	10,000	6,928	3,072
Total sunset gardens	54,077	54,077	54,219	(142)
Shooting complex				
Salaries	10,000	10,000	5,384	4,616
Social security	620	620	334	286
Medicare	145	145	78	67
Workman's compensation	200	200	252	(52)
Retirement	280	280	205	75
Health insurance	958	958	737	221
Life insurance	6	6	5	1
Disability insurance	31	31	11	20
Unemployment insurance	30	30	15	15
Operating supplies	5,000	5,000	2,225	2,775
Membership expense	1,000	1,000	2,342	(1,342)
Target expense	18,000	18,000	9,991	8,009
Repair and maint supplies	500	500	211	289
Professional services	200	200		200
Postage	250	250	122	128
Travel and transportation	500	500		500
Advertising	825	825		825

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Utilities	3,500	3,500	3,970	(470)
Port a pots rental and cleaning	4,000	4,000	4,800	(800)
Maintenance on buildings	2,000	2,000	4,465	(2,465)
Equipment repair	2,000	2,000	900	1,100
Dues and meetings	350	350		350
Training	150	150		150
Donated funds projects	5,500	5,500	7,617	(2,117)
Total shooting complex	56,045	56,045	43,664	12,381
Total auxiliary services	619,804	619,804	546,070	73,734
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	775	(625)
Total mental health	85,426	85,426	86,051	(625)
Total health and welfare	295,955	295,955	296,580	(625)
Tourist information center				
Salaries	69,058	69,058	74,294	(5,236)
Social security	4,282	4,282	4,516	(234)
Medicare	1,001	1,001	1,056	(55)
Workman's compensation	88	88	92	(4)
Retirement	1,810	1,810	1,820	(10)
Health insurance	9,667	9,667	9,721	(54)
Life insurance	67	67	58	9
Disability insurance	199	199	201	(2)
Unemployment insurance	207	207	221	(14)
Office supplies	400	400	242	158
Operating supplies	145	145	289	(144)
Telephone	564	564	330	234
Postage	50	50		50

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Advertising and legal notices	1,000	1,000	1,241	(241)
Maintenance on equipment	50	50		50
Maintenance contracts	420	420	538	(118)
Dues and meetings	500	500	27	473
Staff training	500	500		500
Total tourist information center	90,008	90,008	94,646	(4,638)
Intergovernmental cooperation				
NECALG	28,357	28,357	28,357	-
NECTA	54,385	54,385	54,385	-
GOCO grant		350,000	350,000	-
Total intergovernmental cooperation	82,742	432,742	432,742	-
Miscellaneous account				
Logan county chamber dues	600	600	600	-
CCI dues	15,150	15,150	15,000	150
NACO dues	454	454	454	-
Treasurers fees	166,000	166,000	176,064	(10,064)
Cafeteria plan expense	6,000	6,000	5,789	211
Abatement refunds	5,000	5,000	2,760	2,240
Christmas appreciation	13,000	13,000	11,954	1,046
Unemployment account services	1,250	1,250	1,212	38
Property liability insurance	250,000	250,000	271,037	(21,037)
Auditing and budgeting	18,700	18,700	21,700	(3,000)
Maintenance - county vehicles	5,000	5,000	5,158	(158)
Communication tower utilities	15,000	15,000	7,991	7,009
Mined land reclamation	15,000	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	-
Donations			1,500	(1,500)
EMS subsidy	130	130		130
Clarence corner expense	500	500	529	(29)
SB20B-001		136,259	43,500	92,759

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Local fiscal recovery		1,853,788	193,350	1,660,438
Miscellaneous reserve			2,446	(2,446)
Health insurance reserve	260,000	260,000	53,890	206,110
Contingency reserve	1,163,000	1,163,000	7,352	1,155,648
Total miscellaneous account	1,999,284	3,989,331	900,286	3,089,045
Total expenditures	$ 13,338,023	$ 15,738,787	$ 11,950,173	$ 3,788,614

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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, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Taxes				
General property	$ 2,101,670	$ 2,101,670	$ 2,103,080	$ 1,410
Specific ownership	210,000	210,000	229,410	19,410
Delinquent taxes and interest			3,008	3,008
Sales tax	900,000	900,000	1,108,928	208,928
Use tax	20,000	20,000	377,206	357,206
Total taxes	3,231,670	3,231,670	3,821,632	589,962
Licenses and permits				
Road and highway permits	15,000	15,000	38,800	23,800
Total licenses and permits	15,000	15,000	38,800	23,800
Intergovernmental				
Highway users tax	3,500,000	3,500,000	4,166,333	666,333
Motor vehicle fee $1.50	22,000	22,000	22,272	272
Motor vehicle fee $2.50	30,000	30,000	31,827	1,827
Missile site road maintenance	42,318	42,318	42,318	-
Federal bridge grant	984,504	984,504		(984,504)
Federal bridge engineering grant	144,000	144,000	112,193	(31,807)
DOLA grant	158,410	158,410	198,289	39,879
Local fiscal recovery funds		134,951	134,951	-
Total intergovernmental	4,881,232	5,016,183	4,708,183	(308,000)
Charges for services				
MV emissions fee			563	563
Materials and services	1,000	1,000	4,588	3,588
Total charges for services	1,000	1,000	5,151	4,151
Miscellaneous revenue				
Capital credits			2,098	2,098
Refunds of expenditures			370	370
Refunds - county vehicle expense	15,000	15,000	9,534	(5,466)
Refunds - salary and fringe			3,121	3,121
Total miscellaneous	15,000	15,000	15,123	123
Total revenues	$ 8,143,902	$ 8,278,853	$ 8,588,889	$ 310,036

