
Delta County, Colorado
Financial Statements and
Independent Auditor's Report
as of
December 31, 2022

Management Report

For

Delta County

December 31, 2022



Board of Commissioners
Delta County
Delta, Colorado

Dear Members of the Board:

We enjoyed the opportunity of working with the staff at Delta County during the performance of your December 31, 2022 audit. This letter is a by-product of the audit process, and accompanies your annual audited financial statements.

We hope this management letter provides you with valuable information that will assist in managing the County's financial operations. Included in this report are segments on positive observations and financial analysis of the County's financial operations.

We did not design our review of the County's financial policies to detect all control weaknesses or irregularities that may exist within the department's operations.

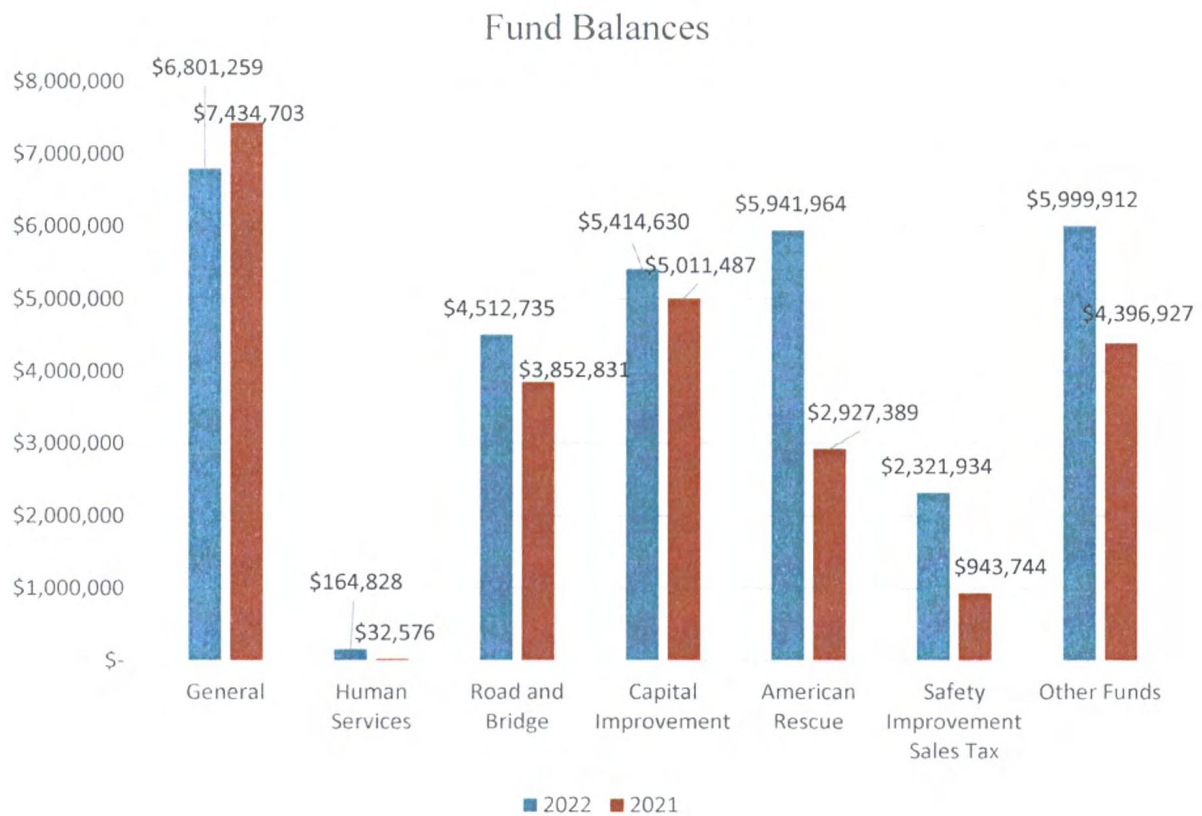
Consequently, we do not express an opinion on your internal control structure.

Certified Public Accountants

Positive Operations

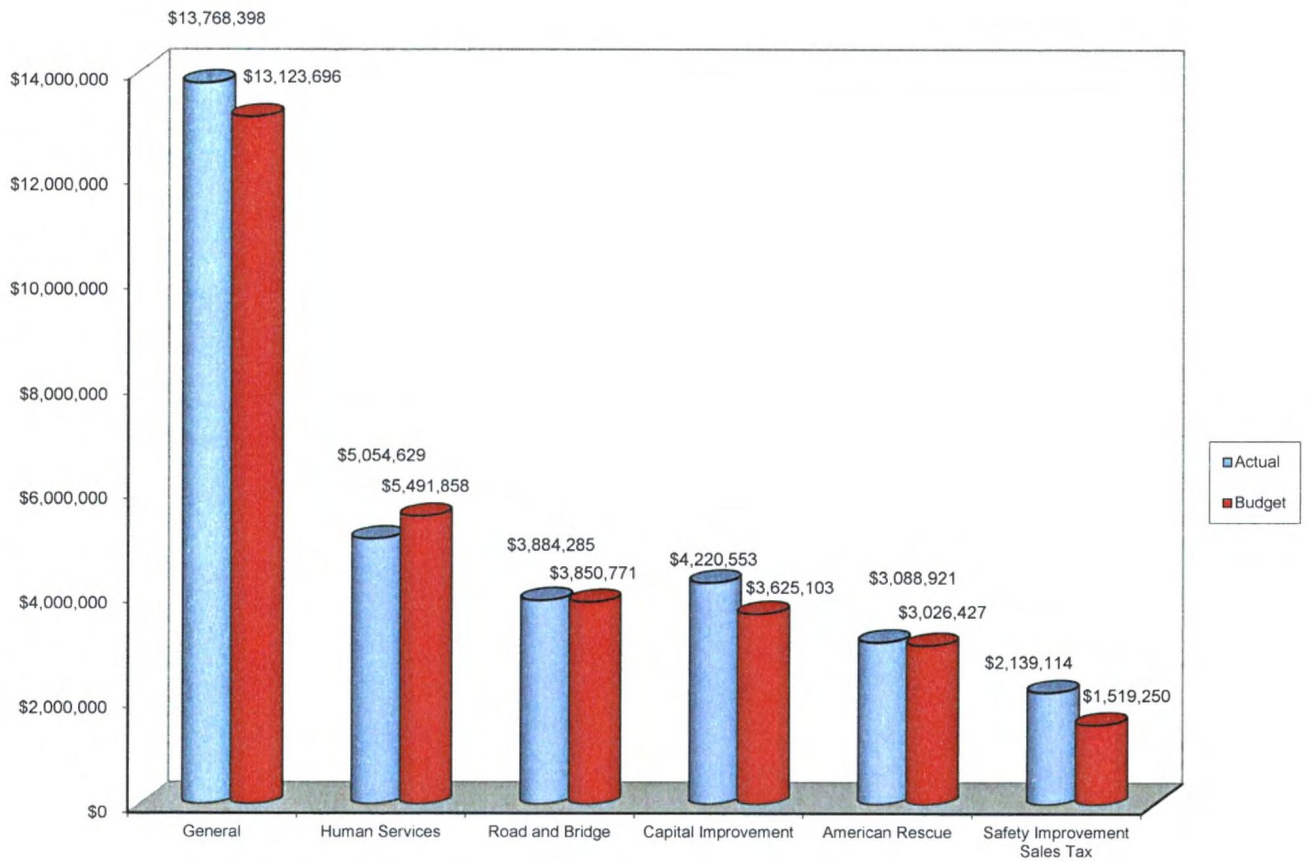
In this section, we highlighted the positive financial areas that we observed. Our first graph illustrates actual balances at December 31, 2022 and 2021 for governmental funds.

Fund Balances



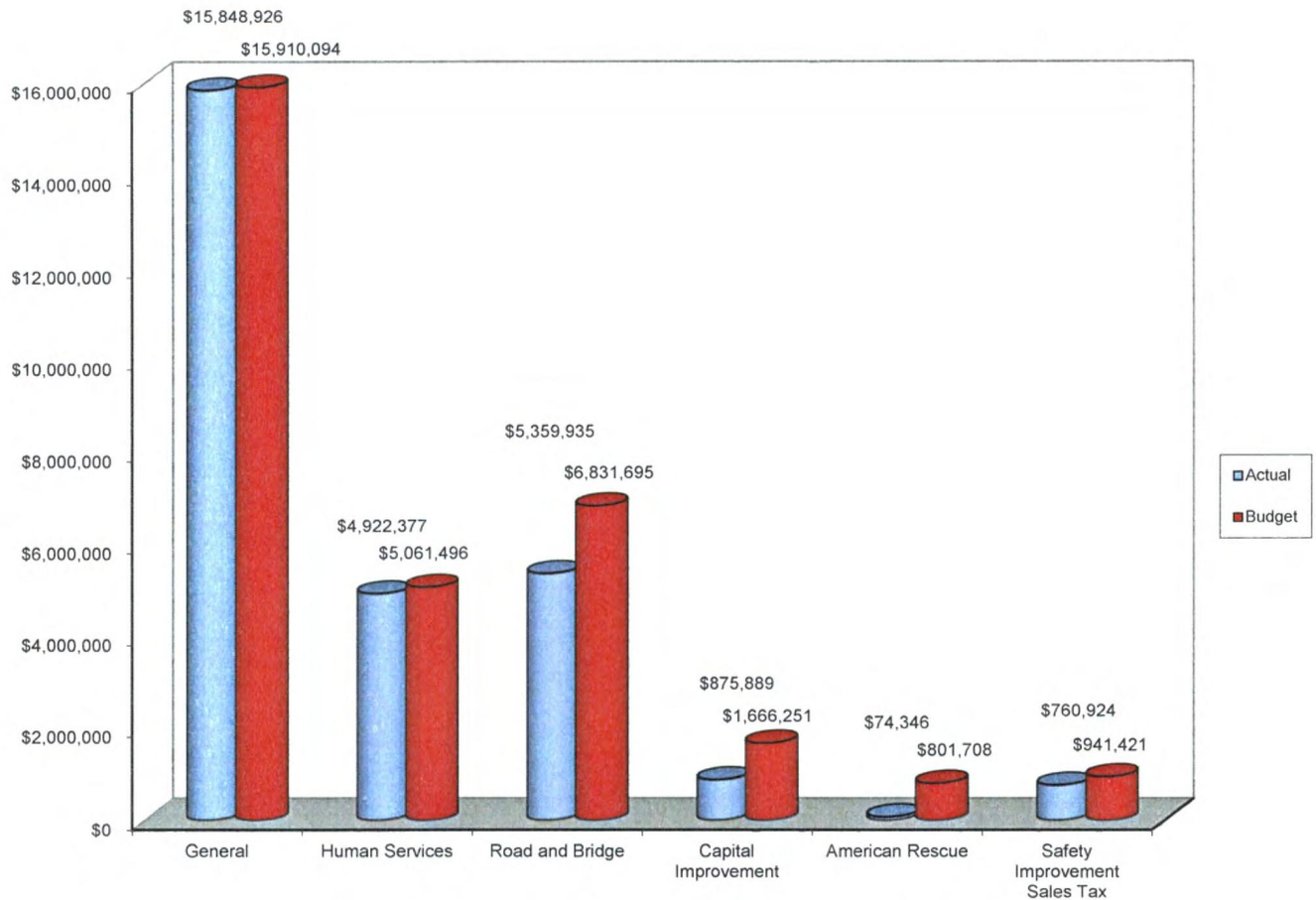
Operating Revenues

The following graph depicts a comparison of actual compared to budgeted amounts for the County funds. The major differences in actual to budgetary amounts in the General Fund were sales tax and grant revenue were more than budget by \$314,006 and 200,591. The major difference for the Road and Bridge Fund was highway users and reimbursements were more than budget by \$117,139 and \$145,969 while miscellaneous was less than budget by \$264,472. The major difference in the Capital Improvement Fund was that sales taxes, interest, and other revenues were more than budget by \$242,125, 45,100 and \$308,225. The major difference in the Safety Improvement Sale Tax Fund sales taxes were more than budget by \$602,231.



Operating Expenses

The major differences in actual compared to budgetary amounts in funds are as follows: General Fund was general government was less than budget by \$308,157 and economic development was more than budget by \$200,794. Human Services Fund administration and SEP were less than budget by \$119,342 and \$103,178 while child welfare was more than budget by \$81,020. Road and Bridge capital road improvements were less than budget by \$956,531 and other expenses were more than budget by \$291,090. Capital Improvement Fund capital outlay was less than budget by \$793,663. Safety Improvement Sales Tax Fund safety improvement expense was less than budget by \$180,497.



Final Remarks

We would like to thank Leone Anderson for her assistance in helping us complete the audit.

Should you have any questions or require additional assistance, please contact Pete Blair at 1-970-856-7550 or at peteblaircpa@yahoo.com.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Delta County, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Delta County, Colorado, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Delta County, Colorado'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 Delta County, Colorado, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Delta County, Colorado 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 Delta County, Colorado'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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Delta County, Colorado'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 Delta County, Colorado'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, budgetary comparison information, and information about infrastructure assets reported using the modified approach on pages 3–12, 41–49 and 50–52 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Delta County, Colorado's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, 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 combining and individual nonmajor fund financial statements, Local Highway Finance Report and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 10, 2023, on our consideration of Delta County, Colorado'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 Delta County, Colorado'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 Delta County, Colorado's internal control over financial reporting and compliance.

Blair and Associates, P.C.

Cedaredge, Colorado
July 10, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the report provides readers with a narrative overview and analysis of the financial activities of Delta County for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the letter of transmittal and basic financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

- Delta County's assets exceeded liabilities by \$186.4 million at the end of 2022. Of this amount, \$31.2 million may be used to meet the government's ongoing obligations to citizens and creditors. \$151.9 million is invested in capital assets and \$3.3 million is restricted by law.
- Total revenues in 2022 for all governmental activities were \$37,714,421. Total expenditures in 2022 for all governmental activities were \$30,543,520. The difference of expenditures over revenues in 2022 increased the County's governmental activities' net position by \$7,170,901.
- Fund balances in 14 of the County's 21 governmental and business-type activity funds increased in 2022, compared to 18 of the County's 21 governmental and business-type activity funds increasing in 2021.

The County Commissioners' goal is to keep unreserved fund balances in the General Fund and Road and Bridge Fund at no less than 25% of operating expenditures. In 2022, the unreserved fund balances in these two funds exceeded 25% of operating expenditures. The unreserved fund balance in the Human Services Fund is maintained at a lower level since approximately 80% of its revenues are federal and state funds. The County budgets expenditures from unreserved fund balances for one-time, high priority projects and to even out the cyclical revenue patterns which result from biennial property assessments and/or fluctuations in the national and state economies that are beyond a local government's control.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The basic financial statements contain three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the basic statements, this report also contains required and other supplemental information and federal financial assistance reports.

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

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

The *statement of activities* presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused PTO leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). Delta County's governmental activities include general government, public works, health and human services, culture and recreation, and economic development. The County has two business type activities — operation of a solid waste landfill/transfer station and an E911 fund.

The government-wide financial statements also include the Delta County Fair Board, which is a component unit. The County does have financial control over the Fair Board and is included on the financial statements as a special revenue fund.

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

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources, as well as on balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Delta County maintains twenty-one individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Human Services, Road and Bridge, Capital Improvement, American Rescue, Safety Improvement, Health Department, Energy Development, Fairgrounds, Lodging Tax, Economic Development, Contingency, Capital Projects, Employee Benefit Trust, Conservation Trust, Self Insurance, PILT, Open Space Trust, Fair Board, Booking Fees and Inmate Welfare of which the first six are considered to be major funds.

The basic governmental fund financial statements can be found on pages 14 through 19 of this report.

Proprietary Funds. Delta County maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Delta County has two enterprise funds, the Landfill Operations fund and the E911 fund.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Landfill Operations and E911 funds, which are considered to be major funds of the County.

The basic proprietary fund financial statements can be found on pages 20 through 23 of this report.

Budgetary Comparisons. Delta County adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for all funds on pages 41 to 49 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24 through 40 of this report.

COUNTY-WIDE FINANCIAL ANALYSIS

Net Position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of December 31, 2022, assets exceeded liabilities by \$186.4 million. This represents a 4.27% increase over 2021 net position.

One significant portion of Delta County's net position (16.76%) represents an unrestricted net position of \$31.2 million, which may be used to meet the County's ongoing obligations to citizens and creditors.

The largest portion of the County's net position (81.48%) reflects its investment in capital assets. These assets include land, construction in progress, buildings, machinery, equipment, and public infrastructure which include the County's road and bridge systems. These capital assets are used to provide services to citizens; consequently, they are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources

needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional \$2,307,433 of the County's net position (1.76%) represents resources that are subject to external restrictions on how they may be used. Included in this category are the Tabor reserve, reserve for special road projects and the reserve for inventories including County gravel pit stockpiles.

At the end of 2022, Delta County had 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.

Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Assets						
Current Assets	\$37,998,896	\$31,979,491	\$6,791,712	\$7,061,035	\$44,790,608	\$39,040,526
Noncurrent Assets	<u>\$149,268,596</u>	<u>148,623,698</u>	<u>3,764,202</u>	<u>\$2,248,342</u>	<u>\$153,032,798</u>	<u>150,872,040</u>
Total assets	<u>\$187,267,492</u>	<u>\$180,603,189</u>	<u>10,555,914</u>	<u>\$9,309,377</u>	<u>197,823,406</u>	<u>\$189,912,566</u>
Liabilities						
Current liabilities	\$2,474,734	\$2,835,487	\$2,184,149	\$2,178,267	\$4,658,883	\$5,013,754
Noncurrent liabilities	<u>0</u>	<u>0</u>	<u>\$1,139,467</u>	<u>\$364,001</u>	<u>\$1,139,467</u>	<u>\$364,001</u>
Total liabilities	<u>\$2,474,734</u>	<u>\$2,835,487</u>	<u>\$3,323,616</u>	<u>\$2,542,268</u>	<u>\$5,798,350</u>	<u>\$5,377,755</u>
Deferred inflow of Resources						
Deferred property Taxes and other	\$5,615,862	\$5,761,606			\$5,615,862	\$5,761,606
Net Position						
Invested in capital assets	\$149,268,596	\$148,623,598	\$2,624,735	\$2,248,342	\$151,893,331	\$150,871,940
Restricted	\$3,273,288	3,409,233	0	0	3,273,288	3,409,233
Unrestricted	<u>26,635,012</u>	<u>19,973,165</u>	<u>4,607,563</u>	<u>4,518,767</u>	<u>31,242,575</u>	<u>24,491,932</u>
Total net position	<u>\$179,176,896</u>	<u>\$172,005,996</u>	<u>\$7,232,298</u>	<u>\$6,767,109</u>	<u>\$186,409,194</u>	<u>\$178,773,105</u>

Changes in Net Position. Governmental and Business-type activities increased the County's net position by \$7,636,089 in 2022.