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LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
General government				
Treasurer's fees	$ 96,000	$ 96,000	$ 113,412	$ (17,412)
Public works				
Salaries	2,081,265	2,216,216	2,039,408	176,808
Social security	129,038	129,038	123,356	5,682
Medicare	30,178	30,178	28,890	1,288
Workman's compensation	137,000	137,000	122,701	14,299
Retirement	80,851	80,851	74,796	6,055
Health insurance	415,681	415,681	376,615	39,066
Life insurance	2,881	2,881	2,226	655
Disability insurance	8,909	8,909	8,124	785
Unemployment insurance	6,244	6,244	6,031	213
Cafeteria plan expense	2,430	2,430	2,358	72
Office supplies	1,200	1,200	1,219	(19)
Shop supplies	5,000	5,000	3,785	1,215
Rug and uniform cleaning	4,800	4,800	5,304	(504)
Road construction supplies	6,500	6,500	2,485	4,015
Crack filling	35,000	35,000	22,050	12,950
Freight	40,000	40,000		40,000
Sealcoat	500,000	500,000		500,000
Road oil - overlay	500,000	500,000	48,309	451,691
Gravel and sand	85,000	85,000	115,853	(30,853)
Culverts	45,000	45,000	18,006	26,994
Patching	20,000	20,000	6,338	13,662
Dust control	120,000	120,000		120,000
Steel and iron	3,000	3,000	1,554	1,446
Road signs	16,000	16,000	17,602	(1,602)
Paint	22,000	22,000		22,000
Chemicals	44,500	44,500	44,000	500
Gas, oil and antifreeze	480,000	480,000	582,794	(102,794)
Tires and tubes	50,000	50,000	61,046	(11,046)
Maintenance on equipment	225,000	225,000	279,949	(54,949)
Maintenance on autos	40,000	40,000	32,433	7,567
Repair on county vehicles	7,000	7,000	2,387	4,613
Small tools	3,000	3,000	1,519	1,481
Professional services	20,000	20,000		20,000
IT maintenance	10,089	10,089	4,500	5,589
Telephone	6,100	6,100	5,436	664
Postage	500	500	714	(214)

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Advertising and legal notices	2,500	2,500	1,335	1,165
Property and liability insurance	85,000	85,000	93,685	(8,685)
Utilities	37,500	37,500	46,844	(9,344)
Maintenance on buildings	7,000	7,000	17,775	(10,775)
Maintenance on radios	2,000	2,000	751	1,249
Maintenance contracts	450	450	435	15
Rentals of buildings and land	850	850	850	-
Rentals of equipment	111,395	111,395	111,972	(577)
Miscellaneous	1,500	1,500	2,181	(681)
Memberships and dues	250	250	71	179
Meeting expense	650	650		650
Staff training	750	750		750
Gravel permit fee	8,000	8,000	6,123	1,877
Mined land reclamation	25,000	25,000		25,000
Bridge repair and replacement	1,450,000	1,450,000	16,117	1,433,883
Natural disaster expense	5,000	5,000		5,000
Drug testing	1,400	1,400	1,075	325
Auditing and budgeting	1,600	1,600	1,600	-
Bridge engineering grant	180,000	180,000	129,099	50,901
Road maint construction grant	316,820	316,820	396,578	(79,758)
Bridge repair grant	1,230,630	1,230,630	11,143	1,219,487
Municipalities	307,411	307,411	314,879	(7,468)
Health insurance reserve	105,000	105,000	20,191	84,809
Total public works	9,064,872	9,199,823	5,214,492	3,985,331
Capital outlay	12,000	12,000		12,000
Total expenditures	$ 9,172,872	$ 9,307,823	$ 5,327,904	$ 3,979,919

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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, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	$ 805,640	$ 805,640	$ 802,416	$ (3,224)
Specific ownership	85,950	85,950	89,803	3,853
Delinquent taxes and interest	250	250	(290)	(540)
Total taxes	891,840	891,840	891,929	89
Intergovernmental				
Old age pension	25,434	25,434	39,004	13,570
Low-income home energy assistance program	31,019	31,019	15,874	(15,145)
Temporary assistance for needy families	518,216	518,216	424,591	(93,625)
Regular administration	760,642	760,642	711,328	(49,314)
Child welfare	1,675,243	1,675,243	1,474,535	(200,708)
Core services	328,465	328,465	412,526	84,061
Child support enforcement	337,284	337,284	306,933	(30,351)
Child care	273,024	273,024	269,176	(3,848)
Miscellaneous	838,222	838,222	386,025	(452,197)
Local fiscal recovery funds		162,549	162,549	-
Total intergovernmental	4,787,549	4,950,098	4,202,541	(747,557)
Miscellaneous				
Child support retainage	11,640	11,640	25,916	14,276
Total revenues	$ 5,691,029	$ 5,853,578	$ 5,120,386	$ (733,192)

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
Health and welfare				
Old age pension	$ 25,434	$ 25,434	$ 38,149	$ (12,715)
Low-income energy assistance program	31,019	31,019	15,874	15,145
Temporary assistance for needy families	654,311	654,311	554,373	99,938
Regular administration	941,862	941,862	839,546	102,316
Child welfare	2,330,736	2,330,736	2,090,555	240,181
Core services	400,493	400,493	421,943	(21,450)
Aid to the needy disabled	22,000	22,000	18,829	3,171
Child support enforcement	450,582	450,582	381,820	68,762
Child care	331,288	331,288	332,152	(864)
Miscellaneous	890,259	890,259	250,803	639,456
Local fiscal recovery funds		162,549	162,549	-
Total expenditures	$ 6,077,984	$ 6,240,533	$ 5,106,593	$ 1,133,940

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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, 2021

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes				
General property	$ 175,139	$ 175,139	$ 174,535	$ (604)
Specific ownership	18,000	18,000	19,118	1,118
Delinquent taxes and interest			160	160
Total taxes	193,139	193,139	193,813	674
Intergovernmental				
JBBS contract revenue	432,400	432,400	537,688	105,288
Shooting complex grant			3,645	3,645
Tourism grant			2,500	2,500
Total intergovernmental	432,400	432,400	543,833	111,433
Charges for services				
Ballpark sewer tap fee	1,000	1,000	1,164	164
Miscellaneous				
Earnings on investments	5,000	5,000	1,497	(3,503)
Other revenue	7,082	7,082		(7,082)
Total miscellaneous	12,082	12,082	1,497	(10,585)
Total revenues	$ 638,621	$ 638,621	$ 740,307	$ 101,686

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
General government				
Treasurer's fees	$ 3,600	$ 3,600	$ 3,494	$ 106
Auditing and budgeting	450	450	450	-
Total general government	4,050	4,050	3,944	106
Health and welfare				
JBBS contract expense	432,400	432,400	538,589	(106,189)
Total health and welfare	432,400	432,400	538,589	(106,189)
Capital outlay				
Ballpark sewer line	50,000	50,000		50,000
Ambulance equipment reserve	150,000	150,000		150,000
Treasurer - equipment	2,500	2,500	2,276	224
Jail - equipment	23,672	23,672	20,678	2,994
Sheriff - equipment	9,460	9,460	15,094	(5,634)
Sheriff - vehicles	161,804	161,804	90,835	70,969
Planning and zoning - equipment	7,500	7,500	7,227	273
NECTA vehicle/county share	15,930	15,930		15,930
Building and grounds - equipment	5,000	5,000		5,000
Shooting range small grant			4,860	(4,860)
Shooting range improvements	5,000	5,000	2,988	2,012
Sunset gardens improvements	3,200	3,200		3,200
OEM - equipment	2,500	2,500	2,100	400
Total capital outlay	436,566	436,566	146,058	290,508
Debt service				
Principal			57,850	(57,850)
Interest and fiscal charges			6,973	(6,973)
Total debt service	-	-	64,823	(64,823)
Reserve for contingency	150,000	150,000	1,674	148,326
Total expenditures	$ 1,023,016	$ 1,023,016	$ 755,088	$ 267,928

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Budgetary Comparison Schedules – Sales and Use Tax Capital Improvement Fund

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

LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
Sales tax	$ 1,800,000	$ 1,800,000	$ 2,217,862	$ 417,862
Use tax	40,000	40,000	754,457	714,457
Total taxes	1,840,000	1,840,000	2,972,319	1,132,319
Miscellaneous revenue				
Earnings on investments	1,000	1,000	1,599	599
Total revenues	$ 1,841,000	$ 1,841,000	$ 2,973,918	$ 1,132,918

LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
General government				
Courthouse maintenance	$ 102,500	$ 102,500	$ 46,290	$ 56,210
Treasurer's fees	36,800	36,800	59,011	(22,211)
Total general government	139,300	139,300	105,301	33,999
Public safety				
Utilities	260,000	260,000	273,235	(13,235)
Justice center maintenance	309,250	309,250	150,642	158,608
Total public safety	569,250	569,250	423,877	145,373
Auxiliary services				
Heritage center maintenance	78,500	78,500		78,500
Health and welfare				
Central services building maintenance	13,000	13,000	4,569	8,431
Culture and recreation				
Fairgrounds maintenance	26,800	26,800	18,630	8,170
Capital outlay				
Courthouse improvements	41,800	41,800	67,645	(25,845)
Justice center improvements	64,400	64,400	59,225	5,175
Fairgrounds improvements	389,500	389,500	42,362	347,138
Heritage center improvements	6,500	6,500	7,272	(772)
Miscellaneous improvements	100,000	100,000		100,000
Total capital outlay	602,200	602,200	176,504	425,696
Total expenditures	$ 1,429,050	$ 1,429,050	$ 728,881	$ 700,169

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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, 2021

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Solid Waste Disposal Fund
Assets				
Cash and cash investments	$ 172,606	$ 129,044	$ 627,455	$ 2,772,008
Property taxes receivable		55,692		
Accounts receivable	22,065	374	38,964	63,615
Total assets	$ 194,671	$ 185,110	$ 666,419	$ 2,835,623
Liabilities				
Accounts payable	$ 4,433	$ 915	$ 5,520	$ 21,222
Accrued salaries and benefits				11,776
Unearned revenues				
Unearned grant revenues				
Total liabilities	4,433	915	5,520	32,998
Deferred inflows of resources				
Deferred property tax revenues		55,692		
Total deferred inflows of resources	-	55,692	-	-
Fund balance				
Restricted for:				
Emergencies				
Public safety			660,899	
Culture and recreation				
Committed to:				
Public safety				
Public works				2,802,625
Health and welfare				
Culture and recreation	190,238	128,503		
Total fund balance	190,238	128,503	660,899	2,802,625
Total liabilities, deferred inflows of resources and fund balance	$ 194,671	$ 185,110	$ 666,419	$ 2,835,623