Governmental Activities. Governmental activities increased Delta County's net position by \$7,170,900 in 2022.

Business-Type Activities. The County's two business-type activities, Landfill Operations and E911, increased net position by \$465,189 in 2022.

Changes in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues						
Program revenues:						
Charges for services	\$2,266,217	\$2,514,615	\$2,188,326	\$2,345,858	\$4,454,543	\$4,860,473
Operating/Capital Grants and Contributions	10,859,616	10,212,907	0	0	10,859,616	10,212,907
General revenues:						
Taxes collected for general operations	22,380,190	20,471,829	0	0	22,380,190	20,471,829
Interest income/earnings	137,328	16,357	101,539	33,306	238,867	49,663
Other revenues	1,800,868	1,303,484	-3109	-41	1,797,759	1,303,443
Transfers	<u>270,202</u>	<u>210,325</u>	<u>-270,202</u>	<u>-210,325</u>	<u>0</u>	<u>0</u>
Total revenues	<u>\$37,714,421</u>	<u>\$34,729,517</u>	<u>\$2,016,554</u>	<u>\$2,168,798</u>	<u>\$39,730,975</u>	<u>\$36,898,315</u>
Program expenses						
Current:						
General government	\$7,416,353	\$6,841,892	0	0	\$7,416,353	\$6,841,892
Health and welfare	14,457,192	13,606,598	0	0	14,457,192	13,606,598
Culture and recreation	935,146	779,431	0	0	935,146	779,431
Public works	6,877,646	6,219,393	0	0	6,877,646	6,219,393
Economic Development	857,183	281,388	0	0	857,183	281,388
Landfill operations	0	0	1,459,467	1,260,132	1,459,467	1,260,132
E-911	0	0	91,898	84,114	91,898	84,114
Interest and fiscal charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenses	<u>\$30,543,520</u>	<u>\$27,728,702</u>	<u>\$1,551,365</u>	<u>\$1,344,246</u>	<u>\$32,094,885</u>	<u>\$29,072,948</u>
Increase (decrease) in net position	<u>\$7,170,901</u>	<u>\$7,000,815</u>	<u>\$465,189</u>	<u>\$824,552</u>	<u>\$7,636,090</u>	<u>\$7,825,367</u>

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, Delta County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds Overview. The focus of County governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of 2022, the combined ending fund balances of County governmental funds were \$31.2 million. Approximately 90% of this consists of unreserved fund balance, which is available as working capital and for current spending in accordance with the purposes of the specific funds. The remainder of fund balance is reserved to indicate that it is not available for new spending because it is committed for the following purposes: 1) TABOR reserve (\$435,288); 2) reserve for inventories (\$2,307,433); and reserve for Conservation Trust Fund Projects (\$433,862).

The County has six major governmental funds. These are 1) General; 2) Human Services; 3) Road & Bridge; 4) Capital Improvements; 5) American Rescue Fund; 6) Safety Improvement Sales Tax fund.

§39-26-704.1, C.R.S

1. General Fund. This is the primary operating fund of Delta County Government. It accounts for many of the County's core services, such as public safety, planning, tax collections, property assessment, recording of public records and elections. As of December 31, 2022, the general fund balance was \$6.8 million-\$633,344 less than the previous year. As a measure of the general fund's liquidity, it may be useful to compare the unreserved fund balance, which equals the total fund balance, to total fund expenditures. Unreserved fund balance represents 39.32 % of total 2022 General Fund expenditures and transfers.
2. Human Services Fund. The Human Services fund is mandated by State Statute. This fund accounts for the local share of many Federal and State public welfare programs. The fund had a \$164,828 balance at the end of 2022, which is \$132,252 more than 2021.
3. Road & Bridge Fund. The Road and Bridge Fund is also state mandated. The fund records costs related to County road and bridge construction and maintenance. The Road and Bridge fund had \$4,512,735 in fund balance at the end of 2022. \$2,307,433 of the fund balance is reserved for inventories. The fund balance was \$659,904 more than the previous year.
4. Capital Improvements Fund. The Capital Improvements fund accounts for capital improvements of the County. This fund is funded by 75% of a 1 cent County sales tax approved in 1982 and it is restricted to capital improvement projects and expenditures. The Capital Improvements fund had a \$5,414,630 fund balance at the end of 2022. This amount was an increase of \$403,143 from the previous year. Fund balance increased by 39.41% from the prior year.
5. American Rescue Fund. American Rescue Fund. Federal funds to support the response to recovery from the COVID-19 public health emergency. The fund balance had an increase from \$2,927,389 funds to \$5,941,964 fund balance at the end of 2022.
6. Safety Improvement Sales Tax Fund. The Safety improvement fund is a collection of sales tax for public safety improvement to be collected for 10 years. The fund had an increase from \$943,744 funds to \$2,321,934 fund balance at the end of 2022.

The County has fifteen non-major governmental funds. These are 1) Health Department; 2) PILT; 3) Economic Development; 4) Energy Development; 5) Open Space Trust; 6) Conservation Trust; 7) Self Insurance; 8) Capital Projects; 9) Contingency; 10) Lodging Tax; 11) Employee Benefit Trust; 12) Fairgrounds; 13) Fair Board, 14) Inmate Welfare fund, and 15) Booking Fee Fund.

1. Health Department Fund. The Health Department Fund supports public health and environmental health services within the County. The Fund carried a \$927,875 fund balance at the end of 2022, which is 36.79% more than 2022.
2. PILT Fund. The Payment in Lieu of Taxes (PILT) Fund accounts for federal funds received for federally owned lands within the County. The PILT Fund had \$1,943,104 in fund balance at the end of 2022.
3. Economic Development Fund. The Economic Development Fund accounts for contributions to various economic development activities within the County. The Economic Development Fund had \$216,811 in fund balance at the end of 2022. This amount was \$93,181 more than the previous year.
4. Energy Development Fund. The Energy Development Fund accounts for expenses associated with energy development activities in Delta County. The Energy Development Fund had a \$110,321 fund balance at the end of 2022. To date, the revenue source for this fund has consisted of budgetary transfers from the PILT Fund.
5. Open Space Trust Fund. The Open Space Trust Fund accounts for acquisitions, protection, improvements, and long-term maintenance of open space, natural areas, wildlife habitat, parks and trails. The fund's primary revenue source is subdivision open space fees which are allocated to each Commissioner District where the development generating the fees has occurred. This fund had \$137,720 in fund balance at the end of 2022. Fund balance increased by 2.33% over the prior year.
6. Conservation Trust Fund. The Conservation Trust Fund accounts for state lottery proceeds to be used for capital improvements to local parks and recreation areas. The Conservation Trust fund had a \$433,862 fund balance at the end of 2022. This amount was \$35,841 less than the previous year. Fund balance decreased by 7.63% over the prior year.
7. Self-Insurance Fund. The Self Insurance Fund accounts for litigation and other contingency costs incurred by the County. The Self Insurance Fund had a \$538,234 fund balance at the end of 2022. This amount was \$7,782 less than the previous year. Fund balance decreased by 1.43% over the prior year.
8. Grant Projects Fund. The Grant Projects Fund accounts for grant projects that the County may undertake. Its source of revenue consists of grants awarded for specific capital projects and/or funds transferred from the Capital Improvement Fund for the acquisition and construction of specific capital projects. The Grants Projects Fund had a \$504,641 fund balance at the end of 2022. This amount was \$294,208 more than the previous year.

9. Contingency Fund. The Contingency Fund is available for expenditures that were not foreseen at the adoption of the budget and holds the 3% Tabor reserve. The Contingency Fund had a \$818,731 fund balance at the end of 2022.
10. Lodging Tax Fund. The Lodging Tax Fund accounts for lodging taxes collected for promotion of tourism in Delta County. The Lodging Tax Fund had a \$219,787 fund balance at the end of 2022. This amount was \$52,691 more than the previous year. Fund balance increased by 31.53% over the prior year.
11. Employee Benefit Trust Fund. The Employee Benefit Trust Fund accounts for the payment of employee benefits. The Employee Benefit Trust Fund had a \$36,425 fund balance at the end of 2022. This amount was \$15,752 less than the previous year.
12. Fairgrounds Fund. The Fairgrounds Fund accounts for the maintenance, capital, and special event costs at the Delta County Fairground. The Fairgrounds Fund had a \$(9,392) fund balance at the end of 2022. This was \$19,732 less than the previous year.
13. Fair Board Fund. The Fair Board Fund accounts for the annual Delta County Fair. The Fair Board Fund had a \$99,221 fund balance at the end of 2022. This was \$6,556 less than the previous year.
14. Inmate Welfare Fund. These funds were pulled from the General Fund to track funds going in and out. These are for inmates' goods and services while incarcerated. The fund decreased from \$7,338 to \$5,779 in 2022.
15. Booking Fees Fund. These funds were pulled from the General Fund to track funds going in and out. These are booking fees and bond fees in accordance with HB21-1280. The fund increased from \$8,331 to \$16,793 in 2022.

Proprietary Funds Overview

The County's proprietary fund statements provide the same type of information found in the government-wide statements, but in more detail.

The County has two enterprise-type proprietary funds, the Landfill Operations Fund and the E911 Fund. The unrestricted net position of the proprietary funds at the end of the year amounted to \$4,607,563. The total increase in net position for the proprietary funds was 1.97%. Other factors concerning the finances of this fund are discussed under business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Colorado statutes. The most significant budgeted fund is the General Fund as it accounts for the operating expenditures for the majority of County departments, excluding the Road and Bridge and Health and Human Services departments.

In December of 2021, the Board of County Commissioners appropriated \$16.0 million for general fund expenditures in 2022. The final budget for 2022 anticipated spending \$0 of the General Fund reserves to balance the General Fund budget.

2022 actual expenditures were .73% less than anticipated budget and 2022 actual revenues were 35.39% more than anticipated budget resulting in a decrease of \$633,444 in General Fund reserves in 2022 as opposed to the decrease of \$1,275,023 as originally anticipated.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Delta County's investment in capital assets for its governmental and business type activities as of December 31, 2022, totals \$151.9 million (net of accumulated depreciation). This investment includes all land, construction in progress, buildings, machinery and equipment, as well as infrastructure. The total increase in investment in capital assets for the current fiscal year was .68%.

Major capital asset events during the 2022 fiscal year included the following:

- Major road construction improvements.
- Land Acquisition
- Miners Trail
- New Library 6th Street, Delta
- \$2,900,913 in heavy equipment and vehicle purchases.

On-going construction commitments include:

- Major road reconstruction and improvements.
- Sheriff Administration and Detention Center remodel
- Miner's Trail in Hotchkiss
- North Road improvements.

GASB 34 (Governmental Accounting Standards Board) requires all government entities to report on the value and condition of all their physical assets and infrastructure. Commencing in 2009, the County implemented the "modified approach" for its road and bridge infrastructure assets and a simple depreciation approach for all other physical assets in accordance with GASB Statement No. 34. The modified method takes into account maintenance expenses and the value that those expenses add to an asset such as the County's road and bridge infrastructure.

Additional information on the County's capital assets can be found in Note C of this report.

Long Term Debt-Lease Purchase Agreements.

- The County of Delta has 1 year remaining on a 5-year obligation to Wells Fargo Equipment Finance Inc. to purchase the Bomag Compactor.

- The County of Delta has 5 years remaining on a 5-year obligation to CAT Financial Services Inc to purchase the Caterpillar D9T Tractor

Colorado Revised Statutes provide for a general obligation debt limit of 1.5% of assessed valuation. The County had a general obligation debt capacity of \$5.1 million in 2022. The county currently has no long-term debt or lease purchase agreements subject to the limitation.

Additional information on Delta County's debt can be found in Note D.

Other Matters. The following factors are expected to have a significant effect on the County's financial position or results of operations and were taken into account in developing the 2022 budget:

- Increased growth in mandated federal and state programs while decreasing dollars for implementation and capacity.
- Increasing demand for county jail that is aging.
- Decrease in severance and federal mineral leasing dollars in comparison to previous years.
- The challenge to meet the desired levels of programs and services for constituents as revenues show decreasing growth.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Delta County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this or requests for additional financial information should be addressed to the County Administrator, 560 Dodge Street, Delta, CO 81416.

Basic Financial Statements

DELTA COUNTY, COLORADO
STATEMENT OF NET POSITION
December 31, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash And Investments	\$ 26,624,507	\$ 6,648,191	\$ 33,272,698
Property taxes receivable	5,615,862	-	5,615,862
Sales taxes receivable	1,737,257	-	1,737,257
Other Receivables	1,262,556	143,521	1,406,077
Intergovernmental receivable	326,393	-	326,393
Due from agency funds	124,888	-	124,888
Inventories	2,307,433	-	2,307,433
Capital assets			
Land	3,480,964	-	3,480,964
Construction in Progress	2,042,421	-	2,042,421
Infrastructure	127,318,077	-	127,318,077
Capital assets being depreciated, net	16,427,134	3,764,202	20,191,336
Total assets	187,267,492	10,555,914	197,823,406
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			
Liabilities			
Accounts payable	349,032	11,925	360,957
Accrued Liabilities	705,719	17,129	722,848
Unearned revenues	171,021	-	171,021
Accrued compensated absences	1,227,615	45,126	1,272,741
Closure and post-closure costs	21,347	2,109,969	2,131,316
Noncurrent lease liabilities	-	1,139,467	1,139,467
Total Liabilities	2,474,734	3,323,616	5,798,350
Deferred inflows of resources			
Deferred property tax revenues and other	5,615,862	-	5,615,862
Net Position			
Invested in capital assets, net of related debt	149,268,596	2,624,735	151,893,331
Restricted for:			
Inventories	2,307,433	-	2,307,433
Statutory requirements	965,855	-	965,855
Unrestricted	26,635,012	4,607,563	31,242,575
Total net position	\$ 179,176,896	\$ 7,232,298	\$ 186,409,194

The accompanying notes are an integral part of this statement.

DELTA COUNTY, COLORADO
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Activities:				
Governmental:				
General Government	\$ 7,416,353	\$ 1,765,405	\$ 919,501	\$ 3,088,921
Public works	6,877,646	192,967	-	-
Health and Welfare	14,457,192	192,460	6,703,966	-
Culture and recreation	935,146	115,385	147,228	-
Economic development	857,183	-	-	-
Total governmental activities	30,543,520	2,266,217	7,770,695	3,088,921
Business-type				
Landfill Operations	1,459,467	1,679,171	-	-
E-911	91,898	509,155	-	-
Total Business-type activities	1,551,365	2,188,326	-	-
Total Delta County, Colorado	\$ 32,094,885	\$ 4,454,543	\$ 7,770,695	\$ 3,088,921

General revenues

Property and specific ownership taxes
Sales and use tax
Highway users tax
Other shared taxes
Mineral Leasing Severance Taxes
Investment earnings
Gain (Loss) on sale of assets and disposals
Miscellaneous
Transfers

Total general revenues and transfers

Change in Net Position

Net position, beginning

Net position, ending

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (1,642,526)	\$ -	\$ (1,642,526)
(6,684,679)	-	(6,684,679)
(7,560,766)	-	(7,560,766)
(672,533)	-	(672,533)
(857,183)	-	(857,183)
(17,417,687)	-	(17,417,687)
-	219,704	219,704
-	417,257	417,257
-	636,961	636,961
(17,417,687)	636,961	(16,780,726)
6,597,182	-	6,597,182
10,385,295	-	10,385,295
2,980,351	-	2,980,351
2,111,289	-	2,111,289
306,073	-	306,073
137,328	101,539	238,867
251,129	-	251,129
1,549,739	(3,109)	1,546,630
270,202	(270,202)	-
24,588,588	(171,772)	24,416,816
7,170,900	465,189	7,636,089
172,005,996	6,767,109	178,773,105
\$ 179,176,896	\$ 7,232,298	\$ 186,409,194

The accompanying notes are an integral part of this statement.

DELTA COUNTY, COLORADO
BALANCE SHEET- GOVERNMENTAL FUNDS
DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2021

	GENERAL	HUMAN SERVICES	ROAD AND BRIDGE	CAPITAL IMPROVEMENT
ASSETS				
Cash and Investments	\$ 6,414,678	\$ (2,407)	\$ 2,063,794	\$ 4,772,384
Property tax receivable	4,595,618	652,535	337,692	-
Sales tax receivable	725,709	-	-	640,331
Other receivables	79,894	445,525	263,200	18,350
Due from other governments	93,250	(99,104)	-	-
Due from other Agency funds	124,888	-	-	-
Inventories	-	-	2,307,433	-
Total Assets	\$ 12,034,037	\$ 996,549	\$ 4,972,119	\$ 5,431,065
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ 139,722	\$ 66,807	\$ 42,448	\$ 16,435
Accrued payroll taxes and benefits	-	-	-	-
Accrued payroll liabilities	345,477	81,018	79,244	-
Unearned revenues	-	31,361	-	-
Other accrued liabilities	151,961	-	-	-
Total Liabilities	637,160	179,186	121,692	16,435
Deferred inflows of resources				
Deferred property tax revenues and other	4,595,618	652,535	337,692	-
Fund Equity				
Reserved:				
Non-spendable	-	-	2,307,433	-
Restricted	-	-	-	-
Committed	-	164,828	2,205,302	4,999,630
Assigned	-	-	-	415,000
Unassigned	6,801,259	-	-	-
Total Fund Equity	6,801,259	164,828	4,512,735	5,414,630
Total Liabilities, deferred inflows of resources and fund Equity	\$ 12,034,037	\$ 996,549	\$ 4,972,119	\$ 5,431,065

The accompanying notes are an integral part of this statement.