Special Revenue Funds					
Conservation Trust Fund	Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
$ 350,494	$ 155,228	$ 202,889	$ 271,543	$ 4,681,267
			145,477	201,169
14	155,605		4,011	284,648
$ 350,508	$ 310,833	$ 202,889	$ 421,031	$ 5,167,084
	$ 75,825	$ 1,974	$ 1,854	$ 111,743
			3,014	14,790
	99,168			99,168
		45,670		45,670
$ -	174,993	47,644	4,868	271,371
			145,477	201,169
-	-	-	145,477	201,169
			7,000	7,000
				660,899
350,508				350,508
	135,840			135,840
				2,802,625
			263,686	263,686
		155,245		473,986
350,508	135,840	155,245	270,686	4,694,544
$ 350,508	$ 310,833	$ 202,889	$ 421,031	$ 5,167,084

LOGAN COUNTY, COLORADO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2021

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Solid Waste Disposal Fund
Revenues				
Taxes	$ 136,002	$ 58,155	$ 366,246	$ 14
Intergovernmental	37,500	1,398		18,414
Charges for services				794,879
Miscellaneous	2,194		187	
Total revenues	175,696	59,553	366,433	813,307
Expenditures				
Current				
General government		1,048		
Public safety			120,024	
Health and welfare				
Culture and recreation	149,341	46,650		
Public works				584,296
Capital outlay			64,337	16,991
Total expenditures	149,341	47,698	184,361	601,287
Excess of revenues over (under) expenditures	26,355	11,855	182,072	212,020
Other financing sources				
Sale of assets				1,173
Net change in fund balances	26,355	11,855	182,072	213,193
Fund balance at beginning of year	163,883	116,648	478,827	2,589,432
Fund balance at end of year	$ 190,238	$ 128,503	$ 660,899	$ 2,802,625

Special Revenue Funds					
Conservation Trust Fund	Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
			$ 152,901	$ 713,318
$ 80,792		$ 3,253	3,389	144,746
	$ 699,848	503,476	52,622	2,050,825
167		9,205	42,866	54,619
80,959	699,848	515,934	251,778	2,963,508
			2,757	3,805
	756,005			876,029
			197,347	197,347
		446,286		642,277
				584,296
			17,905	99,233
-	756,005	446,286	218,009	2,402,987
80,959	(56,157)	69,648	33,769	560,521
				1,173
80,959	(56,157)	69,648	33,769	561,694
269,549	191,997	85,597	236,917	4,132,850
$ 350,508	$ 135,840	$ 155,245	$ 270,686	$ 4,694,544

LOGAN COUNTY, COLORADO
Lodging Tourism Tax Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
Lodging tax	$ 100,000	$ 100,000	$ 136,002	$ 36,002
Intergovernmental				
Marketing grant	37,500	37,500	37,500	-
Miscellaneous	2,500	2,500	2,194	(306)
Total revenues	140,000	140,000	175,696	35,696
Expenditures				
Culture and recreation				
Tourism projects	100,000	100,000	58,453	41,547
Tourism manager's salary	33,000	33,000	33,000	-
Welcome center	12,000	12,000	6,888	5,112
Logan county fair board	6,000	6,000	6,000	-
Certified distributions	4,700	4,700		4,700
Tourism conference	2,000	2,000		2,000
Volunteer incentives	2,000	2,000		2,000
Northeast Colorado travel region	3,000	3,000		3,000
Tourist center donations	2,500	2,500	2,920	(420)
Marketing grant	50,000	50,000	42,080	7,920
Total culture and recreation	215,200	215,200	149,341	65,859
Reserve for contingency	64,958	64,958		64,958
Total expenditures	280,158	280,158	149,341	130,817
Net change in fund balance	$ (140,158)	$ (140,158)	26,355	$ 166,513
Fund balance at beginning of year			163,883	
Fund balance at end of year			$ 190,238	

LOGAN COUNTY, COLORADO
Television Translator Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	$ 52,542	$ 52,542	$ 52,359	$ (183)
Specific ownership	5,255	5,255	5,735	480
Delinquent taxes and interest			61	61
Total taxes	57,797	57,797	58,155	358
Intergovernmental				
Channel relocation reimbursement	2,000	2,000	1,398	(602)
Total revenues	59,797	59,797	59,553	(244)
Expenditures				
General government				
Treasurer's fees	1,400	1,400	1,048	352
Culture and recreation				
Supplies and repairs	8,000	8,000	1,335	6,665
Professional services	1,000	1,000	450	550
Telephone	2,400	2,400	635	1,765
IP signal delivery	16,800	16,800		16,800
Advertising	100	100		100
Property liability insurance	400	400	581	(181)
Utilities	14,500	14,500	10,545	3,955
Maintenance contracts	19,763	19,763	19,764	(1)
Miscellaneous	100	100		100
Tower lease	3,500	3,500	3,547	(47)
Equipment replacement reserve	20,000	20,000	9,793	10,207
Total culture and recreation	86,563	86,563	46,650	39,913
Capital outlay	10,000	10,000		10,000
Total expenditures	97,963	97,963	47,698	50,265
Net change in fund balance	$ (38,166)	$ (38,166)	11,855	$ 50,021
Fund balance at beginning of year			116,648	
Fund balance at end of year			$ 128,503	

LOGAN COUNTY, COLORADO
E 911 Authority
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
E911 surcharge	$ 328,000	$ 328,000	$ 366,246	$ 38,246
Miscellaneous				
Earnings on investments	1,500	1,500	187	(1,313)
Total revenues	329,500	329,500	366,433	36,933
Expenditures				
Public safety				
Office supplies	250	250	92	158
Professional services	5,000	5,000	3,950	1,050
GIS license	25,000	25,000		25,000
Travel and transportation	3,000	3,000		3,000
Insurance	2,500	2,500	2,317	183
Emergency notification	20,000	20,000	16,931	3,069
Text to 911	3,300	3,300		3,300
Bank fees	100	100	26	74
Audit	500	500		500
Telephone services	27,000	27,000	26,990	10
E911 share of dispatch center	65,000	65,000	64,238	762
Tech support	10,000	10,000	533	9,467
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	179,650	179,650	115,077	64,573
Capital outlay	99,500	99,500	64,337	35,163
Reserve for contingency	496,618	496,618	4,947	491,671
Total expenditures	775,768	775,768	184,361	591,407
Net change in fund balance	$ (446,268)	$ (446,268)	182,072	$ 628,340
Fund balance at beginning of year			478,827	
Fund balance at end of year			$ 660,899	

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LOGAN COUNTY, COLORADO
Solid Waste Disposal Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
Delinquent taxes and interest			$ 14	$ 14
Intergovernmental				
Local fiscal recovery funds		$ 18,414	18,414	-
Charges for services				
Landfill disposal fees	$ 630,000	630,000	733,611	103,611
Recycling fees	2,000	2,000	3,958	1,958
Closure cost surcharge	38,000	38,000	56,700	18,700
E-waste recycling fees	1,200	1,200	610	(590)
Total charges for services	671,200	671,200	794,879	123,679
Total revenues	671,200	689,614	813,307	123,693
Expenditures				
Public works				
Salaries	247,901	266,315	265,534	781
Social security	15,370	15,370	16,453	(1,083)
Medicare	3,595	3,595	3,848	(253)
Workman's compensation	15,800	15,800	15,389	411
Retirement	9,836	9,836	9,913	(77)
Health insurance	38,668	38,668	38,885	(217)
Life insurance	268	268	240	28
Disability	878	878	883	(5)
Unemployment insurance	744	744	787	(43)
Cafeteria plan expense	246	246	246	-
Office supplies	3,000	3,000	3,363	(363)
Operating supplies	12,000	12,000	14,907	(2,907)
Gas, oil and antifreeze	35,000	35,000	51,361	(16,361)
Solid waste disposal fee	35,000	35,000	33,087	1,913
Professional services	41,000	41,000	13,861	27,139
IT maintenance	5,000	5,000	3,750	1,250
Telephone	3,300	3,300	3,644	(344)
Postage	2,700	2,700	2,049	651
Advertising and legal notices	1,000	1,000		1,000
Property liability insurance	8,000	8,000	10,919	(2,919)
Utilities	8,000	8,000	5,714	2,286

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Maintenance on building	2,000	2,000	784	1,216
Maintenance a t landfill	10,000	10,000	3,248	6,752
Tire recycle	7,200	7,200	3,873	3,327
Spraying	500	500		500
E-waste recycling	7,000	7,000	5,010	1,990
Maintenance on equipment	60,000	60,000	58,513	1,487
Maintenance contracts	3,000	3,000	3,227	(227)
Equipment and fixture rental	500	500	210	290
Miscellaneous	300	300	27	273
Permits	3,000	3,000	1,917	1,083
Memberships and dues	2,250	2,250	1,465	785
Meeting expense	250	250		250
Well testing	5,500	5,500	3,003	2,497
Staff training	5,500	5,500	4,066	1,434
Health insurance reserve	9,200	9,200	4,120	5,080
New cell development	500,000	500,000		500,000
Equipment replacement reserve	300,000	300,000		300,000
Financial assurance	850	850		850
Closure costs reserve	646,000	646,000		646,000
Total public works	2,050,356	2,068,770	584,296	1,484,474
Capital outlay	158,000	158,000	16,991	141,009
Total expenditures	2,208,356	2,226,770	601,287	1,625,483
Excess of revenues over (under) expenditures	(1,537,156)	(1,537,156)	212,020	1,749,176
Other financing sources				
Sale of assets	52,000	52,000	1,173	(50,827)
Net change in fund balance	$ (1,485,156)	$ (1,485,156)	213,193	$ 1,698,349
Fund balance at beginning of year			2,589,432	
Fund balance at end of year			$ 2,802,625	

LOGAN COUNTY, COLORADO
Conservation Trust Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental				
Lottery funds	$ 65,000	$ 65,000	$ 80,792	$ 15,792
Miscellaneous				
Earnings on investments	500	500	167	(333)
Total revenues	65,500	65,500	80,959	15,459
Expenditures				
Culture and recreation				
Reserve for contingency	331,977	331,977		331,977
Total expenditures	331,977	331,977	-	331,977
Net change in fund balance	$ (266,477)	$ (266,477)	80,959	$ 347,436
Fund balance at beginning of year			269,549	
Fund balance at end of year			$ 350,508	

LOGAN COUNTY, COLORADO
Ambulance Service Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
Ambulance fees	$ 705,000	$ 705,000	$ 699,848	$ (5,152)
Total revenues	705,000	705,000	699,848	(5,152)
Expenditures				
Public safety				
Contract services	625,847	625,847	567,508	58,339
Operating supplies	20,000	20,000	24,573	(4,573)
Protective clothing	4,000	4,000	200	3,800
Medical supplies	50,000	50,000	46,724	3,276
Gas, oil and antifreeze	12,500	12,500	10,989	1,511
Professional services	65,000	65,000	53,860	11,140
Telephone and internet	200	200	438	(238)
Postage	50	50	34	16
Property and liability insurance	9,000	9,000	6,560	2,440
Vehicle insurance	8,975	8,975	7,549	1,426
Maintenance on vehicles	10,000	10,000	7,493	2,507
Maintenance service contracts	9,200	9,200		9,200
Memberships and dues	1,000	1,000	78	922
Meeting expenses	3,500	3,500		3,500
Administrative fee	25,000	25,000	25,000	-
Uniforms for firefighters	6,000	6,000	1,004	4,996
Training and recertification	10,000	10,000	3,545	6,455
Physical exams	1,000	1,000		1,000
Auditing and budgeting	450	450	450	-
Total expenditures	861,722	861,722	756,005	105,717
Excess of revenues over (under) expenditures	(156,722)	(156,722)	(56,157)	100,565
Other financing sources				
Transfers in	200,000	200,000		(200,000)
Net change in fund balance	$ 43,278	$ 43,278	(56,157)	$ (99,435)
Fund balance at beginning of year			191,997	
Fund balance at end of year			$ 135,840	