SAFETY IMPROVEMENT			TOTALS	
AMERICAN RESCUE	SALES TAX	OTHER FUNDS	2022	2021
\$ 5,947,360	\$ 1,994,417	\$ 5,434,281	\$ 26,624,507	\$ 20,153,733
-	-	30,017	5,615,862	5,761,606
-	344,542	26,675	1,737,257	1,714,297
-	-	455,587	1,262,556	1,668,852
-	-	332,247	326,393	158,161
-	-	-	124,888	108,312
-	-	-	2,307,433	2,414,530
<u>\$ 5,947,360</u>	<u>\$ 2,338,959</u>	<u>\$ 6,278,807</u>	<u>\$ 37,998,896</u>	<u>\$ 31,979,491</u>
\$ 2,477	\$ 4,718	\$ 76,425	\$ 349,032	\$ 572,635
2,919	-	32,793	35,712	26,871
-	12,307	-	518,046	471,665
-	-	139,660	171,021	287,373
-	-	-	151,961	259,684
<u>5,396</u>	<u>17,025</u>	<u>248,878</u>	<u>1,225,772</u>	<u>1,618,228</u>
-	-	30,017	5,615,862	5,761,606
-	-	-	2,307,433	2,414,530
-	-	965,855	965,855	994,703
5,941,964	2,321,934	4,839,208	20,472,866	13,173,663
-	-	194,849	609,849	582,058
-	-	-	6,801,259	7,434,703
<u>5,941,964</u>	<u>2,321,934</u>	<u>5,999,912</u>	<u>31,157,262</u>	<u>24,599,657</u>
<u>\$ 5,947,360</u>	<u>\$ 2,338,959</u>	<u>\$ 6,278,807</u>	<u>\$ 37,998,896</u>	<u>\$ 31,979,491</u>

The accompanying notes are an integral part of this statement.

DELTA COUNTY, COLORADO
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
December 31, 2022

Total fund balances-total governmental funds	\$ 31,157,262
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Amounts reported for governmental activities in the statement of activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.	149,268,596
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Long-term liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet.

Compensated absences	\$(1,227,615)	
Landfill post closure costs	<u>(21,347)</u>	(1,248,962)

Net position of governmental activities	<u><u>\$ 179,176,896</u></u>
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The accompanying notes are an integral part of this statement.

DELTA COUNTY, COLORADO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	GENERAL	HUMAN SERVICES	ROAD AND BRIDGE	CAPITAL IMPROVEMENTS
Revenues				
Taxes	\$ 9,661,889	\$ 888,862	\$ 425,986	\$ 3,862,228
Licenses and permits	32,945	-	19,801	-
Intergovernmental	1,111,649	4,165,868	3,163,995	-
Charges for services	1,786,674	-	-	-
Interest	81,886	-	-	50,100
Other revenue	1,093,355	(101)	262,803	5,667
Total Revenues	13,768,398	5,054,629	3,872,585	3,917,995
Expenditures				
Current				
General Government	7,221,856	-	-	39,552
Public Works	758,746	-	5,568,281	-
Health and Welfare	7,358,864	4,922,377	-	-
Culture and recreation	141,019	-	-	-
Economic Development	368,441	-	-	-
Capital Outlay	-	-	-	836,337
Total Expenditures	15,848,926	4,922,377	5,568,281	875,889
Excess of revenues over expenditures	(2,080,528)	132,252	(1,695,696)	3,042,106
Other financing sources (uses)				
Sale of Assets	-	-	11,700	302,558
Transfers in	1,600,598	-	2,644,829	-
Transfers out	(153,514)	-	(300,929)	(2,941,521)
Total other financing sources (uses)	1,447,084	-	2,355,600	(2,638,963)
Excess of Revenues and Other Financing Sources over (under) expenditures and other financing uses	(633,444)	132,252	659,904	403,143
Fund Balance at beginning of year	7,434,703	32,576	3,852,831	5,011,487
Fund Balances at end of year	\$ 6,801,259	\$ 164,828	\$ 4,512,735	\$ 5,414,630

The accompanying notes are an integral part of this statement.

SAFETY IMPROVEMENT				
AMERICAN RESCUE	SALES TAX	OTHER GOVERNMENTAL FUNDS	TOTALS	
			2022	2021
\$ -	\$ 2,121,481	\$ 193,879	\$ 17,154,325	\$ 16,147,610
-	-	-	52,746	53,135
3,088,921	-	2,575,947	14,106,380	13,046,255
-	-	129,129	1,915,803	1,950,545
-	-	5,342	137,328	16,357
-	17,633	2,447,151	3,826,508	3,290,368
3,088,921	2,139,114	5,351,448	37,193,090	34,504,271
64,177	-	86,445	7,412,030	6,569,381
-	-	3,083	6,330,110	5,943,200
-	760,924	1,335,368	14,377,533	13,286,367
-	-	450,107	591,126	437,554
-	-	488,742	857,183	281,388
10,169	-	805,457	1,651,963	2,960,962
74,346	760,924	3,169,202	31,219,945	29,478,852
3,014,575	1,378,190	2,182,246	5,973,145	5,025,418
-	-	-	314,258	20,719
-	-	428,693	4,674,120	3,206,656
-	-	(1,007,954)	(4,403,918)	(2,996,331)
-	-	(579,261)	584,460	231,044
3,014,575	1,378,190	1,602,985	6,557,605	5,256,462
2,927,389	943,744	4,396,927	24,599,657	19,343,195
\$ 5,941,964	\$ 2,321,934	\$ 5,999,912	\$ 31,157,262	\$ 24,599,657

The accompanying notes are an integral part of this statement.

DELTA COUNTY, COLORADO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended December 31, 2022

Net change in fund balances - total governmental funds	\$ 6,557,605
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Capital assets current additions	\$ 2,287,308	
Depreciation expense	<u>(1,579,180)</u>	
Increase in capital outlay over depreciation		708,128

Some expenses not reported in the governmental funds that do not require the use of current financial resources and therefore are reported as expenditures in statement of activities.

Compensated absences		(31,703)
Loss on disposal of assets		(63,130)

Change in net position of governmental funds	<u><u>\$ 7,170,900</u></u>
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The accompanying notes are an integral part of this statement.

DELTA COUNTY, COLORADO
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2021

	<u>LANDFILL</u>	<u>NONMAJOR E911</u>	<u>TOTALS 2022</u>	<u>2021</u>
ASSETS				
Current Assets				
Cash and Investments	\$ 5,726,867	\$ 921,324	\$ 6,648,191	\$ 6,524,335
Other receivables	133,184	10,337	143,521	172,699
TOTAL CURRENT ASSETS	<u>5,860,051</u>	<u>931,661</u>	<u>6,791,712</u>	<u>6,697,034</u>
Noncurrent assets				
Capital Assets, net	<u>3,764,202</u>	<u>-</u>	<u>3,764,202</u>	<u>2,612,343</u>
TOTAL ASSETS	<u><u>\$ 9,624,253</u></u>	<u><u>\$ 931,661</u></u>	<u><u>\$ 10,555,914</u></u>	<u><u>\$ 9,309,377</u></u>
LIABILITIES AND NET POSITION				
Current Assets				
Accounts Payable	\$ 11,925	\$ -	\$ 11,925	\$ 33,801
Accrued payroll liability	16,849	280	17,129	14,390
TOTAL CURRENT LIABILITIES	<u>28,774</u>	<u>280</u>	<u>29,054</u>	<u>48,191</u>
Noncurrent liabilities				
Accrued compensated absences	45,126	-	45,126	45,126
Leases payable	1,139,467	-	1,139,467	364,001
Accrued post closure costs	2,109,969	-	2,109,969	2,084,950
TOTAL NONCURRENT LIABILITIES	<u>3,294,562</u>	<u>-</u>	<u>3,294,562</u>	<u>2,494,077</u>
TOTAL LIABILITIES	<u>3,323,336</u>	<u>280</u>	<u>3,323,616</u>	<u>2,542,268</u>
NET POSITION				
Invested in capital assets net of related debt	2,624,735	-	2,624,735	2,248,342
Unrestricted	<u>3,676,182</u>	<u>931,381</u>	<u>4,607,563</u>	<u>4,518,767</u>
TOTAL NET POSITION	<u>6,300,917</u>	<u>931,381</u>	<u>7,232,298</u>	<u>6,767,109</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 9,624,253</u></u>	<u><u>\$ 931,661</u></u>	<u><u>\$ 10,555,914</u></u>	<u><u>\$ 9,309,377</u></u>

The accompanying notes are an integral part of this statement.

DELTA COUNTY, COLORADO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2021

	<u>LANDFILL</u>	<u>NONMAJOR E911</u>	<u>TOTALS 2022</u>	<u>2021</u>
Operating Revenues				
Charges for Services	\$ 1,679,171	\$ 509,155	\$ 2,188,326	\$ 2,345,858
Operating expenses less capital outlay	1,434,448	91,898	1,526,346	1,319,523
Post closure costs	25,019	-	25,019	24,723
Total operating expenses	<u>1,459,467</u>	<u>91,898</u>	<u>1,551,365</u>	<u>1,344,246</u>
Operating Income	<u>219,704</u>	<u>417,257</u>	<u>636,961</u>	<u>1,001,612</u>
Other Revenues (expenses)				
Interest	100,383	1,156	101,539	33,306
Other Revenues	22,715	-	22,715	22,222
Total other revenues (expenses)	<u>123,098</u>	<u>1,156</u>	<u>124,254</u>	<u>55,528</u>
Net income before transfers	<u>342,802</u>	<u>418,413</u>	<u>761,215</u>	<u>1,057,140</u>
Transfers and Contributions				
Transfers out	-	(270,202)	(270,202)	(210,325)
Interest expense	(25,824)	-	(25,824)	(22,263)
Total Transfers	<u>(25,824)</u>	<u>(270,202)</u>	<u>(296,026)</u>	<u>(232,588)</u>
Change in Net Position	316,978	148,211	465,189	824,552
Net position, beginning of year	<u>5,983,939</u>	<u>783,170</u>	<u>6,767,109</u>	<u>5,942,557</u>
Net position, end of year	<u><u>\$ 6,300,917</u></u>	<u><u>\$ 931,381</u></u>	<u><u>\$ 7,232,298</u></u>	<u><u>\$ 6,767,109</u></u>

The accompanying notes are an integral part of this statement.

DELTA COUNTY, COLORADO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	LANDFILL	NONMAJOR E911	TOTALS 2022	2021
Cash flows from operating activities:				
Cash received from customers	\$ 1,703,289	\$ 514,215	\$ 2,217,504	\$ 2,268,250
Cash paid to suppliers	(639,259)	(78,253)	(717,512)	(663,319)
Cash paid to employees	(476,780)	(13,664)	(490,444)	(378,715)
Net cash provided by operating activities	<u>587,250</u>	<u>422,298</u>	<u>1,009,548</u>	<u>1,226,216</u>
Cash flows from Noncapital Financing activities				
Transfers, net	-	(270,202)	(270,202)	(210,325)
Increase in post-closure liability requirement	25,019	-	25,019	24,723
Other receipts	22,715	-	22,715	22,222
Net cash provided by noncapital financing activities	<u>47,734</u>	<u>(270,202)</u>	<u>(222,468)</u>	<u>(163,380)</u>
Cash flows from capital and related financing activities				
Purchases of capital assets	(1,514,405)	-	(1,514,405)	(33,100)
Lease proceeds	1,178,316	-	1,178,316	-
Principal on lease payments	(402,850)	-	(402,850)	(244,786)
Interest expense on lease	(25,824)	-	(25,824)	(22,263)
Net cash used by related financing activities	<u>(764,763)</u>	<u>-</u>	<u>(764,763)</u>	<u>(300,149)</u>
Cash flows from investing activities				
Interest received	100,383	1,156	101,539	33,306
Net increase (decrease) in cash and cash equivalents	(29,396)	153,252	123,856	795,993
Cash and cash equivalents, beginning of year	5,756,263	768,072	6,524,335	5,728,342
Cash and cash equivalents, end of year	<u>\$ 5,726,867</u>	<u>\$ 921,324</u>	<u>\$ 6,648,191</u>	<u>\$ 6,524,335</u>
Reconciliation of operating income (loss) to net cash provided by operating income				
Operating Income (loss)	\$ 219,704	\$ 417,257	\$ 636,961	\$ 1,001,612
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation expense	362,547	-	362,547	289,694
Changes in assets and liabilities related to operation:				
(Increase) decrease in:				
Other receivables	24,118	5,060	29,178	(77,608)
Increase (Decrease) In:				
Accounts payable	(21,877)	-	(21,877)	(3,740)
Accrued payroll liability	2,758	(19)	2,739	2,835
Compensated absences	-	-	-	13,423
Total adjustments	<u>367,546</u>	<u>5,041</u>	<u>372,587</u>	<u>224,604</u>
Net cash provided by operating activities	<u>\$ 587,250</u>	<u>\$ 422,298</u>	<u>\$ 1,009,548</u>	<u>\$ 1,226,216</u>

The accompanying notes are an integral part of this statement.

DELTA COUNTY, COLORADO
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2021

	AGENCY TOTALS	
	2022	2021
ASSETS		
Current assets		
Cash and Investments	\$ 1,113,325	\$ 1,244,892
Due from other funds	-	-
Total Assets	1,113,325	1,244,892
LIABILITIES AND NET POSITION		
Current Liabilities		
Taxes paid in advance	100	142
Due to Other governmental Entities	592,827	592,689
Deposits and Escrow Balances	395,510	543,749
Due to other funds	124,888	108,312
Total Liabilities	1,113,325	1,244,892
Net Position	\$ -	\$ -

The accompanying notes are an integral part of this statement.

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. History and Function of Organization

The County operates under the regulations pursuant to the Colorado Revised Statutes that designates a Board of County Commissioners to act as the governing authority. The County provides the following services: public safety (sheriff); highways and streets; sanitation; health and human services; public improvements; planning; and general administrative services.

2. Reporting Entity

In defining and determining the County as an appropriate reporting entity, the County has considered manifestations of oversight over, and scope of public service of, various boards, commissions, authorities, and other entities. More specifically, these considerations include, but are not limited to: (1) their scope of public service; (2) the County's ability to select another entity's governing authority or management to significantly influence operations, approve budgetary appropriations and revisions; and (3) its responsibilities to fund deficits, operating deficiencies or determine revenue policy. Based on these considerations, the entities described below have been included in the County financial statements.

Elected Officials All financial transactions of the offices of elected officials of Delta County (Assessor, Clerk and Recorder, Coroner, District Attorney, Sheriff, Surveyor, Treasurer and Commissioners) are recorded in the General Fund. The Board of County Commissioners has budgetary authority over elected officials and is accountable for all fiscal matters.

Delta County Fair Board The Fair Board is appointed by the County Commissioners. The County has financial responsibility over the Fair Board. The Fair Board is a component unit of the County and is included in the financial statements at December 31, 2022 as a special revenue fund.

3. Basis of Presentation

Government-Wide and Fund Financial Statements The government-wide financial statements (i.e., the statement of net position and the statement of activities) present financial information of the County as a whole. The reporting information includes all of the non-fiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. These statements are to distinguish between the governmental and business-type activities of the County.

Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Net Position presents the financial position of the governmental and the business-type activity of the County.

DELTA COUNTY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Basis of Presentation - continued

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include fees and charges paid by the recipients of goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The effects of interfund activity have been eliminated from the government-wide financial statements.

Fund Financial Statements The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds. The fiduciary funds are presented separately.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The County reports the following major governmental funds described below.

General Fund is the general operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes.

Human Services Fund accounts for intergovernmental revenues and grants received for public assistance programs.

Road and Bridge Fund accounts for the construction and maintenance of the County's roads and bridges. The sources of revenues include property taxes, highway users' fees and other revenues.

Capital Improvement Fund accounts for capital maintenance and projects of the County. The sources of revenues received are from sales tax.

American Rescue Fund accounts for federal grants through the American Rescue Program to be used for capital acquisitions.

Safety Improvement Sales Tax Fund accounts for the collection of .8 % county sales tax, that is allocated between law enforcement agencies within Delta County, to be used for law enforcement expenditures.

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Basis of Presentation - continued

The County reports the following major proprietary fund described below.

Enterprise Funds These are proprietary funds used to account for operations that are financed and operated in a manner similar to private business, with the intent that the costs of goods and services are financed or recovered through user fees.

Landfill Operations Fund accounts for revenues received to maintain the County landfill and transfer station.

Fiduciary Funds report \$1,113,325 and include the following funds and amounts:

Treasurer's Fund- This agency fund contained \$541,721 at year-end held on behalf of special taxing districts and for individuals with regard to certain County operations primarily building and planning.

Clerk's Fund-This agency fund contained \$493,233 at year-end held on behalf of other government agencies primarily the State of Colorado and local municipalities.

Public Trustee Fund- This agency fund contained \$36,115 at year-end held on behalf of other funds and deposits and escrow balances.

Sheriff's Fund- This agency fund contained \$42,256 at year-end from the seizure of contraband available to the Sheriff for law enforcement activities.

4. Measurement Focus and Basis of Accounting

Government-Wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

4. Measurement Focus and Basis of Accounting-Continued

Governmental Fund Financial Statements

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available. These revenues could include certain property, sales and other tax collections, federal, state, and county grants, and some charges for services. Grants are only recognized to the extent allowable expenditures have been incurred. The County generally considers funds received within 60 days subsequent to the end of the fiscal year to be measurable and available.

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

Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the programs. It is the County's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Deferred Outflows / Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section of 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 will not recognize as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section of 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 will not be recognized as an inflow of resources (revenue) until that time. Property taxes revenue that are related to a future period have been recorded as deferred inflows. Grants and entitlements received before eligibility requirements are met (e.g., cash advances) are recorded as deferred inflows. These amounts are deferred and will be recognized as an inflow of resources in the period that the amounts become available.

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

5. Budgets and Budgetary Accounting

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

- 1) Prior to October 15 of each year, a proposed operating budget is submitted to the County Commissioners for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- 2) Public hearings are conducted by the County to obtain taxpayer comments.
- 3) Prior to December 31, the budget is legally adopted at the fund level through passage of a resolution for all County funds, except the fiduciary fund types.
- 4) Any revisions that increase the expenditure of any fund or elected official budget must be approved by the County Commissioners by passage of a resolution.
- 5) Budgets for the governmental fund types are adopted on a basis consistent with generally accepted accounting principles (GAAP). The proprietary fund types adopt budgets using a non-GAAP basis.

Budget appropriations for the year ended December 31, 2022, were \$41,832,856. The County had one supplemental appropriation totaling \$1,191,656 which increased appropriations from the original budget of \$40,641,200 to \$41,832,856.

The supplemental appropriation during 2022 resulted in budget amendments as follows:

<u>Fund</u>	<u>Original Amount</u>	<u>Amended Amount</u>
Governmental Activities		
Fair Grounds Fund	\$ 176,723	\$ 200,708
Economic Development Fund	\$ 75,241	\$ 383,089
Contingency Fund	\$ 34,248	\$ 36,922
Grant Projects Fund	\$ 393,521	\$ 805,457
Employee Benefit Trust Fund	\$ 9,525	\$ 15,752
Inmate Welfare Fund	\$ 12,000	\$ 15,533
Landfill Fund	\$ 1,426,230	\$ 1,861,683

6. Assets, Liabilities and Fund Equity

Investments-Investments at December 31, 2022, consisted of CSAFE and CSIP stated at amortized cost and COLOTRUST stated at net asset value.

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Assets, Liabilities and Fund Equity-continued

Cash -The County pools cash resources of its various funds in order to facilitate the management of cash. Cash is pooled in interest-bearing accounts which are legally authorized. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements.

Receivables -All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Capital Assets -The County's capital assets are recorded at original cost. Donated assets are listed at their fair value at the date of donation. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. It is the policy of the County to capitalize all fixed assets costing more than \$5,000 with an estimated useful life of two or more years.

As allowed by GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis -for State and Local Governments*, the County has adopted an alternative method for reporting costs associated with certain infrastructure assets. Under this alternative method, referred to as the "modified approach," infrastructure assets are not depreciated, and maintenance and preservation costs are expensed. The County capitalizes costs related to new construction, major replacements, and improvements that increase the capacity and/or efficiency of infrastructure assets reported under the modified approach.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	3-40 years
Land Improvements	30 years
Vehicles, Heavy Equipment	5-10 years
Office, Shop Equipment	3 years

Long-Term Obligation In the government-wide financial statements and proprietary fund types in the financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "Due to payment".

Net Position/Fund Balances Net position in the government-wide financial statements are classified as: (1) invested in capital assets, net of related debt; (2) restricted; and (3) unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments, or imposed by law through state statute. In the governmental fund financial statements, reservations or restrictions of fund balance represent amounts that are not appropriable, are legally segregated for a specific purpose, or are restricted by the grant agreement. Designations of fund balance represent tentative management plans that are subject to change.

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Assets, Liabilities and Fund Equity-continued

Vacation, Sick Leave, Salary Related Payments, and Other Compensated Absences County employees are entitled to certain compensated absences based on their length of employment. Employees are allowed to accumulate benefits up to predetermined maximums and are compensated for these accumulated benefits either through paid time off or at termination or retirement.

7. Revenues and Expenditures

Revenues for governmental funds are recorded when they are determined to be both measurable and available. Generally, fees and non-tax revenues are recognized when received. Grants from other governments are recognized when qualifying expenditures are incurred. Expenditures for governmental funds are recorded when the related liability is incurred.

Property Tax Revenues- The County Assessor certifies assessed property values on December 10. The County Commissioners certify the mill levy in December. Property taxes are levied based on the assessed valuation and mill levy on January 1. Assessed values are an approximation of market value. Taxpayers may pay their property taxes in one payment due April 30 or pay in two half payments due February 28 and June 15. The billings are considered due on these dates. The bill becomes delinquent and penalties and interest may be assessed by the County Treasurer on the post mark day following these dates. The tax sale date is the first Thursday of November.

Sales Tax Revenues- The County levied a one percent sales tax in 1969. The County receives sixty percent of the sales tax, with the remaining forty percent going to City of Delta and the towns of Paonia, Cedaredge, Crawford, Hotchkiss, and Orchard City based on population data from the most current census.

In 1982, an additional sales tax of one (1) percent was levied. Seventy-five percent of the amount is deposited in the Capital Improvement Fund to be used for capital improvements or debt service to finance the construction of capital improvements. The remaining 25 percent may be used to operate County services and facilities or any other lawful County purposes.

8. Inventory

Inventories are valued at cost, using the first-in, first-out (FIFO) method.

9. Comparative Data

Comparative total data for the prior year has been presented in most of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in certain statements since their inclusion would make those statements unduly complex and difficult to read.

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE B - CASH AND INVESTMENTS

Deposits

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the aggregate uninsured deposits.

At December 31, 2022 the County's cash and investments consisted of the following.

Cash on hand	\$ 1,552
Cash deposits	21,272,587
Investments	13,402,458
Less: Outstanding items	<u>(290,573)</u>
Total Cash and Investments	<u><u>\$ 34,386,024</u></u>
Unrestricted Cash and Investments - Governmental	\$ 26,624,508
Unrestricted Cash and Investments - Business-type	6,648,191
Cash and Investments - Fiduciary	<u>1,113,325</u>
Total Cash and Investments	<u><u>\$ 34,386,024</u></u>

At December 31, 2022, the County's cash deposits had a bank balance as follows:

	<u>Bank</u>	<u>Book</u>
	<u>Balance</u>	<u>Balance</u>
FDIC Insured	\$ 4,928,828	\$ 4,928,828
PDPA Collateralized	<u>16,641,380</u>	<u>16,343,759</u>
Total Cash		
Deposits	<u><u>\$21,570,208</u></u>	<u><u>\$21,272,587</u></u>

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE B - CASH AND INVESTMENTS - CONTINUED

Investments

Credit Risk

Colorado statutes specify which instruments units of local government may invest, which include:

- Obligations of the United States and certain U.S. government agency's securities
- Certain international agency securities
- General obligation and revenue bonds of U.S. local government entities
- Bankers' acceptance of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

Fair Value

The County categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value.

Level 1: Quoted prices (unadjusted) in active markets for an identical asset or liability that a government can access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly. Level 2 inputs include quoted prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Unobservable inputs for an asset or liability.

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE B - CASH AND INVESTMENTS - CONTINUED

Investments

	<u>12/31/2022</u>	<u>Credit Rating</u>
Investments Measured at Amortized Costs		
CSIP and CSAFE	<u>7,437,465</u>	AAAm
Total Investments Measured at Amortized Costs	<u>7,437,465</u>	
Investments Measured at Net Asset Value		
ColoTrust	<u>5,964,993</u>	AAAm
Total Investments	<u>\$ 13,402,458</u>	

During the year ended December 31, 2022, the County invested funds in Colotrust, CSAFE and CSIP. As investment pools, they operate under the Colorado Revised Statutes (24-75-701) and are overseen by the Colorado Securities Commissioner. They invested in securities that are specified by Colorado Revised Statutes (24-75601). Authorized securities include U.S. Treasuries, U.S. Agencies, commercial paper (rated A1 or better) and bank deposits (collateralized through PDPA). The pool operates similar to a 2a-7-like money market fund with a share value equal to \$1.00 and a maximum weighted average maturity of 1 day. These funds are rated AAAm by the Standard and Poor's Corporation.

Interest Rate Risk -The County manages its interest rate risk by setting a maximum maturity date no more than five years from the date of purchase unless otherwise authorized by the County Board of Commissioners.

Concentration of Credit Risk -The County places no limit on the amount that may be invested in any one issuer. County's investments are in governmental investment pools such as CSIP, CSAFE and COLOTRUST.

Custodial Credit Risk - custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE C - CAPITAL ASSETS

Changes in governmental activity capital assets for the year are shown in the table below:

	Balance 12/31/2021	Additions	Transfers & Dispositions	Balance 12/31/2022
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 3,480,964	\$ -	\$ -	\$ 3,480,964
Construction in progress	4,098,309	-	(2,055,888)	2,042,421
Infrastructure	127,318,077	-	-	127,318,077
	134,897,350	-	(2,055,888)	132,841,462
Capital assets being depreciated:				
Building	20,089,434	2,387,793	(113,382)	22,363,845
Grounds	6,896,897	342,975	-	7,239,872
Vehicles, Heavy Equipment	18,290,103	1,398,173	(323,388)	19,364,888
Office, Shop Equipment	3,746,130	214,255	(175,373)	3,785,012
Miscellaneous	37,762	-	-	37,762
Total capital assets being depreciated	49,060,326	4,343,196	(612,143)	52,791,379
Less accumulated depreciation				
Buildings	15,518,744	331,799	(49,752)	15,800,791
Grounds	1,850,273	272,861	-	2,123,134
Vehicles, Heavy Equipment	15,136,302	692,335	(323,888)	15,504,749
Office, Shop Equipment	2,808,975	282,185	(175,373)	2,915,787
Miscellaneous	19,784	-	-	19,784
Total accumulated depreciation	35,334,078	1,579,180	(549,013)	36,364,245
Total capital assets being depreciated	13,726,248	2,764,016	(63,130)	16,427,134
Governmental activities capital assets, net	\$ 148,623,598	\$ 2,764,016	\$ (2,119,018)	\$ 149,268,596

Depreciation expense was charged to functions as follows:

General Government	\$ 310,444
Public Works	547,536
Health and Safety	377,180
Culture and Recreation	344,020
Total	\$ 1,579,180

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE C - CAPITAL ASSETS- CONTINUED

Changes in business-type activity capital assets for the year are shown in the table below:

	Balance 12/31/2021	Additions	Transfers & Dispositions	Balance 12/31/2022
Business-type Activities				
Capital assets being depreciated				
Buildings	\$ 113,927	\$ -	\$ -	\$ 113,927
Land improvements	2,981,206	-	-	2,981,206
Vehicles, Heavy Equipment	2,322,090	1,490,328	46,162	3,858,580
Office, Shop Equipment	163,755	24,078	-	187,833
Less: Accumulated depreciation	(2,968,635)	(362,547)	(46,162)	(3,377,344)
Total capital assets being depreciated	<u>\$ 2,612,343</u>	<u>\$ 1,151,859</u>	<u>\$ -</u>	<u>\$ 3,764,202</u>

NOTE D - LONG-TERM DEBT

The following table summarizes the changes in the County's long-term liability activity for the year ended December 31, 2022:

	Balance 12/31/2021	Advances	Payments	Balance 12/31/2022
Governmental Activities				
Landfill Post-closure Costs	\$ 21,347	\$ -	\$ -	\$ 21,347
Compensated Absences	1,195,912	31,703	-	1,227,615
Total Governmental Activities	<u>\$ 1,217,259</u>	<u>\$ 31,703</u>	<u>\$ -</u>	<u>\$ 1,248,962</u>
Business-type Activities				
Landfill Post-closure Costs	\$ 2,084,950	\$ 25,019	\$ -	\$ 2,109,969
Lease payable	364,001	1,178,316	(402,850)	1,139,467
Compensated Absences	45,126	-	-	45,126
Total Business Activities	<u>\$ 2,494,077</u>	<u>\$ 1,203,335</u>	<u>\$ (402,850)</u>	<u>\$ 3,294,562</u>

Post-closure costs of \$2,109,969 for the active Adobe buttes landfill and \$21,347 for the closed North Fork Landfill are to be paid by the landfill fund and the general fund respectively.

Lease Payable

The County has a lease payable with Wells Fargo Bank for \$534,694 for the purchase of equipment at an annual interest rate of 2.75% payable in yearly payments of \$112,188.70 for four years starting on October 31, 2019.

	Principal	Interest	Total
2023	<u>\$ 109,184</u>	<u>\$ 3,004</u>	<u>\$ 112,188</u>

DELTA COUNTY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE D - LONG-TERM DEBT- CONTINUED

Lease Payable

The County has a lease payable with CAT Financial Services Corporation for \$1,178,316 for the purchase of equipment at an annual interest rate of 4.775% payable in monthly payments of \$20,238.30 for sixty months starting on October 30, 2022, with a down payment of \$100,000 on September 30th of 2022.

	Principal	Interest	Total
2023	\$ 197,959	\$ 44,901	\$ 242,860
2024	207,621	35,239	242,860
2025	217,755	25,105	242,860
2026	228,383	14,477	242,860
2027	178,566	3,571	182,137
	<u>\$ 1,030,284</u>	<u>\$ 123,293</u>	<u>\$ 1,153,577</u>

NOTE E - FUND EQUITY

This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-spendable fund balance amounts that are not in spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance-amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation;
- Committed fund balance-amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance-amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balance-amounts that are available for any purpose; positive amounts are reported only in the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless County Commissioners' have provided otherwise in its commitment or assignment actions.

TABOR Amendment: the three (3) percent reserve of \$531,993 as required by Colorado Tax Payers Bill of Rights (TABOR) has been reserved in the County's Contingency Fund.

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE F - RISK MANAGEMENT

Colorado Counties Casualty and Property Pool (CAPP)

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 pays an annual contribution to CAPP for its property and casualty insurance coverage. The inter-governmental agreement of formation of 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 that is determined each policy year. There have been no significant reductions in insurance coverage. Settled claims from these risks have not exceeded insurance coverage for the current year or the three prior years.

On December 31, 2022, CAPP had assets of \$26,969,688, liabilities of \$18,155,009 (including \$16,155,601 reserved for losses and claims), and members' equity of \$8,814,679. The liability amount includes no long-term debt. Total revenues for the year ended December 31, 2022, amounted to \$12,086,565 and total expenses were \$12,274,918, resulting in net income before return of surplus of \$(188,353).

Colorado Workers' Compensation Pool (CWCP)

The County is exposed to various risks of loss related to injuries of employees while on the job. The County has joined together with other counties in the State of Colorado to form the Colorado Workers' Compensation Pool (CWCP), a public entity risk pool currently operating as a common risk management and insurance program for member counties. The County pays an annual contribution to CWCP for its workers' compensation insurance coverage.

The intergovernmental agreement of formation of 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 that is determined each policy year. There have been no significant reductions in insurance coverage. Settled claims from these risks have not exceeded insurance coverage for the current year or the three prior years.

On December 31, 2022, CWCP had assets of \$53,672,566, liabilities of \$30,186,143 (including \$26,809,948 reserved for losses and claims) and members' equity of \$23,486,423. The liability amount includes no long-term debt. Total revenues for the year ended December 31, 2022, amounted to \$12,067,778, total expenses were \$7,809,099, resulting in net income before return of surplus of \$4,258,679.

NOTE G - EMPLOYEE BENEFITS

Deferred Compensation

The County offers its employees a deferred compensation plan created in accordance with internal revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen non-reimbursed emergency.

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE G - EMPLOYEE BENEFITS - CONTINUED

Retirement Plan

The County participates in the County Retirement Association (CRA), a multiple-employer public employee retirement system which is a qualified plan as defined by IRS Code Section 401 (A) and Colorado Revised Statutes (CRS) 24.54. The plan provides retirement benefits through a defined contribution plan to participating Colorado counties, municipalities and special districts. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings.

There are no unfunded past service liabilities. All full-time employees are required to participate in the plan upon the first day of the payroll period following the employee's date of hire. The County is required to contribute 4% of employee compensation excluding overtime. The employee is required to contribute an amount equal to the County's contribution. Employees are immediately vested in their participant contributions and become vested in employer contributions to the plan over a six-year period.

The County's total payroll for 2022 was \$13,535,622 and covered payroll was \$13,529,125. During 2022, the County and employees made the required 4% contribution amounting to \$541,165, for a total of \$1,082,330.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. The Plan may be amended by resolution of the Board of County Commissioners, but it may not be amended beyond the limits established by state statute.

PTO and Sick Leave

Paid time off accumulates at the rate of fourteen to twenty-two hours per month, based upon the years of service of the employee. There is no sick leave accumulation anymore. However, employees that had a sick balance at time of conversion will keep their remaining balance and the one-quarter payment rules are still in place.

NOTE H - COMMITMENTS AND CONTINGENCIES

Pending Litigation

The County is involved in various lawsuits. Management does not believe the potential loss to the County from any of these lawsuits would have a material impact on the financial statements

Tax Spending and Debt Limitations (TABOR Amendment)

On November 3, 1992, the voters of Colorado approved Amendment 1, commonly known as the TABOR Amendment, which adds a new Section 20 to Article X of the Colorado Constitution.

TABOR contains tax, spending and revenue and debt limitations which apply to the State of Colorado, all local governments, and special districts. The County's financial activity for the year ended December 31, 2006 will provide the basis for calculation of future limitations adjusted for allowable revenue in excess of the County's "spending limit" must be refunded unless voters approve the retaining of such excess revenue. TABOR requires voter approval for any new tax, tax increases and new debt.

NOTE I - CONTRABAND FORFEITURES

The Colorado Contraband Forfeiture Act allows law enforcement agencies to retain proceeds from the seizure of contraband. Proceeds are recorded under the Trust and Agency Fund and are used for drug enforcement activities.

DELTA COUNTY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

NOTE J - CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for ten to thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports the total of these closure and post-closure care costs for the developed portion of the landfill as a liability as of each balance sheet date. The \$2,131,316 reported as the total landfill closure and post-closure care liability at December 31, 2022 represents the cumulative amount reported to totally close, monitor and maintain the developed portion of the active Adobe Buttes Landfill (ABLF) and the two other closed landfills, Delta and North Fork. Those amounts are based on what it would cost to perform all closure and post-closure care if the ABLF were closed in 2022, and all three then closed landfills were monitored and maintained through any future regulated monitoring periods. The life of the active ABLF is 29 years, plus 51 years in other undeveloped locations on the site, for a total of 80 years. The table below summarizes the post-closure costs. Actual costs may change due to inflation, changes in technology, or changes in regulations.

Landfill Fund	\$ 2,109,969
General long-term debt	<u>21,347</u>
Total	<u><u>\$ 2,131,316</u></u>

The County is required by state and federal laws and regulations to make annual contributions or provide other means to cover the projected closure and post-closure costs. The Landfill Fund had cash and equivalents of \$5,726,867 included in assets of \$9,624,253, which exceeds the projected closure and post-closure costs at December 31, 2022.

If future interest earnings are inadequate or additional post-closure care requirements are determined (due to changes in technology and applicable laws or regulations, for example), these additional costs would need to be covered by charges to future landfill users or from future tax revenue. The County, however, has additionally covered this requirement by qualifying under State Solid Waste regulations using a "Local Government Financial Test" and/or other County funds.

NOTE K - INTERNAL ACTIVITY

The County has recorded the following interfund transfers for the year ended December 31, 2022. These transfers are routine in nature and provide joint support for various operations.