LOGAN COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
Night show admission fees	$ 49,500	$ 49,500	$ 113,617	$ 64,117
Night show sponsors			10,000	10,000
Night show concessions	250	250	541	291
Night show party zone	8,000	8,000	8,000	-
Demolition derby	41,000	41,000	63,513	22,513
Demolition derby entry fees	5,000	5,000		(5,000)
Demolition derby sponsor	3,000	3,000	5,000	2,000
Bull riding admission fees	32,000	32,000	36,099	4,099
Bull riding sponsor	15,000	15,000	19,000	4,000
Tractor pull admission fees	10,000	10,000	8,147	(1,853)
Tractor pull sponsor			6,750	6,750
Carnival	80,000	80,000	83,284	3,284
Booth space rentals	21,680	21,680	23,780	2,100
RV camping rental	6,760	6,760	9,285	2,525
Queen fundraising	2,800	2,800	4,696	1,896
Junior rodeo entry fees	500	500	685	185
Parade late entry fees	100	100	40	(60)
Sponshorships	11,500	11,500	42,560	31,060
Beer garden revenue	12,000	12,000	12,000	-
Merchandise	1,500	1,500		(1,500)
PRCA rodeo admission fees	28,600	28,600	35,479	6,879
PRCA rodeo and other sponsors	11,775	11,775	21,000	9,225
LC event payback sponsors	500	500		(500)
Total charges for services	341,465	341,465	503,476	162,011
Intergovernmental				
Local fiscal recovery funds		3,252	3,253	1
Colorado ag event stimulus		45,670		(45,670)
Total intergovernmental	-	48,922	3,253	(45,669)
Miscellaneous				
Lodging tax pledge	6,000	6,000	6,000	-
Brand acknowledgement			1,000	1,000
Donations	7,000	7,000	1,725	(5,275)
Reimbursement of expenditures			480	480
Total miscellaneous	13,000	13,000	9,205	(3,795)
Total revenues	354,465	403,387	515,934	112,547

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
Culture and recreation				
Salaries	30,293	33,545	30,362	3,183
Social security	1,883	1,883	1,790	93
Medicare	440	440	418	22
Workman's compensation	200	200	121	79
Retirement	700	700	648	52
Health insurance	4,834	4,834	5,037	(203)
Life insurance	34	34	35	(1)
Disability	77	77	76	1
Unemployment insurance	91	91	87	4
Cafeteria plan expense	36	36	36	-
Operating supplies	1,600	1,600	1,641	(41)
Refund building and grounds OT	5,500	5,500	5,221	279
Refund road and bridge fund	2,200	2,200	2,241	(41)
Refund sheriff overtime	4,000	4,000	6,940	(2,940)
Ticket sellers contract	3,800	3,800	2,800	1,000
Ticket takers contract	3,300	3,300	3,300	-
Grandstand cleaning	3,300	3,300	3,300	-
Restroom cleaning	3,400	3,400	3,400	-
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	1,320	(20)
Superintendent barbeque	1,600	1,600	1,404	196
4-H livestock budget	1,100	1,100	863	237
Service charges	20,000	20,000	15,827	4,173
4-H Sale purchase livestock	650	650	596	54
Professional services	1,000	1,000		1,000
Postage	700	700	331	369
Printing and advertising	33,800	33,800	30,042	3,758
Utilities	11,400	11,400	7,029	4,371
Rental and cleaning			5,852	(5,852)
Equipment and furniture rental	700	700		700
Miscellaneous expense	500	500	882	(382)
Merchandise	1,200	1,200		1,200
Membership and dues	300	300	708	(408)
Meeting expenses	1,500	1,500	918	582
Capital outlay			1,000	(1,000)
Auditing and budgeting	450	450	450	-
Night show contract	74,000	74,000	74,000	-

(continued)

LOGAN COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Night show stage, sound, light	3,000	3,000	25,000	(22,000)
Night show meals and lodging	1,800	1,800	4,611	(2,811)
Night show electrical	1,100	1,100	825	275
Night show insurance	4,500	4,500	2,373	2,127
Night show miscellaneous	1,500	1,500	1,510	(10)
Demolition derby contract	8,500	8,500	9,500	(1,000)
Demolition derby purse money	21,000	21,000	25,000	(4,000)
Bull riding contract	48,500	48,500	50,250	(1,750)
Bull riding VIP catering	200	200	55	145
Bull riding miscellaneous	2,000	2,000	662	1,338
Tractor pull contract	9,000	9,000	8,445	555
Booth space deposit refund	400	400	200	200
Utilities for camping spots	1,500	1,500	2,834	(1,334)
Rodeo queen expense	1,200	1,200	3,658	(2,458)
Rodeo queen saddle	1,500	1,500		1,500
Junior rodeo hay and feed	100	100		100
Parade expense	700	700	779	(79)
Carnival contract	37,000	37,000	37,497	(497)
Carnival advertising	500	500		500
PRCA stock contract	30,596	30,596	31,514	(918)
Brand acknowledgement	9,787	9,787	400	9,387
PRCA purse money	24,000	24,000	22,500	1,500
PRCA event winner	1,000	1,000		1,000
PRCA judging and labor	1,000	1,000	900	100
PRCA meals and lodging	1,000	1,000		1,000
PRCA hay and feed	250	250		250
Approval fees and dues			1,575	(1,575)
Rodeo entertainer	3,000	3,000		3,000
Rodeo programs	350	350	1,234	(884)
Tough enough to wear pink	1,600	1,600	1,645	(45)
Rodeo miscellaneous			2,744	(2,744)
LC roping and barrels	550	550		550
State grant		45,670		45,670
Total expenditures	438,721	487,643	446,286	41,357
Net change in fund balance	$ (84,256)	$ (84,256)	69,648	$ 153,904
Fund balance at beginning of year			85,597	
Fund balance at end of year			$ 155,245	