General Fund to Fairgrounds Fund	\$ 123,514
General Fund to Economic Development Fund	30,000
Road and Bridge to General Fund	300,929
E911 Fund to General for Dispatch Expenses	270,202
Capital Improvement Fund to Capital Project Fund for Project costs	205,179
Capital Improvement Fund to General Fund for Project costs	1,029,467
Capital Improvement Fund to Road and Bridge Fund for Project costs	1,706,875
PILT Fund to Contingency Fund	10,000
PILT Fund to Road and Bridge Fund	937,954
Conservation Trust Fund to Fairgrounds Fund	45,000
PILT Fund to Energy Development Fund	<u>15,000</u>
Total Transfers	<u>\$4,674,120</u>

DELTA COUNTY, COLORADO
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE L - FUND BALANCE CLASSIFICATIONS

The County has the following fund balance classification for the year ended December 31, 2022.

Restricted		Special Revenue Funds:	
Contingency Fund – Tabor emergency	\$ 531,993	Capital Improvement Fund – Justice Facility	\$415,000
Conservation Trust Fund –Lottery proceeds	<u>433,862</u>	Contingency Fund –County Emergency	34,356
Total Restricted	<u>\$965,855</u>	Contingency Fund –Local Fire Fund	101,303
		Contingency Fund –Secure Rural Schools	48,818
Committed		Open Space Trust Fund -Parks	<u>10,372</u>
Special Revenue Funds:		Total Assigned	<u>\$609,849</u>
Human Services Fund	\$ 164,828		
Road and Bridge Fund	2,205,302		
Capital Improvement Fund	4,999,630		
American Rescue Fund	5,941,964		
Safety Improvement Sales Tax Fund	2,321,934		
Health Department Fund	927,875		
Energy Development Fund	110,321		
Fairgrounds Fund	(9,392)		
Lodging Tax Tourism Fund	219,787		
Economic Development Fund	216,811		
Contingency Fund	102,261		
Capital Project Fund	504,641		
Employee Benefit Fund	36,425		
Self-Insurance Fund	538,234		
PILT Fund	1,943,104		
Open Space Trust Fund	127,348		
Booking Fees Fund	16,793		
Inmate Welfare Fund	5,779		
Fair Board Fund	<u>99,221</u>		
Total Committed	<u>\$20,472,866</u>		
Non-spendable			
Special Revenue Fund			
Road and Bridge	<u>\$2,307,433</u>		

DELTA COUNTY, COLORADO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Taxes					
Property Taxes	\$ 4,676,007	\$ 4,676,007	\$ 4,484,003	\$ (192,004)	\$ 4,384,378
Delinquent Taxes	1,000	1,000	656	(344)	(4,029)
Interest and Penalties	10,000	10,000	11,015	1,015	11,106
Specific Ownership Taxes	749,860	749,860	764,630	14,770	802,294
Sales Taxes	4,082,529	4,082,529	4,396,535	314,006	4,019,284
Airport Fuel Taxes	4,500	4,500	5,050	550	23,673
Total taxes	9,523,896	9,523,896	9,661,889	137,993	9,236,706
Licenses and Permits					
Liquor licenses	1,000	1,000	1,842	842	365
Subdivision Fees	50,000	50,000	31,103	(18,897)	38,975
Total Licenses and permits	51,000	51,000	32,945	(18,055)	39,340
Intergovernmental					
Cigarette tax	5,500	5,500	4,458	(1,042)	7,032
LEAF	2,000	2,000	1,375	(625)	1,527
Grants	768,396	768,396	968,987	200,591	693,989
Emergency preparedness	-	-	-	-	3,106
Veteran's affairs allotment	24,000	24,000	14,400	(9,600)	13,328
Mineral Leasing	50,000	50,000	122,429	72,429	135,621
Severance taxes	20,000	20,000	-	(20,000)	24,145
Total intergovernmental	869,896	869,896	1,111,649	241,753	878,748
Charges for Services					
Election fees	225	225	248	23	175
E-Recording surcharge	10,000	10,000	8,767	(1,233)	10,275
Clerk fees	815,000	815,000	878,786	63,786	849,838
Treasurer fees	400,000	400,000	461,396	61,396	421,119
Distrain fees	200	200	45	(155)	930
Public trustee fees	32,000	32,000	41,737	9,737	51,971
Assessor fees	6,000	6,000	4,279	(1,721)	5,635
Sheriff fees	100,020	100,020	169,225	69,205	194,339
Sales of copies/regulations	200	200	-	(200)	70
GIS mapping	15,000	15,000	11,887	(3,113)	14,859
Juvenile diversion fees	32,441	32,441	600	(31,841)	11,364
Attorney fees	215,008	215,008	209,704	(5,304)	216,021
Access fee deposits	500	500	-	(500)	-
Total Charges for Services	1,626,594	1,626,594	1,786,674	160,080	1,776,596
Interest	5,000	5,000	81,886	76,886	6,898

DELTA COUNTY, COLORADO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
Other Revenues					
Rent	8,030	8,030	6,677	(1,353)	9,854
Refund of expenditures	70,000	70,000	130,738	60,738	47,021
Insurance reimbursement	500	500	146	(354)	264
Hangar rental/gas sales	12,000	12,000	18,396	6,396	20,387
Contributions-weed program	35,000	35,000	27,197	(7,803)	17,175
Cost allocation reimbursements	128,250	128,250	115,656	(12,594)	197,656
Building use and maintenance	232,220	232,220	142,001	(90,219)	224,317
Senior/Veteran Exemption	225,000	225,000	213,404	(11,596)	206,712
COVID19/CARES act Revenue	-	-	62,494	62,494	503,843
Other revenues	336,310	336,310	376,646	40,336	201,049
Total other revenues	1,047,310	1,047,310	1,093,355	46,045	1,428,278
Total Revenues	13,123,696	13,123,696	13,768,398	644,702	13,366,566
EXPENDITURES					
Current					
General Government					
Board of Commissioners	714,268	714,268	751,873	(37,605)	710,896
Clerk and Recorder	620,678	620,678	568,343	52,335	498,538
Treasurer	307,283	307,283	274,970	32,313	292,137
Assessor	882,338	882,338	887,849	(5,511)	747,892
Public Trustee	79,121	79,121	77,495	1,626	89,329
Buildings and grounds	1,266,783	1,266,783	1,167,194	99,589	805,138
Surveyor	12,963	12,963	12,670	293	10,517
County Attorney	598,391	598,391	575,245	23,146	462,950
Office of the District Attorney	801,470	801,470	801,470	-	763,740
Elections	360,569	360,569	323,214	37,355	181,240
Administration	552,814	552,814	582,858	(30,044)	529,274
Information Systems	817,519	817,519	628,228	189,291	570,821
Pretrial	287,121	287,121	288,786	(1,665)	113,217
Other	228,695	228,695	281,661	(52,966)	331,981
Total General Government	7,530,013	7,530,013	7,221,856	308,157	6,107,670
Public Works					
Planning	385,911	385,911	387,322	(1,411)	352,152
GIS mapping	270,389	270,389	255,602	14,787	224,183
Extension service	113,974	113,974	115,822	(1,848)	108,223
Total Public works	770,274	770,274	758,746	11,528	684,558
Health and Welfare					
Health department	138,624	138,624	138,624	-	103,968
Animal Control	31,500	31,500	34,668	(3,168)	27,295
Useful public service	32,797	32,797	31,556	1,241	33,617
Sheriff's department	2,839,741	2,839,741	2,953,606	(113,865)	2,583,295
Dispatch	681,184	681,184	700,003	(18,819)	589,115
Jail	2,716,669	2,716,669	2,667,167	49,502	2,572,002
Coroner	206,999	206,999	189,083	17,916	245,587
Juvenile Diversion	72,193	72,193	103,058	(30,865)	129,656
Adult Diversion	-	-	54,346	(54,346)	-
Victim Assistance	83,340	83,340	79,733	3,607	75,117
Emergency preparedness	178,974	178,974	188,456	(9,482)	569,041
Weed Board	115,000	115,000	56,992	58,008	59,961
Integrated Solid Waste	187,941	187,941	146,572	41,369	-
Methamphetamine task force	15,000	15,000	15,000	-	15,000
Total health and welfare	7,299,962	7,299,962	7,358,864	(58,902)	7,003,654

DELTA COUNTY, COLORADO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
Culture and Recreation					
Library Board	87,967	87,967	87,967	-	87,967
Veterans office	54,231	54,231	53,052	1,179	30,083
Total Culture and recreation	<u>142,198</u>	<u>142,198</u>	<u>141,019</u>	<u>1,179</u>	<u>118,050</u>
Economic Development					
Airport- Blake Field	120,850	120,850	155,401	(34,551)	61,517
Airport- North Fork	46,797	46,797	213,040	(166,243)	37,027
Total economic development	<u>167,647</u>	<u>167,647</u>	<u>368,441</u>	<u>(200,794)</u>	<u>98,544</u>
Total Expenditures	<u>15,910,094</u>	<u>15,910,094</u>	<u>15,848,926</u>	<u>61,168</u>	<u>14,012,476</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,786,398)</u>	<u>(2,786,398)</u>	<u>(2,080,528)</u>	<u>705,870</u>	<u>(645,910)</u>
Other financing sources (uses)					
Transfers In	1,612,652	1,612,652	1,600,598	(12,054)	1,996,287
Transfers Out	<u>(101,277)</u>	<u>(101,277)</u>	<u>(153,514)</u>	<u>(52,237)</u>	<u>(92,706)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	<u>(1,275,023)</u>	<u>(1,275,023)</u>	<u>(633,444)</u>	<u>641,579</u>	<u>1,257,671</u>
FUND BALANCE, Beginning of year	<u>9,015,462</u>	<u>9,015,462</u>	<u>7,434,703</u>	<u>(1,580,759)</u>	<u>6,262,800</u>
FUND BALANCE, End of year	<u>\$ 7,740,439</u>	<u>\$ 7,740,439</u>	<u>\$ 6,801,259</u>	<u>\$ (939,180)</u>	<u>\$ 7,520,471</u>

DELTA COUNTY, COLORADO
HUMAN SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
6WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Taxes					
Property Taxes	\$ 754,856	\$ 754,856	\$ 763,905	\$ 9,049	\$ 673,411
Delinquent taxes	300	300	98	(202)	(520)
Interest and penalties	-	-	1,791	1,791	1,705
County Fund Balance	-	-	-	-	0.00
Specific ownership taxes	90,000	90,000	123,068	33,068	118,629
Total Taxes	845,156	845,156	888,862	43,706	793,225
Intergovernmental					
Human Services					
Common Support	1,047,994	1,047,994	1,102,026	54,032	933,891
TANF	421,954	421,954	296,833	(125,121)	241,815
CHATS- Daycare w/Grants	188,312	188,312	128,619	(59,693)	148,395
Child Welfare Foster Care	1,301,034	1,301,034	1,142,889	(158,145)	993,318
Core Services	351,605	351,605	117,404	(234,201)	58,994
Child Support State Grant	206,201	206,201	204,485	(1,716)	204,475
Aid to Needy Dis	10,000	10,000	5,791	(4,209)	6,709
Old Age Pension	54,837	54,837	52,426	(2,411)	43,004
LEAP	8,500	8,500	9,171	671	6,655
Single Entry Point	667,251	667,251	598,351	(68,900)	585,102
Parental fees	45,000	45,000	50,240	5,240	35,100
Home care allowance	-	-	-	-	8,093
Program contingency	53,138	53,138	175,031	121,893	138,375
Incentives	80,000	80,000	83,455	3,455	88,419
PSSF	-	-	-	-	-20,920.00
Adult Protection	210,876	210,876	199,147	(11,729)	210,297
Total intergovernmental	4,646,702	4,646,702	4,165,868	(480,834)	3,681,722
Other Revenues					
Miscellaneous	-	-	(101)	(101)	175
Total Revenues	5,491,858	5,491,858	5,054,629	(437,229)	4,475,122

DELTA COUNTY, COLORADO
HUMAN SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
EXPENDITURES					
Human Services					
Administration	1,236,496	1,236,496	1,117,154	119,342	1,044,096
Child Support	375,957	375,957	357,477	18,480	344,506
Adult Protection	289,119	289,119	250,101	39,018	261,438
Child Welfare	1,698,994	1,698,994	1,780,014	(81,020)	1,536,707
Core services	118,115	118,115	181,398	(63,283)	132,010
TANF	331,414	331,414	358,269	(26,855)	273,745
AND	25,000	25,000	18,787	6,213	16,141
OAP	45,441	45,441	44,938	503	42,682
Home care allowance	650	650	-	650	649
LEAP	8,000	8,000	9,171	(1,171)	6,655
General Assistance	25,000	25,000	7,115	17,885	3,432
SEP	617,275	617,275	514,097	103,178	507,669
Parental fees	45,000	45,000	50,240	(5,240)	35,100
County Only - TIF	500	500	845	(345)	520
Child Care Administration	244,535	244,535	232,771	11,764	237,196
Total expenditures	<u>5,061,496</u>	<u>5,061,496</u>	<u>4,922,377</u>	<u>139,119</u>	<u>4,442,546</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	430,362	430,362	132,252	(298,110)	32,576
Fund Balance, beginning of year	<u>352,107</u>	<u>352,107</u>	<u>32,576</u>	<u>(319,531)</u>	<u>-</u>
Fund Balance, end of year	<u>\$ 782,469</u>	<u>\$ 782,469</u>	<u>\$ 164,828</u>	<u>\$ (617,641)</u>	<u>\$ 32,576</u>

DELTA COUNTY, COLORADO
ROAD AND BRIDGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Taxes					
Property taxes	\$ 351,685	\$ 351,685	\$ 266,155	\$ (85,530)	\$ 259,926
Delinquent taxes	-	-	16	16	19
Interest and penalties	500	500	627	127	820
Specific ownership	161,000	161,000	159,188	(1,812)	161,303
Total taxes	513,185	513,185	425,986	(87,199)	422,068
Licenses and Permits					
Permits	6,000	6,000	9,075	3,075	11,575
Road cuts	1,500	1,500	10,726	9,226	2,220
Total licenses and permits	7,500	7,500	19,801	12,301	13,795
Intergovernmental					
Forest service	7,200	7,200	-	(7,200)	-
Highway users tax	2,863,212	2,863,212	2,980,351	117,139	3,158,908
Mineral leases	45,000	45,000	183,644	138,644	-
Severance taxes	750	750	-	(750)	-
Total intergovernmental	2,916,162	2,916,162	3,163,995	247,833	3,158,908
Other Revenue					
Refund of expenditures	74,452	74,452	27,938	(46,514)	59,403
Sale of assets	-	-	11,700	11,700	20,719
Expense reimbursement	-	-	145,969	145,969	151,430
Other revenue	75,000	75,000	88,896	13,896	72,148
Miscellaneous	264,472	264,472	-	(264,472)	-
Total other revenues	413,924	413,924	274,503	125,051	303,700
Total Revenues	3,850,771	3,850,771	3,884,285	297,986	3,898,471
EXPENDITURES					
Public Works					
Road District 1	1,108,001	1,108,001	846,382	261,619	922,082
Road District 2	996,245	996,245	902,713	93,532	867,485
Road District 3	1,275,735	1,275,735	1,120,995	154,740	1,113,677
Road District 4	634,193	634,193	437,098	197,095	549,756
Road District 5	75,431	75,431	-	75,431	-
Road District 6	171,389	171,389	145,914	25,475	141,599
Road District 10	131,740	131,740	133,313	(1,573)	136,335
Capital Road Improvements	2,351,474	2,351,474	1,394,943	956,531	1,258,661
Other road and Bridge	87,487	87,487	378,577	(291,090)	342,378
Total Expenditures	6,831,695	6,831,695	5,359,935	1,471,760	5,331,973
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	(2,980,924)	(2,980,924)	(1,475,650)	1,769,746	(1,433,502)
Other Financing Sources (uses)					
Transfers in	3,187,428	3,187,428	2,644,829	(542,599)	977,663
Transfers out	(300,929)	(300,929)	(300,929)	-	(343,976)
Total other financing sources (uses)	2,886,499	2,886,499	2,343,900	(542,599)	633,687
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES AND OTHER					
FINANCING SOURCES (USES)	(94,425)	(94,425)	868,250	1,227,147	(799,815)
Fund Balance, beginning of year	3,329,434	3,329,434	3,852,831	523,397	4,575,777
Increase (decrease) an inventory	-	-	(208,346)	(208,346)	76,869
Fund Balance, end of year	\$ 3,235,009	\$ 3,235,009	\$ 4,512,735	\$ 1,542,198	\$ 3,852,831

DELTA COUNTY, COLORADO
CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Taxes					
Sales taxes	\$ 3,620,103	\$ 3,620,103	\$ 3,862,228	\$ 242,125	\$ 3,532,725
Interest	5,000	5,000	50,100	45,100	8,340
Other revenues	-	-	308,225	308,225	1,020
Total revenues	<u>3,625,103</u>	<u>3,625,103</u>	<u>4,220,553</u>	<u>595,450</u>	<u>3,542,085</u>
EXPENDITURES					
Treasurer Fees	36,251	36,251	39,552	(3,301)	34,699
Capital Outlay	<u>1,630,000</u>	<u>1,630,000</u>	<u>836,337</u>	<u>793,663</u>	<u>1,631,972</u>
Total Expenditures	<u>1,666,251</u>	<u>1,666,251</u>	<u>875,889</u>	<u>790,362</u>	<u>1,666,671</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,958,852</u>	<u>1,958,852</u>	<u>3,344,664</u>	<u>1,385,812</u>	<u>1,875,414</u>
Other financing Sources(uses)					
Transfers out	<u>(3,331,471)</u>	<u>(3,331,471)</u>	<u>(2,941,521)</u>	<u>389,950</u>	<u>(1,586,235)</u>
Total other financing Sources (uses)	<u>(3,331,471)</u>	<u>(3,331,471)</u>	<u>(2,941,521)</u>	<u>389,950</u>	<u>(1,586,235)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(1,372,619)</u>	<u>(1,372,619)</u>	<u>403,143</u>	<u>1,775,762</u>	<u>289,179</u>
Fund Balance beginning of year	<u>5,071,580</u>	<u>5,071,580</u>	<u>5,011,487</u>	<u>(60,093)</u>	<u>4,722,308</u>
Fund Balance end of year	<u><u>\$ 3,698,961</u></u>	<u><u>\$ 3,698,961</u></u>	<u><u>\$ 5,414,630</u></u>	<u><u>\$ 1,715,669</u></u>	<u><u>\$ 5,011,487</u></u>

DELTA COUNTY, COLORADO
AMERICAN RESCUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Federal Grant	\$ 3,026,427	\$ 3,026,427	\$ 3,088,921	\$ 62,494	\$ 3,026,427
Total revenues	<u>3,026,427</u>	<u>3,026,427</u>	<u>3,088,921</u>	<u>62,494</u>	<u>3,026,427</u>
EXPENDITURES					
General Government	151,708	151,708	64,177	87,531	-
Capital Outlay	650,000	650,000	10,169	639,831	99,038
Total Expenditures	<u>801,708</u>	<u>801,708</u>	<u>74,346</u>	<u>727,362</u>	<u>99,038</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	2,224,719	2,224,719	3,014,575	789,856	2,927,389
Fund Balance beginning of year	<u>3,026,427</u>	<u>3,026,427</u>	<u>2,927,389</u>	<u>(99,038)</u>	<u>-</u>
Fund Balance end of year	<u>\$ 5,251,146</u>	<u>\$ 5,251,146</u>	<u>\$ 5,941,964</u>	<u>\$ 690,818</u>	<u>\$ 2,927,389</u>

DELTA COUNTY, COLORADO
SAFETY IMPROVEMENT SALES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Taxes					
Sales taxes	\$ 1,519,250	\$ 1,519,250	\$ 2,121,481	\$ 602,231	\$ 1,963,178
Other revenues	-	-	17,633	17,633	-
Total revenues	<u>1,519,250</u>	<u>1,519,250</u>	<u>2,139,114</u>	<u>619,865</u>	<u>1,963,178</u>
EXPENDITURES					
Safety Improvement Expense	941,421	941,421	760,924	180,497	651,291
Capital Outlay	-	-	-	-	368,143
Total Expenditures	<u>941,421</u>	<u>941,421</u>	<u>760,924</u>	<u>180,497</u>	<u>1,019,434</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	577,829	577,829	1,378,190	800,362	943,744
Fund Balance beginning of year	<u>514,495</u>	<u>514,495</u>	<u>943,744</u>	<u>429,249</u>	<u>-</u>
Fund Balance end of year	<u>\$ 1,092,324</u>	<u>\$ 1,092,324</u>	<u>\$ 2,321,934</u>	<u>\$ 1,229,611</u>	<u>\$ 943,744</u>

DELTA COUNTY, COLORADO
INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING
THE MODIFIED APPROACH
For the year ended December 31, 2022

As allowed by GASB Statement No.34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments, the county has adopted an alternative method for reporting costs associated with certain infrastructure assets. Under this alternative method, referred to as the "modified approach," infrastructure assets are not depreciated, and maintenance and preservation costs are expensed. The County capitalizes costs related to new construction, major replacements, and improvements that increase the capacity and/or efficiency of infrastructure assets reported under the modified approach.

In order to utilize the modified approach, the County is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- Perform and document replicable condition assessments once every three years of the eligible infrastructure assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the County.
- Document that the infrastructure assets are being preserved approximately at, or above the condition level established by the County.

ROADS

Delta County applies the modified approach to all roads owned and/or maintained by the County. The goal of the County in conjunction with adopting the modified approach is to develop and provide a cost-effective maintenance program that preserves the County's investment in its road network and enhances public transportation and safety.

Condition Assessments

Roads are categorized as native, gravel and oil surface. Formal condition assessments are not done on natural and rock surface roads. These roads are maintained on an as-needed basis, for example, when a road is washed out. Formal condition assessments are performed on all gravel and oil surface roads at least once every three years in accordance with GASB 34. Each year a formal assessment is performed on a portion of the County's roads on a rotating basis. The results of formal condition assessments performed in 2018, 2019, 2020, 2021 and 2022 are disclosed. The process and purpose of these condition assessments are described briefly below.

Gravel Surface Roads: The condition assessments of gravel roads are based on gravel thickness and surface smoothness. Roads are rated as excellent, good and poor. A poor rating indicates gravel thickness of less than 1" or excessive surface deterioration. Roads rated in poor condition require maintenance.

DELTA COUNTY, COLORADO
INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING
THE MODIFIED APPROACH
For the year ended December 31, 2022

Paved Roads: The condition assessments of paved roads are based on the following criteria: potholes, cracking, rutting, shoulder condition, surface smoothness and base condition. Roads are rated as excellent, good, fair and poor. For GASB 34 reporting purposes, the County's official desired condition is 70%. The County's goal is to maintain its infrastructure at a category condition level of fair or better.

Condition Rating of the County's Road System

Percentage of Lane-Miles in Fair to Excellent Conditions in 2022:

	<u>Percentage</u>
Paved	99%
Gravel	97%
Overall System	98%

Percentage of Lane-Miles in Poor Conditions in 2022:

	<u>Percentage</u>
Paved	1%
Gravel	3%
Overall System	2%

Comparison of Needed-to Actual Maintenance/Preservation in 2022: The County did not budget separately for maintenance/preservation costs for roads and bridges in 2022, therefore they are shown combined below. Amounts will be budgeted separately in the future.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Estimated	\$5,267,778	\$6,613,417	\$5,614,747	\$6,649,029	\$6,831,695
Actual	\$4,661,727	\$5,937,964	\$4,952,824	\$5,331,973	\$5,363,505

DELTA COUNTY, COLORADO
INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING
THE MODIFIED APPROACH
For the year ended December 31, 2022

BRIDGES

The structural sufficiency of the County's bridges is determined using the state of Colorado's Structure Inspection and Inventory Program. The bridge sufficiency rating is based on the assessment of the ability of individual components to function structurally. The rating system uses a numerical scale from 50 (needs replacement) to 100 (new). Bridges are inspected by the state of Colorado Department of Transportation every two years. GASB 34 requires inspection every three years. The most recent inspection was in 2017. There was one new bridge structure added to the system during 2017.

Disclosures for a Network of Bridges 2017

Number of Bridges

	CDOT Structural Sufficiency Rating	Number	%
Excellent	91-100	5	55.6%
Good	71-90	3	33.3%
Fair	51-70	1	11.1%
Poor	50 and below	<u>0</u>	<u>0%</u>
Total		<u>9</u>	<u>100.0%</u>

Square Feet of Deck Area (1,000s of square feet)

	CDOT Structural Sufficiency Square Rating	Feet	%
Excellent	91-100	34,488	61.3%
Good	71-90	14,830	26.4%
Fair	51-70	6,960	12.3%
Poor	50 and below	<u>0</u>	<u>0%</u>
Total		<u>56,278</u>	<u>100.0%</u>

Other Supplementary Information

DELTA COUNTY, COLORADO
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2021

	HEALTH DEPARTMENT	ENERGY DEVELOPMENT	FAIRGROUNDS	LODGING TAX- TOURISM	ECONOMIC DEVELOPMENT	CONTINGENCY	GRANT PROJECTS	EMPLOYEE BENEFIT TRUST	CONSERVATION TRUST
ASSETS									
Cash and Investments	\$ 881,597	\$ 110,483	\$ 857	\$ 193,112	\$ 219,887	\$ 818,731	\$ -	\$ 36,714	\$ 432,253
Property tax receivables	-	-	-	-	30,017	-	-	-	-
Sales taxes receivable	-	-	-	26,675	-	-	-	-	-
Other receivables	-	-	-	-	-	-	453,682	(289)	1,609
Due from other funds	-	-	-	-	-	-	-	-	-
Due from other governments	175,760	-	-	-	-	-	156,487	-	-
Total Assets	\$ 1,057,357	\$ 110,483	\$ 857	\$ 219,787	\$ 249,904	\$ 818,731	\$ 610,169	\$ 36,425	\$ 433,862
LIABILITIES AND FUND EQUITY									
Liabilities									
Accounts payable	\$ -	\$ -	\$ 5,228	\$ -	\$ 288	\$ -	\$ 70,528	\$ -	\$ -
Due from other funds	-	-	-	-	-	-	-	-	-
Accrued payroll taxes and benefits	24,822	162	5,021	-	2,788	-	-	-	-
Unearned Revenue	104,660	-	-	-	-	-	35,000	-	-
Total Liabilities	129,482	162	10,249	-	3,076	-	105,528	-	-
Deferred inflows of resources									
Deferred property tax revenues	-	-	-	-	30,017	-	-	-	-
Fund equity									
Reserved:									
For Statutory Requirements	-	-	-	-	-	531,993	-	-	433,862
Committed									
Special Revenue Funds	927,875	110,321	(9,392)	219,787	216,811	102,261	504,641	36,425	-
Assigned	-	-	-	-	-	184,477	-	-	-
Total fund Equity	927,875	110,321	(9,392)	219,787	216,811	818,731	504,641	36,425	433,862
Total Liabilities and fund equity	\$ 1,057,357	\$ 110,483	\$ 857	\$ 219,787	\$ 249,904	\$ 818,731	\$ 610,169	\$ 36,425	\$ 433,862

	SELF INSURANCE	PAYMENT IN		OPEN SPACE TRUST	BOOKING FEES	INMATE WELFARE	FAIR BOARD	TOTALS	
		LIFU OF TAXES						2022	2021
\$	538,234	\$ 1,943,104	\$ 137,720	\$ 16,793	\$ 6,160	\$ 98,636	\$ 5,434,281	\$ 4,043,901	
-	-	-	-	-	-	-	30,017	30,194	
-	-	-	-	-	-	-	26,675	26,681	
-	-	-	-	-	-	585	455,587	569,985	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	332,247	200,702	
\$	538,234	\$ 1,943,104	\$ 137,720	\$ 16,793	\$ 6,160	\$ 99,221	\$ 6,278,807	\$ 4,871,463	
\$	-	\$ -	\$ -	\$ -	\$ 381	\$ -	\$ 76,425	\$ 161,101	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	32,793	28,463	
-	-	-	-	-	-	-	139,660	254,778	
-	-	-	-	-	381	-	248,878	444,342	
-	-	-	-	-	-	-	30,017	30,194	
-	-	-	-	-	-	-	965,855	994,703	
538,234	1,943,104	127,348	16,793	5,779	99,221	4,839,208	3,235,166		
-	-	10,372	-	-	-	194,849	167,058		
538,234	1,943,104	137,720	16,793	5,779	99,221	5,999,912	4,396,927		
\$	538,234	\$ 1,943,104	\$ 137,720	\$ 16,793	\$ 6,160	\$ 99,221	\$ 6,278,807	\$ 4,871,463	

DELTA COUNTY, COLORADO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2021

	HEALTH DEPARTMENT	ENERGY DEVELOPMENT	FAIRGROUNDS	LODGING TAX- TOURISM	ECONOMIC DEVELOPMENT	CONTINGENCY	GRANT PROJECTS	EMPLOYEE BENEFIT TRUST	CONSERVATION TRUST
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ 158,343	\$ 35,536	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,569,212	-	-	-	-	-	857,007	-	149,728
Charges for services	-	-	9,416	-	-	-	-	-	-
Interest	-	-	-	-	-	-	351	-	4,990
Other Revenue	-	1,970	3,046	-	410,735	31,375	37,128	-	-
Total Revenue	1,569,212	1,970	12,462	158,343	446,271	31,375	894,486	-	154,718
EXPENDITURES									
Current									
General Government	-	-	-	-	-	36,922	-	15,752	-
Public Works	-	3,083	-	-	-	-	-	-	-
Health and Welfare	1,319,681	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	200,708	-	-	-	-	-	145,559
Economic Development	-	-	-	105,652	383,090	-	-	-	-
Capital Outlay	-	-	-	-	-	-	805,457	-	-
Total Expenditures	1,319,681	3,083	200,708	105,652	383,090	36,922	805,457	15,752	145,559
EXCESS OF REVENUES OVER (UNDER)	249,531	(1,113)	(188,246)	52,691	63,181	(5,547)	89,029	(15,752)	9,159
EXPENDITURES									
Other financing Sources (uses)									
Transfers in	-	15,000	168,514	-	30,000	10,000	205,179	-	-
Transfers out	-	-	-	-	-	-	-	-	(45,000)
Total other financing sources	-	15,000	168,514	-	30,000	10,000	205,179	-	(45,000)
EXCESS OF REVENUES OVER (UNDER)	249,531	13,887	(19,732)	52,691	93,181	4,453	294,208	(15,752)	(35,841)
EXPENDITURES AND OTHER									
FINANCING SOURCES (USES)									
FUND BALANCE, BEGINNING	678,344	96,434	10,340	167,096	123,630	814,278	210,433	52,177	469,703
FUND BALANCE, ENDING	\$ 927,875	\$ 110,321	\$ (9,392)	\$ 219,787	\$ 216,811	\$ 818,731	\$ 504,641	\$ 36,425	\$ 433,862

SELF INSURANCE	PAYMENT IN LIEU OF TAXES			OPEN SPACE TRUST	BOOKING FEES	INMATE WELFARE	FAIR BOARD	TOTALS	
								2022	2021
\$	-	\$	-	\$	\$	-	\$	193,879	\$ 199,708
-	-	-	-	-	-	-	-	2,575,947	2,300,450
-	-	-	-	8,616	13,974	97,123		129,129	174,019
-	-	-	-	-	-	1		5,342	1,119
25,989	1,933,608		3,300	-	-	-		2,447,151	1,577,844
25,989	1,933,608		3,300	8,616	13,974	97,124		5,351,448	4,253,140
33,771	-	-	-	-	-	-		86,445	321,449
-	-	-	-	-	-	-		3,083	3,538
-	-	-	-	154	15,533	-		1,335,368	1,208,671
-	-	-	160	-	-	103,680		450,107	319,504
-	-	-	-	-	-	-		488,742	182,844
-	-	-	-	-	-	-		805,457	861,809
33,771	-	160	-	154	15,533	103,680		3,169,202	2,897,815
(7,782)	1,933,608	3,140	-	8,462	(1,559)	(6,556)		2,182,246	1,355,325
-	-	-	-	-	-	-		428,693	232,706
-	(962,954)	-	-	-	-	-		(1,007,954)	(973,414)
-	(962,954)	-	-	-	-	-		(579,261)	(740,708)
(7,782)	970,654	3,140	-	8,462	(1,559)	(6,556)		1,602,985	614,617
546,016	972,450	134,580	-	8,331	7,338	105,777		4,396,927	3,782,310
\$ 538,234	\$ 1,943,104	\$ 137,720	-	\$ 16,793	\$ 5,779	\$ 99,221		\$ 5,999,912	\$ 4,396,927

DELTA COUNTY, COLORADO
HEALTH DEPARTMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Intergovernmental					
Administration	\$ -	\$ -	\$ -	\$ -	\$ 194,560
Administration per Capita	83,657	83,657	138,451	54,794	90,539
County share	138,624	138,624	138,624	-	-
Disease Prevention and Control	165,405	165,405	297,281	131,876	338,442
Cancer Screenings	18,742	18,742	16,585	(2,157)	11,278
CSBG	35,000	35,000	26,496	(8,504)	38,078
CSBG COVID 19 Revenue	-	-	-	-	58
COVID-19 Planning Grant	-	-	-	-	37,000
ARPA State Grant	-	-	82,824	82,824	-
OPHP WORKFORCE	-	-	11,033	11,033	-
Family planning	64,652	64,652	60,963	(3,689)	66,923
ELC COVID	389,340	389,340	86,994	(302,346)	56,658
HCP	32,964	32,964	32,964	-	33,304
CDC Drinking Water	-	-	-	-	10
Environmental Health	145,000	145,000	172,423	27,423	214,486
Emergency Preparedness	124,800	124,800	156,078	31,278	63,939
Suicide Prevention	39,000	39,000	33,999	(5,001)	45,019
Well child fees	-	-	-	-	2,105
WIC	108,212	108,212	126,201	17,989	104,461
County Professional	5,000	5,000	-	(5,000)	-
ELC Revenue	188,283	188,283	126,898	(61,385)	159,871
Tobacco control	101,854	101,854	61,398	(40,456)	105,441
Total Revenues	1,640,533	1,640,533	1,569,212	(71,321)	1,562,172
EXPENDITURES					
Health and Welfare					
Administration	139,288	139,288	171,664	(32,376)	133,567
County Professional	5,000	5,000	-	5,000	500
Cancer screenings	15,742	15,742	12,905	2,837	5,146
Clinic	161,944	161,944	214,476	(52,532)	193,457
CSBG	24,709	24,709	24,044	665	19,935
CSBG COVID 19	-	-	-	-	35,063
COVID- 19 Planning	-	-	-	-	43,923
ELC	179,052	179,052	137,106	41,946	121,029
ELC COVID	331,745	331,745	73,613	258,132	43,826
ARPA State Grant	-	-	76,440	(76,440)	-
OPHP WORKFORCE	-	-	11,033	(11,033)	-
Environmental Health	140,168	140,168	119,668	20,500	188,043
Family Planning	109,685	109,685	120,671	(10,986)	75,710
Handicapped children's program	35,067	35,067	19,788	15,279	8,421
Emergency Preparedness	93,240	93,240	139,802	(46,562)	109,791
Prenatal	-	-	-	-	309
Tobacco Control	67,266	67,266	54,884	12,382	81,157
Suicide Prevention	36,773	36,773	34,762	2,011	46,606
WIC	90,225	90,225	108,825	(18,600)	83,018
CCPD Wellness	-	-	-	-	1,179
Total Expenditures	1,429,904	1,429,904	1,319,681	110,223	1,190,680
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	210,629	210,629	249,531	38,902	371,492
FUND BALANCE, BEGINNING	887,299	887,299	678,344	(208,955)	306,852
FUND BALANCE, ENDING	\$ 1,097,928	\$ 1,097,928	\$ 927,875	\$ (170,053)	\$ 678,344

DELTA COUNTY, COLORADO
ENERGY DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>ORIGINAL & FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>	<u>2021 ACTUAL</u>
REVENUE				
Other	\$ -	\$ 1,970	\$ 1,970	\$ -
Total Revenues	<u>-</u>	<u>1,970</u>	<u>1,970</u>	<u>-</u>
EXPENDITURES				
Public Works				
Energy Development	18,100	3,083	15,017	3,538
Total Expenditures	<u>18,100</u>	<u>3,083</u>	<u>15,017</u>	<u>3,538</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(18,100)</u>	<u>(1,113)</u>	<u>16,987</u>	<u>(3,538)</u>
Other financing Sources (uses)				
Transfers in/ (out)	15,000	15,000	-	15,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(3,100)	13,887	16,987	11,462
FUND BALANCE, BEGINNING	98,265	96,434	(1,831)	84,972
FUND BALANCE, ENDING	<u>\$ 95,165</u>	<u>\$ 110,321</u>	<u>\$ 15,156</u>	<u>\$ 96,434</u>