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LOGAN COUNTY, COLORADO
Pest Control Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	$ 140,425	$ 140,425	$ 137,628	$ (2,797)
Specific ownership	13,689	13,689	15,049	1,360
Delinquent taxes and interest			224	224
Total taxes	154,114	154,114	152,901	(1,213)
Intergovernmental				
Local fiscal recovery funds		3,389	3,389	-
Charges for services				
User charges	54,000	54,000	52,622	(1,378)
Miscellaneous				
Centennial conservation district	13,000	13,000	13,000	-
Refund/salary and fringe	20,000	20,000	11,579	(8,421)
Capital contributions			17,905	17,905
Other			382	382
Total miscellaneous	33,000	33,000	42,866	9,866
Total revenues	241,114	244,503	251,778	7,275
Expenditures				
General government				
Treasurer's fees	2,750	2,750	2,757	(7)
Health and welfare				
Salaries	84,116	87,505	80,096	7,409
Social security	5,215	5,215	4,926	289
Medicare	1,220	1,220	1,152	68
Workman's compensation	3,700	3,700	3,365	335
Retirement	2,685	2,685	2,699	(14)
Health insurance	9,667	9,667	9,721	(54)
Life insurance	67	67	58	9
Disability	275	275	298	(23)
Unemployment insurance	252	252	237	15
Cafeteria plan expense	36	36	36	-
Office supplies	800	800	490	310
Operating supplies	2,000	2,000	262	1,738
Chemicals	44,000	44,000	43,849	151

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Gas, oil and antifreeze	4,000	4,000	5,179	(1,179)
Professional services	450	450	450	-
IT maintenance	1,690	1,690	750	940
Telephone	1,000	1,000	1,350	(350)
Postage	75	75	39	36
Advertising and legal notices	25	25		25
Property liability insurance	3,300	3,300	4,408	(1,108)
Utilities	4,900	4,900	11,029	(6,129)
Maintenance on equipment	5,500	5,500	4,045	1,455
Maintenance on buildings	1,200	1,200	22	1,178
Prairie dog control	20,000	20,000	19,161	839
Grasshopper control	8,000	8,000		8,000
Miscellaneous	850	850	1,215	(365)
Memberships and dues	300	300	790	(490)
Meeting expense	500	500	245	255
Staff training	75	75		75
Health insurance reserve	6,778	6,778		6,778
Equipment reserve	140,000	140,000	1,475	138,525
Total health and welfare	352,676	356,065	197,347	158,718
Capital outlay			17,905	(17,905)
Total expenditures	355,426	358,815	218,009	140,806
Net change in fund balance	$ (114,312)	$ (114,312)	33,769	$ 148,081
Fund balance at beginning of year			236,917	
Fund balance at end of year			$ 270,686	

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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, 2021

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Operating revenues	$ -	$ -	$ -	$ -
Operating expenses				
Professional services	450	450	450	-
Reserve for contingency			2,103	(2,103)
Total operating expenses	450	450	2,553	(2,103)
Operating income (loss)	(450)	(450)	(2,553)	(2,103)
Nonoperating revenues (expenses)				
Earnings on investments			327	327
Principal paid on certificates	(1,130,000)	(1,130,000)	(1,130,000)	-
Interest paid on certificates	(45,200)	(45,200)	(22,385)	22,815
Total nonoperating revenues (expenses)	(1,175,200)	(1,175,200)	(1,152,058)	23,142
Income (loss) before transfers	(1,175,650)	(1,175,650)	(1,154,611)	21,039
Transfers out	(984,725)	(984,725)	(985,456)	(731)
Change in net position	$ (2,160,375)	$ (2,160,375)	(2,140,067)	$ 20,308
Adjustments to GAAP Basis				
Add principal paid on certificates			1,130,000	
Add interest paid on certificates in excess of amounts incurred			3,767	
Deduct loss on disposal of capital assets			(11,797,017)	
Deduct amortization charged to interest expense			(83,426)	
Deduct amortization charged to professional services			(5,921)	
Deduct depreciation			(395,393)	
Change in net position - GAAP Basis			(13,288,057)	
Net position at beginning of year			13,288,057	
Net position at end of year			$ -	

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.