DELTA COUNTY, COLORADO
FAIRGROUNDS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Charges for Services					
Heritage hall fees	\$ 3,000	\$ 3,000	\$ 4,100	\$ 1,100	\$ 1,925
Donations and camping	200	200	396	196	1,047
Special event fees	4,350	4,350	4,920	570	5,959
Other Revenues					
Other Revenues	4,800	4,800	3,046	(1,754)	388
Total Revenues	<u>12,350</u>	<u>12,350</u>	<u>12,462</u>	<u>112</u>	<u>9,319</u>
EXPENDITURES					
Culture and Recreation					
Fairgrounds maintenance	157,823	181,808	194,205	(12,397)	115,831
Fairgrounds special events	18,900	18,900	6,503	12,397	7,614
Total Expenditures	<u>176,723</u>	<u>200,708</u>	<u>200,708</u>	<u>-</u>	<u>123,445</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	<u>(164,373)</u>	<u>(188,358)</u>	<u>(188,246)</u>	<u>112</u>	<u>(114,126)</u>
Other financing Sources (uses)					
Transfers in/ (out)	<u>157,713</u>	<u>157,713</u>	<u>168,514</u>	<u>10,801</u>	<u>107,706</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(6,660)</u>	<u>(30,645)</u>	<u>(19,732)</u>	<u>10,913</u>	<u>(6,420)</u>
FUND BALANCE, BEGINNING	<u>6,660</u>	<u>6,660</u>	<u>10,340</u>	<u>3,680</u>	<u>16,760</u>
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ (23,985)</u>	<u>\$ (9,392)</u>	<u>\$ 14,593</u>	<u>\$ 10,340</u>

DELTA COUNTY, COLORADO
LODGING TAX - TOURISM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Taxes					
Tourism Tax	\$ 199,230	\$ 199,230	\$ 158,343	\$ (40,887)	\$ 167,990
Total Revenues	<u>199,230</u>	<u>199,230</u>	<u>158,343</u>	<u>(40,887)</u>	<u>167,990</u>
EXPENDITURES					
Economic Development					
Tourism	148,700	148,700	105,652	43,048	107,366
Total Expenditures	<u>148,700</u>	<u>148,700</u>	<u>105,652</u>	<u>43,048</u>	<u>107,366</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	50,530	50,530	52,691	2,162	60,624
FUND BALANCE, BEGINNING	<u>144,301</u>	<u>144,301</u>	<u>167,096</u>	<u>22,795</u>	<u>106,472</u>
FUND BALANCE, ENDING	<u>\$ 194,831</u>	<u>\$ 194,831</u>	<u>\$ 219,787</u>	<u>\$ 24,957</u>	<u>\$ 167,096</u>

DELTA COUNTY, COLORADO
ECONOMIC DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Taxes					
Property taxes	\$ 31,394	\$ 31,394	\$ 30,546	\$ (848)	\$ 26,933
Delinquent taxes	-	-	4	4	(22)
Interest and penalties	50	50	72	22	67
Specific ownership taxes	5,000	5,000	4,914	(86)	4,740
Total Taxes	36,444	36,444	35,536	(908)	31,718
Other revenues	35,000	342,849	410,735	67,886	33,623
Total Revenues	71,444	379,293	446,271	66,978	65,341
EXPENDITURES					
Economic Development					
Economic Development	75,241	383,090	383,090	-	75,478
Total Expenditures	75,241	383,090	383,090	-	75,478
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	(3,797)	(3,797)	63,181	66,978	(10,137)
Other financing Sources (uses)					
Transfers in/ (out)	30,000	30,000	30,000	-	30,000
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES AND OTHER FINANCING SOURCES (USES)	26,203	26,203	93,181	66,978	19,863
FUND BALANCE, BEGINNING	63,308	63,308	123,630	60,322	103,767
FUND BALANCE, ENDING	\$ 89,511	\$ 89,511	\$ 216,811	\$ 127,300	\$ 123,630

DELTA COUNTY, COLORADO
CONTINGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Other Revenues	\$ 29,303	\$ 31,977	\$ 31,375	\$ (602)	\$ 28,796
Total Revenues	<u>29,303</u>	<u>31,977</u>	<u>31,375</u>	<u>(602)</u>	<u>28,796</u>
EXPENDITURES					
General Government					
Contingency expenditures	34,248	36,922	36,922	-	35,354
Total Expenditures	<u>34,248</u>	<u>36,922</u>	<u>36,922</u>	<u>-</u>	<u>35,354</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	<u>(4,945)</u>	<u>(4,945)</u>	<u>(5,547)</u>	<u>(602)</u>	<u>(6,558)</u>
Other Financing Sources (uses)					
Transfer in/(out)	10,000	10,000	10,000	-	10,000
Total other Financing Sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES AND OTHER FINANCING SOURCES (USES)	5,055	5,055	4,453	(602)	3,442
FUND BALANCE, BEGINNING	<u>378,990</u>	<u>378,990</u>	<u>814,278</u>	<u>435,288</u>	<u>810,836</u>
FUND BALANCE, ENDING	<u><u>\$ 384,045</u></u>	<u><u>\$ 384,045</u></u>	<u><u>\$ 818,731</u></u>	<u><u>\$ 434,686</u></u>	<u><u>\$ 814,278</u></u>

DELTA COUNTY, COLORADO
GRANT PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Intergovernmental					
other grants	\$ 393,521	\$ 805,457	\$ 857,007	\$ 51,550	\$ 593,753
Interest	1,100	1,100	351	(749)	343
Other Revenues	-	-	37,128	37,128	150,877
Total Revenues	<u>394,621</u>	<u>806,557</u>	<u>894,486</u>	<u>87,929</u>	<u>744,973</u>
EXPENDITURES					
Capital Outlay	<u>393,521</u>	<u>805,457</u>	<u>805,457</u>	<u>-</u>	<u>861,809</u>
Total Expenditures	<u>393,521</u>	<u>805,457</u>	<u>805,457</u>	<u>-</u>	<u>861,809</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	<u>1,100</u>	<u>1,100</u>	<u>89,029</u>	<u>87,929</u>	<u>(116,836)</u>
Other Financing Sources (uses)					
Transfer in	<u>-</u>	<u>-</u>	<u>205,179</u>	<u>205,179</u>	<u>100,000</u>
Total other Financing Sources (uses)	<u>-</u>	<u>-</u>	<u>205,179</u>	<u>205,179</u>	<u>100,000</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES AND OTHER					
FINANCING SOURCES (USES)	<u>1,100</u>	<u>1,100</u>	<u>294,208</u>	<u>293,108</u>	<u>(16,836)</u>
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>210,433</u>	<u>210,433</u>	<u>227,269</u>
FUND BALANCE, ENDING	<u>\$ 1,100</u>	<u>\$ 1,100</u>	<u>\$ 504,641</u>	<u>\$ 503,541</u>	<u>\$ 210,433</u>

DELTA COUNTY, COLORADO
EMPLOYEE BENEFIT TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ 131,040
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,040</u>
EXPENDITURES					
General Government					
Employee benefits	9,525	15,752	15,752	-	96,347
Total Expenditures	<u>9,525</u>	<u>15,752</u>	<u>15,752</u>	<u>-</u>	<u>96,347</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	(9,525)	(15,752)	(15,752)	-	34,693
FUND BALANCE, BEGINNING	<u>74,977</u>	<u>74,977</u>	<u>52,177</u>	<u>(22,800)</u>	<u>17,484</u>
FUND BALANCE, ENDING	<u>\$ 65,452</u>	<u>\$ 59,225</u>	<u>\$ 36,425</u>	<u>\$ (22,800)</u>	<u>\$ 52,177</u>

DELTA COUNTY, COLORADO
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL & FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES				
Intergovernmental				
Miscellaneous State revenue	\$ 140,000	\$ 147,228	\$ 7,228	\$ 142,025
Other contributions	2,500	2,500	-	2,500
Interest	500	4,990	4,490	776
Total Revenues	<u>143,000</u>	<u>154,718</u>	<u>11,718</u>	<u>145,301</u>
EXPENDITURES				
Culture and Recreation				
Conservation Trust	276,866	145,559	131,307	92,964
Total Expenditures	<u>276,866</u>	<u>145,559</u>	<u>131,307</u>	<u>92,964</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(133,866)</u>	<u>9,159</u>	<u>143,025</u>	<u>52,337</u>
Other Financing Sources (uses)				
Transfer (out)	(45,000)	(45,000)	-	(45,000)
Total other Financing Sources (uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>	<u>(45,000)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(178,866)</u>	<u>(35,841)</u>	<u>143,025</u>	<u>7,337</u>
FUND BALANCE, BEGINNING	<u>477,037</u>	<u>469,703</u>	<u>(7,334)</u>	<u>462,366</u>
FUND BALANCE, ENDING	<u><u>\$ 298,171</u></u>	<u><u>\$ 433,862</u></u>	<u><u>\$ 135,691</u></u>	<u><u>\$ 469,703</u></u>

DELTA COUNTY, COLORADO
SELF INSURANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Insurance Reimbursement	\$ 173,561	\$ 173,561	\$ 25,989	\$ (147,572)	\$ 219,534
Total Revenues	<u>173,561</u>	<u>173,561</u>	<u>25,989</u>	<u>(147,572)</u>	<u>219,534</u>
EXPENDITURES					
General government					
Self Insurance	198,561	198,561	3,966	194,595	189,748
Total Expenditures	<u>198,561</u>	<u>198,561</u>	<u>33,771</u>	<u>164,790</u>	<u>189,748</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	<u>(25,000)</u>	<u>(25,000)</u>	<u>(7,782)</u>	<u>17,218</u>	<u>29,786</u>
FUND BALANCE, BEGINNING	<u>516,231</u>	<u>516,231</u>	<u>546,016</u>	<u>29,785</u>	<u>516,230</u>
FUND BALANCE, ENDING	<u><u>\$ 491,231</u></u>	<u><u>\$ 491,231</u></u>	<u><u>\$ 538,234</u></u>	<u><u>\$ 47,003</u></u>	<u><u>\$ 546,016</u></u>

DELTA COUNTY, COLORADO
PAYMENT IN LIEU OF TAXES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Other Revenues	\$ 950,000	\$ 950,000	\$ 1,933,608	\$ 983,608	\$ 996,986
Total Revenues	<u>950,000</u>	<u>950,000</u>	<u>1,933,608</u>	<u>983,608</u>	<u>996,986</u>
EXPENDITURES					
General Government					
PILT	1,585	1,585	-	1,585	-
Total Expenditures	<u>1,585</u>	<u>1,585</u>	<u>-</u>	<u>1,585</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>948,415</u>	<u>948,415</u>	<u>1,933,608</u>	<u>985,193</u>	<u>996,986</u>
Other Financing Sources (uses)					
Transfer (out)	(962,954)	(962,954)	(962,954)	-	(958,414)
Total other Financing Sources (uses)	<u>(962,954)</u>	<u>(962,954)</u>	<u>(962,954)</u>	<u>-</u>	<u>(958,414)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(14,539)</u>	<u>(14,539)</u>	<u>970,654</u>	<u>985,193</u>	<u>38,572</u>
FUND BALANCE, BEGINNING	<u>962,954</u>	<u>962,954</u>	<u>972,450</u>	<u>9,496</u>	<u>933,878</u>
FUND BALANCE, ENDING	<u><u>\$ 948,415</u></u>	<u><u>\$ 948,415</u></u>	<u><u>\$ 1,943,104</u></u>	<u><u>\$ 994,689</u></u>	<u><u>\$ 972,450</u></u>

DELTA COUNTY, COLORADO
OPEN SPACE TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL & FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES				
Other Revenues	\$ 7,200	\$ 3,300	\$ (3,900)	\$ 7,800
Total Revenues	<u>7,200</u>	<u>3,300</u>	<u>(3,900)</u>	<u>7,800</u>
EXPENDITURES				
Open Space	2,500	160	2,340	160
Total Expenditures	<u>2,500</u>	<u>160</u>	<u>2,340</u>	<u>160</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,700	3,140	(1,560)	7,640
FUND BALANCE, BEGINNING	134,579	134,580	1	126,940
FUND BALANCE, ENDING	<u>\$ 139,279</u>	<u>\$ 137,720</u>	<u>\$ (1,559)</u>	<u>\$ 134,580</u>

DELTA COUNTY, COLORADO
BOOKING FEES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL & FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES				
Other Revenues	\$ 12,000	\$ 8,616	\$ (3,384)	\$ 11,324
Total Revenues	<u>12,000</u>	<u>8,616</u>	<u>(3,384)</u>	<u>11,324</u>
EXPENDITURES				
Operating Supplies	<u>5,000</u>	<u>154</u>	<u>4,846</u>	<u>2,993</u>
Total Expenditures	<u>5,000</u>	<u>154</u>	<u>4,846</u>	<u>2,993</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,000	8,462	1,462	8,331
FUND BALANCE, BEGINNING	<u>8,530</u>	<u>8,331</u>	<u>(199)</u>	<u>-</u>
FUND BALANCE, ENDING	<u><u>\$ 15,530</u></u>	<u><u>\$ 16,793</u></u>	<u><u>\$ 1,263</u></u>	<u><u>\$ 8,331</u></u>

DELTA COUNTY, COLORADO
INMATE WELFARE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	ORIGINAL & FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Other Revenues	\$ 21,000	\$ 21,000	\$ 13,974	\$ (7,026)	\$ 22,336
Total Revenues	<u>21,000</u>	<u>21,000</u>	<u>13,974</u>	<u>(7,026)</u>	<u>22,336</u>
EXPENDITURES					
Operating Supplies	<u>12,000</u>	<u>15,533</u>	<u>15,533</u>	<u>-</u>	<u>14,998</u>
Total Expenditures	<u>12,000</u>	<u>15,533</u>	<u>15,533</u>	<u>-</u>	<u>14,998</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	9,000	5,467	(1,559)	(7,026)	7,338
FUND BALANCE, BEGINNING	<u>9,000</u>	<u>9,000</u>	<u>7,338</u>	<u>(1,662)</u>	<u>-</u>
FUND BALANCE, ENDING	<u><u>\$ 18,000</u></u>	<u><u>\$ 14,467</u></u>	<u><u>\$ 5,779</u></u>	<u><u>\$ (8,688)</u></u>	<u><u>\$ 7,338</u></u>

DELTA COUNTY, COLORADO
FAIR BOARD FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Charges for services					
Ticket and concession sales	\$ 75,000	\$ 75,000	\$ 40,487	\$ (34,513)	\$ 52,282
Sponsorships	20,000	20,000	48,096	28,096	39,799
Live Stock Sales	-	-	8,540	8,540	39,347
Interest	-	-	1	1	-
Contributions	8,800	8,800	-	(8,800)	8,800
Total Revenues	<u>103,800</u>	<u>103,800</u>	<u>97,124</u>	<u>(6,676)</u>	<u>140,228</u>
EXPENDITURES					
Culture and Recreation					
Fair	<u>116,300</u>	<u>116,300</u>	<u>103,680</u>	<u>12,620</u>	<u>102,935</u>
Total Expenditures	<u>116,300</u>	<u>116,300</u>	<u>103,680</u>	<u>12,620</u>	<u>102,935</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	(12,500)	(12,500)	(6,556)	5,944	37,293
FUND BALANCE, BEGINNING	<u>29,052</u>	<u>29,052</u>	<u>105,777</u>	<u>76,725</u>	<u>68,484</u>
FUND BALANCE, ENDING	<u>\$ 16,552</u>	<u>\$ 16,552</u>	<u>\$ 99,221</u>	<u>\$ 82,669</u>	<u>\$ 105,777</u>

DELTA COUNTY, COLORADO
LANDFILL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES					
Charges for services					
Landfill charges	\$ 1,750,000	\$ 1,750,000	\$ 1,679,171	\$ (70,829)	\$ 1,905,658
Interest	30,000	30,000	100,383	70,383	18,997
Other Charges	25,000	25,000	22,715	(2,285)	22,222
Total Revenues	<u>1,805,000</u>	<u>1,805,000</u>	<u>1,802,269</u>	<u>(2,731)</u>	<u>1,946,877</u>
EXPENDITURES					
Landfill	1,144,179	1,144,179	1,085,016	59,163	881,273
Capital Outlay	15,000	450,453	347,996	102,457	122,265
Debt service	267,051	267,051	428,674	(161,623)	267,049
Total Expenditures	<u>1,426,230</u>	<u>1,861,683</u>	<u>1,861,686</u>	<u>-</u>	<u>1,270,587</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	378,770	(56,683)	(59,417)	(2,731)	676,290
AVAILABLE RESOURCES, BEGINNING	<u>4,059,490</u>	<u>4,059,490</u>	<u>3,735,598</u>	<u>(323,892)</u>	<u>3,059,308</u>
AVAILABLE RESOURCES, ENDING	<u>\$ 4,438,260</u>	<u>\$ 4,002,807</u>	<u>\$ 3,676,182</u>	<u>\$ (326,623)</u>	<u>\$ 3,735,598</u>

DELTA COUNTY, COLORADO
E911 FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2022
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2021

	ORIGINAL & FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET	2021 ACTUAL
REVENUES				
Charges for services				
E911 Surcharge	\$ 450,000	\$ 509,155	\$ 59,155	\$ 440,200
Interest	7,000	1,156	(5,844)	14,309
Total Revenues	<u>457,000</u>	<u>510,311</u>	<u>53,311</u>	<u>454,509</u>
EXPENDITURES				
Health and Welfare				
E911 Authority	367,280	91,898	275,382	84,114
Total Expenditures	<u>367,280</u>	<u>91,898</u>	<u>275,382</u>	<u>84,114</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>89,720</u>	<u>418,413</u>	<u>328,693</u>	<u>370,395</u>
Other Financing Sources (uses)				
Transfer (out)	(296,681)	(270,202)	26,479	(210,325)
Total other Financing Sources (uses)	<u>(296,681)</u>	<u>(270,202)</u>	<u>26,479</u>	<u>(210,325)</u>
Excess of Revenues over (under) expenditures	(206,961)	148,211	355,172	160,070
AVAILABLE RESOURCES, BEGINNING	597,715	783,170	185,455	623,100
AVAILABLE RESOURCES, ENDING	<u>\$ 390,754</u>	<u>\$ 931,381</u>	<u>\$ 540,627</u>	<u>\$ 783,170</u>

DELTA COUNTY, COLORADO
COMBINING SCHEDULE OF CHANGES IN ASSET AND LIABILITIES
AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2022

	BALANCE 1/1/2022	ADDITIONS	DELETIONS	BALANCE 12/31/2022
COUNTY TREASURER				
ASSETS				
Cash and investments	\$ 663,641	\$ 29,341,788	\$ 29,463,708	\$ 541,721
Total Assets	<u>663,641</u>	<u>29,341,788</u>	<u>29,463,708</u>	<u>541,721</u>
LIABILITIES				
Taxes paid in advance	142	352,241	352,283	100
Due to other governmental entities	239,766	26,418,113	26,419,193	238,686
Deposits and escrow balances	423,733	2,571,431	2,692,229	302,935
Total Liabilities	<u>\$ 663,641</u>	<u>\$ 29,341,785</u>	<u>\$ 29,463,705</u>	<u>\$ 541,721</u>
COUNTY CLERK				
ASSETS				
Cash and investments	\$ 469,865	\$ 9,722,731	\$ 9,699,363	\$ 493,233
Total Assets	<u>469,865</u>	<u>9,722,731</u>	<u>9,699,363</u>	<u>493,233</u>
LIABILITIES				
Due to other governmental entities	350,652	5,279,662	5,277,241	353,073
Due to other funds	119,213	4,443,069	4,422,122	140,160
Total Liabilities	<u>\$ 469,865</u>	<u>\$ 9,722,731</u>	<u>\$ 9,699,363</u>	<u>\$ 493,233</u>
PUBLIC TRUSTEE				
ASSETS				
Cash and investments	\$ 70,679	\$ 1,296,732	\$ 1,331,296	\$ 36,115
Total Assets	<u>70,679</u>	<u>1,296,732</u>	<u>1,331,296</u>	<u>36,115</u>
LIABILITIES				
Deposits and escrow balances	81,581	1,291,567	1,321,761	51,387
Due to other funds	(10,902)	5,165	9,535	(15,272)
Total Liabilities	<u>\$ 70,679</u>	<u>\$ 1,296,732</u>	<u>\$ 1,331,296</u>	<u>\$ 36,115</u>
COUNTY SHERIFF				
ASSETS				
Cash and Investments	\$ 40,706	\$ 1,185,585	\$ 1,184,035	\$ 42,256
Total Assets	<u>40,706</u>	<u>1,185,585</u>	<u>1,184,035</u>	<u>42,256</u>
LIABILITIES				
Due to other governmental entities	2,271	823,540	824,742	1,069
Deposits and escrow balances	38,435	362,045	359,292	41,188
Total Liabilities	<u>\$ 40,706</u>	<u>\$ 1,185,585</u>	<u>\$ 1,184,034</u>	<u>\$ 42,257</u>
ALL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 1,244,891	\$ 41,546,836	\$ 41,678,402	\$ 1,113,325
Total Assets	<u>1,244,891</u>	<u>41,546,836</u>	<u>41,678,402</u>	<u>1,113,325</u>
LIABILITIES				
Taxes paid in advance	142	352,241	352,283	100
Due to other governmental entities	592,688	32,521,315	32,521,176	592,827
Deposits and escrow balances	543,749	4,225,043	4,373,282	395,510
Due to other funds	108,311	4,448,234	4,431,657	124,888
Total Liabilities	<u>\$ 1,244,890</u>	<u>\$ 41,546,833</u>	<u>\$ 41,678,398</u>	<u>\$ 1,113,325</u>

DELTA COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Numbers	Major Program	Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Colorado Department of Health Care Policy and Financing			
Medical Assistance program	93.778	No	\$ 352,215
Single Entry Point	93.778	No	299,176
Passed Through Colorado Department of Public Health and Environment:			
Public Health Emergency Preparedness	93.069	No	142,415
Family Planning Services	93.217	No	27,386
Substance Abuse and Mental Health Services Projects	93.243	No	33,999
Childhood Immunization	93.268	No	187,552
ELC Funds COVID Related	93.323	No	257,088
WiseWomen Grant	93.436	No	2,589
Cancer Prevention and Control Programs	93.898	No	4,325
Preventive Health and Health Services Block Grant	93.978	No	925
Passed Through Colorado Department of Human Services			
Coronavirus Relief Fund	21.019	No	(95)
Coronavirus State and Local Fiscal Recovery Funds	21.027	No	12,846
Guardianship Assistance Recovery	93.090	No	11,475
Temporary Assistance to Needy Families	93.558	No	693,671
Promoting safe and stable Families	93.556	No	2,643
Child Support Enforcement (Title IV-d)	93.563	No	337,841
Low Income Home Energy Assistance	93.568	No	633,396
Child Care and Development Block Grant	93.575	No	150,593
Child Welfare Services - State Grants	93.645	No	145,459
Foster Care - Title IV-E	93.658	Yes	797,357
Adoption Assistance	93.659	No	288,779
Social Services Block Grant	93.667	No	45,864
Independent living program	93.674	No	72,739
Elder Abuse Prevention Program Grant	93.747	No	5,665
Total Department of Health and Human Services			\$ 4,505,903

DELTA COUNTY, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Numbers	Major Program	Expenditures
DEPARTMENT OF AGRICULTURE			
Passed Through Colorado Department of Health Services:			
State Administrative matching Grants for Food Stamp program	10.561	Yes	\$ 281,963
Passed Through Colorado Department of Public Health and Environment:			
Special Supplemental Nutrition program for Women, Infants, and Children	10.557	No	125,012
Special Supplemental Nutrition program Women Infants and Children - Non Cash	10.557	No	276,065
Passed Through Colorado Department of Local Affairs:			
Schools and Road - Grants to states	10.665	No	<u>81,845</u>
Total Department of Agriculture			<u>\$ 764,885</u>
DEPARTMENT OF TRANSPORTATION			
Passed Through Colorado Department of Transportation:			
Highway Planning and Construction	20.106	No	<u>\$ 181,303</u>
DEPARTMENT OF TREASURY			
Passed through Colorado Department of Local Affairs			
American Rescue Plan	21.027	No	<u>\$ 105,493</u>
			<u>\$ 105,493</u>
DEPARTMENT OF JUSTICE			
The Coronavirus Emergency Supplemental Fund	16.034	Yes	<u>\$ 351,960</u>
Total federal award expenditures			<u><u>\$ 5,909,544</u></u>

DELTA COUNTY, COLORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year ended December 31, 2021

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Delta County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the general-purpose financial statements.

Federal awards provided to sub recipients are treated as expenditures when paid or distributed to the sub recipients.

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

NOTE B - REPORTING ENTITY

The financial reporting entity consists of Delta County, Colorado (the County) as the primary government; organizations for which the County is financially accountable; and other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete.

The Department of Human Services and Health Department are considered to be part of the primary government of the County because they are not legally separate. The county is accountable and has fiscal control over these departments.

NOTE C - PASS-THROUGH AWARDS

The County receives certain federal awards from pass-through awards from the State of Colorado. The amounts received are commingled by the State of Colorado with other funds. Only the federal amount of such pass-through awards is included in the Schedule of Expenditures of Federal Awards.

NOTE D – NON-CASH AWARDS EXPENDED

Fair market value of assistance at the time of disbursement to the recipient or the assessed value, is provided by the state or federal agency.

DELTA COUNTY, COLORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year ended December 31, 2021

NOTE E - SUBRECIPIENT AWARDS

The County receives certain federal awards that are passed through to subrecipients as follows:

Program Title	Federal CFDA Number	Amount Passed Through
Schools and Roads- Grants to States		
Delta County Joint School District # 501	10.665	\$88,896



**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 AUDITOR'S REPORT

To the Board of Commissioners
Delta County, 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 Delta County, Colorado, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Delta County, Colorado's basic financial statements, and have issued our report thereon dated June 28, 2022.

Internal Control over Financial Reporting

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

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

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

To the Board of Commissioners
Delta County, Colorado
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Delta County, Colorado'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Blair and Associates, P.C.

Cedaredge, Colorado
June 28, 2022



**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Commissioners
Delta County, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Delta County, Colorado's 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 Delta County, Colorado's major federal programs for the year ended December 31, 2022. Delta County, Colorado's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Delta County, Colorado complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Delta County, Colorado'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 judgment made by a reasonable user of the report on compliance about Delta County, Colorado's compliance with the requirements of each major federal program as a whole.

Certified Public Accountants

To the Board of Commissioners
Delta County, Colorado

Page Two

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 Delta County, Colorado'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 Delta County, Colorado'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 Delta County, Colorado'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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Blair and Associates, P.C.

Cedaredge, Colorado
July 10, 2023

Delta County, Colorado
Schedule of Findings and Questioned Costs
Year ended December 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	None Noted
Significant deficiency identified	None Noted
Noncompliance material to financial statements noted	None Noted

Federal Awards

Internal Control over major programs:	
Material weakness identified	None Noted
Significant deficiency identified	None Noted

Type of auditor's report issued on compliance for major programs	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200	None Noted
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance to Needy Families
10.557	Special Supplemental Nutrition program for Women, Infants, and Children

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
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Auditee qualified as low risk auditee?	Yes
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Delta County, Colorado
SCHEDULE OF FINDINGS AND QUESTIONED COSTS — CONTINUED
Year ended December 31, 2021

SECTION II — FINDINGS RELATED TO FINANCIAL STATEMENTS

There are no findings related to the financial statements as required by Government Auditing Standards.

SECTION III — FINDINGS RELATED TO FEDERAL AWARDS

None noted in the current year audit.

Delta County, Colorado
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year ended December 31, 2021

SECTION II — FINDINGS RELATED TO FINANCIAL STATEMENTS

None

SECTION III — FINDINGS RELATED TO FEDERAL AWARDS

None



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2. Right-click your mouse and select Print.
3. Confirm that print settings are correct - make sure "selection only" isn't checked.
4. Print hard copy or to PDF.
5. Click "Edit Mode" to return to modifying your data.
6. Remember to click "Save" to save any changes.

Annual Highway Finance Report - CY22

Email address: landerson@deltacounty.com

City/County: Delta County

Receipts, Disbursements & Costs

II - Receipts for Road & Street Purposes

A. Receipts from local sources

2. General Fund Appropriations:	\$	0.00
3. Other local imposts: <i>from A.3. 'Total' below)</i>	\$	286,169.92
4. Miscellaneous local receipts: <i>from A.4. 'Total' below)</i>	\$	2,853,805.30
5. Transfers from toll facilities	\$	0.00
6. Proceeds of sale of bonds and notes		
a. Bonds - Original Issues:	\$	0.00
b. Bonds - Refunding Issues:	\$	0.00
c. Notes:	\$	0.00

SubTotal: \$ 3,139,975.22

B. Private Contributions \$ 0.00

Receipts, Disbursements & Costs

II - Receipts for Road & Street Purposes (Detail)

A.3. | Other local imposts

a. Property Taxes & Assessments	\$	230,372.62
b. Other Local Imposts		
1. Sales Taxes:	\$	0.00
2. Infrastructure and Impact Fees:	\$	0.00
3. Liens:	\$	0.00
4. Licenses:	\$	0.00
5. Specific Ownership and/or Other:	\$	55,797.30
Total: (a + b) carried to 'Other local imposts' above		\$ 286,169.92

A.4. | Miscellaneous local receipts

a. Interest on Investments:	\$	0.00
b. Traffic fines and Penalties:	\$	0.00
c. Parking Garage Fees:	\$	0.00
d. Parking Meter Fees:	\$	0.00
e. Sale of Surplus Property:	\$	11,700.00
f. Charges for Services:	\$	156,693.92
g. Other Misc. Receipts:	\$	31,312.66
h. Other:	\$	2,654,098.72
Total: (a through h) carried to 'Misc local receipts' above		\$ 2,853,805.30

C. Receipts from State Government

1. Highway User Taxes:	\$	2,980,350.92
3. Other State funds:		
c. Motor Vehicle Registrations:	\$	103,390.66
d. Other (Specify):		
Comments: DOLA	\$	88,895.59
e. Other (Specify):		
Comments: undefined	\$	0.00
Total: (1+3c,d,e)		\$ 3,172,637.17

D. Receipts from Federal Government

2. Other Federal Agencies		
a. Forest Service:	\$	0.00
b. FEMA:	\$	0.00
c. HUD:	\$	0.00
d. Federal Transit Administration:	\$	0.00

e. U.S. Corp of Engineers	\$	0.00
f. Other Federal:	\$	183,644.01
Total: (2a-f)	\$	183,644.01

Receipts, Disbursements & Costs

III - Disbursements for Road & Street Purposes

A. Local highway disbursements

1. Capital outlay: (from A.1.d. 'Total Capital Outlay' below)	\$	2,256,327.35
2. Maintenance:	\$	1,824,822.39
3. Road and street services		
a. Traffic control operations:	\$	566,028.91
b. Snow and ice removal:	\$	181,540.28
c. Other:	\$	0.00
4. General administration and miscellaneous	\$	0.00
5. Highway law enforcement and safety	\$	0.00
Total: (A.1-5)	\$	4,828,718.93

B. Debt service on local obligations

1. Bonds		
a. Interest	\$	0.00
b. Redemption	\$	0.00
2. Notes		
a. Interest	\$	0.00
b. Redemption	\$	0.00
SubTotal: (1+2)	\$	0.00

C. Payments to State for Highways:	\$	0.00
D. Payments to Toll Facilities:	\$	0.00

Total Disbursements: (A+B+C+D)	\$	4,828,718.93
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Receipts, Disbursements & Costs

III - Disbursements for Road & Street Purposes - (Detail)

	A. ON NATIONAL HIGHWAY SYSTEM	B. OFF NATIONAL HIGHWAY SYSTEM	C. TOTAL
A.1. Capital Outlay			
a. Right-Of-Way Costs:	\$ 0.00	\$ 102.50	\$ 102.50
b. Engineering Costs:	\$ 0.00	\$ 1,300.00	\$ 1,300.00
c. Construction			
1. New Facilities:	\$ 0.00	\$ 0.00	\$ 0.00
2. Capacity Improvements:	\$ 0.00	\$ 0.00	\$ 0.00
3. System Preservation:	\$ 0.00	\$ 2,254,924.85	\$ 2,254,924.85
4. System Enhancement:	\$ 0.00	\$ 0.00	\$ 0.00
5. Total Construction:			\$ 2,254,924.85
d. Total Capital Outlay: <i>(Lines A.1.a. + 1.b. + 1.c.5)</i>			\$ 2,256,327.35

Receipts, Disbursements & Costs

IV. Local Highway Debt Status

	OPENING DEBT	AMOUNT ISSUED	REDEMPTIONS	CLOSING DEBT
A. Bonds (Total)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1. Bonds (Refunding Portion)		\$ 0.00	\$ 0.00	\$ 0.00
B. Notes (Total):	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Receipts, Disbursements & Costs

V - Local Road & Street Fund Balance

A. Beginning Balance	B. Total Receipts	C.Total Disbursements	D. Ending Balance	E. Reconciliation
\$ 3,569,403.96	\$ 6,496,256.40	\$ 4,828,718.93	\$ 5,236,941.43	\$ 0.00

Notes and Comments:

undefined

Please enter your name: Leone Anderson

Please provide a telephone number where you may be reached: 970-874-2103

Save

Print Mode

Edit Mode

Please click on the "Save" button before viewing the data in a print format.



Contact: Paige Castaneda | Email: Paige.Castaneda@state.co.us | Phone: 303.512.4914

SUPPLEMENTAL BUDGET
RESOLUTION OF THE
BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF DELTA
STATE OF COLORADO
NO. 2023-R-019

A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED FOR THE COUNTY OF DELTA, COLORADO IN THE YEAR 2022.

WHEREAS, circumstances have arisen which could not have been reasonably foreseen at the time of the adoption of the 2022 Delta County Budget in the Fairgrounds Fund, Economic Development Fund, Contingency Fund, Grant Projects Fund, Employee Benefits Fund, Inmate Welfare Fund and the Landfill Fund, and

WHEREAS, funds are available within each of the above referenced funds from wither unanticipated revenues and/or unappropriated revenues with additional revenues budgeted accordingly;

NOW, THEREFORE, BE IT RESOLVED by the Board of Delta County Commissioners as follows:

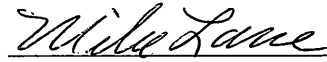
1. That the 2022 budget and appropriation for the Fairgrounds fund be increased from \$176,723 to \$200,708 for the following purpose:
 - A. Winter Utility bills were higher than expected.....\$ 8,353
 - B. New Internet installation at Fairgrounds.....\$ 3,796
 - C. Replacement of Livestock pens.....\$11,836
2. That the 2022 budget and appropriation for the Economic Development fund be increased from \$75,241 to \$383,089 for the following purpose:
 - A. Multiple pass thru grants approved for future business expansions in Delta County.....\$307,848
3. That the 2022 budget and appropriation for the Contingency Fund be increased from \$34,248 to \$36,922
 - A. Additional S.R.S. funds were received and paid to Wildfire council.....\$2,674
4. That the 2022 budget and appropriation for the Grant Projects Fund be increased from \$393,521 to \$805,457 for the following purpose:
 - A. Multiple State and Federal grants were approved outside the county calendar year and within the state and federal fiscal years.....\$411,936
5. That the 2022 budget and appropriation for the Employee Benefit Trust Fund be increased from \$9,525 to \$15,752 for the following purpose:
 - A. Employee's utilized employee in service trainings.....\$6,227
6. That the 2022 budget and appropriation for the Inmate Welfare Fund be increased from \$12,000 to \$15,533 for the following purpose:
 - A. Inmates required higher than expected expenses from their funds.....\$3,533

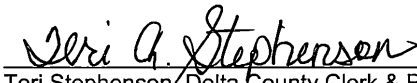
7. That the 2022 budget and appropriation for the Landfill Fund be increased from \$1,426,230 to \$1,861,683 for the following purpose:
A. Equipment purchase for expansion project requirement and replacement of equipment after 5 years.....\$435,453

INTRODUCED, READ AND ADOPTED THIS 19TH Day of September 2023.

BOARD OF COUNTY COMMISSIONERS
COUNTY OF DELTA
STATE OF COLORADO


Wendell Koontz, Chair


Mike Lane, Vice-Chair


Teri Stephenson, Delta County Clerk & Recorder


Don Suppes, Commissioner