Form Approved
The public report burden for this information collection is estimated to average 380 hours annually. OMB No. 2125-0032

LOCAL HIGHWAY FINANCE REPORT	City or County: Logan County
	YEAR ENDING : December 2021
This Information From The Records Of Logan County:	Prepared By: Debbie Unrein Phone: 970-522-0880 ext 256

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	
3. Other local imposts (from page 2)	3,857,423
4. Miscellaneous local receipts (from page 2)	23,283
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)	3,880,706
B. Private Contributions	
C. Receipts from State government (from page 2)	4,418,721
D. Receipts from Federal Government (from page 2)	289,462
E. Total receipts (A.7 + B + C + D)	8,588,889

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	1,179,728
2. Maintenance:	3,551,813
3. Road and street services:	
a. Traffic control operations	
b. Snow and ice removal	
c. Other	
d. Total (a. through c.)	0
4. General administration & miscellaneous	596,363
5. Highway law enforcement and safety	
6. Total (1 through 5)	5,327,904
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)	5,327,904

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
4,410,567	8,588,889	5,327,904	7,671,552	0

Notes and Comments:

FORM FHWA-536 (Rev.06/2000) PREVIOUS EDITIONS OBSOLETE Excel (Next Page)

LOCAL HIGHWAY FINANCE REPORT	STATE: Colorado
	YEAR ENDING (mm/yy): December 2021

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	2,103,080	a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalities	
1. Sales Taxes	1,486,134	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	38,800	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	14,122
5. Specific Ownership &/or Other	229,409	g. Other Misc. Receipts	9,161
6. Total (1. through 5.)	1,754,343	h. Other	
c. Total (a. + b.)	3,857,423	i. Total (a. through h.)	23,283
	(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	4,166,333	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	54,099	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant	198,289	e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	289,462
f. Total (a. through e.)	252,388	g. Total (a. through f.)	289,462
4. Total (1. + 2. + 3.f)	4,418,721	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
(2). Capacity Improvements			0
(3). System Preservation		1,179,728	1,179,728
(4). System Enhancement & Operation			0
(5). Total Construction (1) + (2) + (3) + (4)	0	1,179,728	1,179,728
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	1,179,728	1,179,728
			(Carry forward to page 1)

Notes and Comments:

FORM FHWA-536

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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, 2021

	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
SNAP Cluster			
Pass through program from Colorado Department of Human Services:			
Supplemental Nutrition Assistance Program	10.551	*	$ 6,878
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	261,731
Total SNAP Cluster/U.S Department of Agriculture			268,609
U.S. Department of Health and Human Services:			
Pass through program from Colorado Department of Human Services:			
Guardianship Assistance	93.090	*	74,799
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stoke	93.426		3,441
MaryLee Allen Promoting Safe and Stable Families Program	93.556	*	28,581
Child Support Enforcement	93.563	*	310,082
Low-Income Home Energy Assistance	93.568	*	71,529
Foster Care Title IV-E	93.658	*	618,747
Adoption Assistance	93.659	*	327,653
Social Services Block Grant	93.667	*	91,745
COVID-19 Elder Abuse Prevention Interventions Program	93.747	*	4,690
Stephanie Tubbs Jones Child Welfare Services Program	93.645	*	41,993
COVID-19 Stephanie Tubbs Jones Child Welfare Services Program	93.645	*	250
Subtotal Stephanie Tubbs Jones Child Welfare Services Program			42,243
TANF Cluster			
Pass through program from Colorado Department of Human Services:			
Temporary Assistance for Needy Families (TANF) State Programs	93.558	*	799,975
Total TANF Cluster			799,975
CCDF Cluster			
Pass through program from Colorado Department of Human Services:			
Child Care and Development Block Grant	93.575	*	327,267
COVID-19 Child Care and Development Block Grant	93.575	*	741
Subtotal Child Care and Development Block Grant			328,008
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	144,556
Total CCDF Cluster			472,564

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	*	323,815
Total Medicaid Cluster			323,815
Total U.S. Department of Health and Human Services			3,169,864
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	CPW2020SRSG	3,645
Total U.S. Department of Interior			3,645
U.S. Department of Justice:			
Bulletproof Vest Partnership Program	16.607	N/A	1,079
Total U.S. Department of Justice			1,079
U.S. Department of the Treasury			
Pass-through program from Department of Local Affairs:			
Coronavirus Relief Funds	21.019	CVRF CM-111	26,343
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRF SLT-1042	782,289
Pass through program from Colorado Department of Human Services:			
Coronavirus Relief Funds	21.019	*	1,072
Total U.S. Department of the Treasury			809,704
U.S. Department of Transportation:			
Highway Planning and Construction Cluster			
Pass through program from Colorado Department of Transportation:			
Highway Planning and Construction	20.205	19HA4XC00029	42,318
Highway Planning and Construction	20.205	19HA4XC0007	112,193
Total Highway Planning and Construction Cluster/ Total U.S. Department of Transportation			154,511
Total Expenditures of Federal Awards			$ 4,440,412

* Number not readily available

LOGAN COUNTY, COLORADO
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

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, 2021. 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.

LAUER, SZABO & ASSOCIATES, PC
Certified Public Accountants
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Phone 970-522-2218 · FAX 970-522-2220

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of County Commissioners
Logan County
Sterling, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2021, 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 3, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
June 3, 2022

LAUER, SZABO & ASSOCIATES, PC
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Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of County Commissioners
Logan County
Sterling, Colorado

Report on Compliance of Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Logan County, Colorado's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as define above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion in expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
June 3, 2022

LOGAN COUNTY, COLORADO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

Summary of auditors' results

1. The auditors' report expresses an unmodified opinion on the financial statements of Logan County, Colorado (the County).

2. No significant deficiencies relating to the audit of the basic financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statements of the County were disclosed during the audit.

4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.

5. The auditors' report on compliance for the major federal award programs of the County expresses an unmodified opinion on all major federal award programs.

6. The audit did not disclose any findings relative to the major federal award programs of the County.

7. The program tested as major programs included:

Coronavirus State and Local Fiscal Recovery Funds	CFDA No. 21.027
Child Support Enforcement	CFDA No. 93.563

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, 2021

Prior year findings

There were no findings or questioned costs reported for the year ended December 31, 2020.