

***Logan County, Colorado***

**Financial Statements**

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

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**Independent Auditors' Report**

To the Board of County Commissioners  
Logan County  
Sterling, Colorado

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

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

**Responsibilities of Management for the Financial Statements**

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

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

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

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

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

## **Required Supplementary Information**

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

## **Supplementary Information**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Sterling, Colorado  
June 20, 2023

# **LOGAN COUNTY, COLORADO**

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

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

### **FINANCIAL HIGHLIGHTS**

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

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

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

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

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

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

## GOVERNMENT-WIDE STATEMENTS

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

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

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

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

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

## FUND FINANCIAL STATEMENTS

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

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

The County has two kinds of funds:

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

Notes to the financial statements -

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 28 of this report.

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

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

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

**TABLE 1**

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

Description of net position is as follows:

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

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

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

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

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

### Changes in net position

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

**TABLE 2**

### Changes in net position (in thousands)

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

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

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

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

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

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

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

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

## BUDGETARY HIGHLIGHTS

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

When necessary, reasons for amending the budget are:

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

## CAPITAL ASSET AND DEBT ADMINISTRATION

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

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

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

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

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

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

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

**SIGNIFICANT ISSUES**

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

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

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

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

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

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

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

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

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

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

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

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

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

### **NOTES OF INTEREST**

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

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

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

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

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

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## **Basic Financial Statements**

The basic financial statements of the County include the following:

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

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

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

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

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

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

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

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

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

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Net (Expenses)  
Revenues and  
Changes in  
Net Position

---

Total  
Governmental  
Activities

---

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

---

(12,193,547)

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

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17,261,767

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5,068,220

74,317,601

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\$ 79,385,821

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|                                                                                                                                                                                                                                                                                                                                                                                                              |                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Net change in fund balances - governmental funds                                                                                                                                                                                                                                                                                                                                                             | \$ 1,556,637               |
| Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount by which depreciation exceeded capital outlays in the current period. | 5,563,170                  |
| In the statement of activities, the net loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the disposal increases financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets disposed of.                                                                               | (76,082)                   |
| In the statement of activities, certain operating expenses - compensated absences, accrued interest and landfill closure and postclosure care costs - are measured by the amounts incurred or earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).                      | 63,233                     |
| Because some revenues will not be collected for several months after the fiscal year ends, they are not considered "available" revenues in the governmental funds. They are, however, recorded as revenues in the statement of activities.                                                                                                                                                                   | 963                        |
| The issuance of long-term debt provides current financial resources in the governmental funds, however, issuing debt increases long-term liabilities in the government-wide statement of net position.                                                                                                                                                                                                       | (2,126,335)                |
| Payments related to the lease liabilities are reported as expenditures in the governmental funds, however, these payments reduce long-term liabilities in the statement of net position and do not result in an expense in the statement of activities.                                                                                                                                                      | 86,634                     |
| Change in net position of governmental activities                                                                                                                                                                                                                                                                                                                                                            | <u><u>\$ 5,068,220</u></u> |

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

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

---

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

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

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

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

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

## **LOGAN COUNTY, COLORADO**

### **Notes to Financial Statements**

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

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

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

#### **A.1 – Reporting entity**

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

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

#### **Blended component units**

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

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

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

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

**A.2 – Fund accounting**

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

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

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

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

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

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

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

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

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

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

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

**Note A.3 – Basis of presentation**

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

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

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

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

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

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

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

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

**A.4 – Basis of accounting**

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

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

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

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

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

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

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

Deferred outflows/inflows of resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

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

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

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

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

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

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

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

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

**A.6 – Encumbrances**

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

**A.7 – Cash and cash investments**

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

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

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

**A.9 – Receivables**

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

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

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

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

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

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

**A.11 – Capital assets**

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

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

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

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

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

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

**A.12 – Compensated absences**

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

Paid Time Off leave

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

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

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

New Employees – Effective 1/1/2018:

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

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

Sick Leave Transition Reserve

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

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

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

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

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

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

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

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

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

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

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

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

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

**A.14 – Net position**

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

**A.15 – Interfund transactions**

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

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

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

**A.17 – Fund balance**

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

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

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

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

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

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

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

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

**Note B – Cash and investments**

**Cash and deposits**

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

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

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

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

**Investments**

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

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

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

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

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

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

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

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

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

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

**Note C – Receivables**

Receivables at year-end consist of the following:

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

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

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

**Note D – Interfund transactions**

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

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

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

**Note E – Capital assets**

Capital asset activity for the year was as follows:

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

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

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

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

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

**Governmental activities**

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

Total governmental activities \$ 2,467,066

**Note F – Long-term debt**

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

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

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

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

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

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

Landfill closure and postclosure care costs

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

Lease payable

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

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

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

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

**Note G – Risk management**

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

Colorado Workers' Compensation Pool

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

Colorado Counties Casualty and Property Pool

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

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

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

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

**Note H – Pension plans**

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

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

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

**Note I – Deferred compensation plans**

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

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

## **LOGAN COUNTY, COLORADO**

### **Notes to Financial Statements**

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#### **Note J – Joint venture**

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

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

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

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

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

##### **Federal and state funding**

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

##### **TABOR Amendment**

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

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

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

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

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

Contingent liabilities

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

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

**Note L - Noncash program activity**

Schedule of EBT Authorizations, Warrant Expenditures and Total Expenditures

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

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

### **Required Supplementary Information**

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

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

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

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

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

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

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

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

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

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

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

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

### **Other Supplementary Information**

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

Such statements and schedules include:

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

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

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

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

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

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

(Continued)

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

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

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The County reports the following nonmajor governmental funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

**II. RECEIPTS FOR ROAD AND STREET PURPOSES**

| ITEM                                                        | AMOUNT          |
|-------------------------------------------------------------|-----------------|
| <b>A. Receipts from local sources:</b>                      |                 |
| 1. Local highway-user taxes                                 |                 |
| a. Motor Fuel (from Item I.A.5.)                            |                 |
| b. Motor Vehicle (from Item I.B.5.)                         |                 |
| c. Total (a.+b.)                                            |                 |
| 2. General fund appropriations                              |                 |
| 3. Other local imposts (from page 2)                        | \$ 2,538,611.00 |
| 4. Miscellaneous local receipts (from page 2)               | \$ 2,161,254.00 |
| 5. Transfers from toll facilities                           |                 |
| 6. Proceeds of sale of bonds and notes:                     |                 |
| a. Bonds - Original Issues                                  |                 |
| b. Bonds - Refunding Issues                                 |                 |
| c. Notes                                                    |                 |
| d. Total (a. + b. + c.)                                     | \$ -            |
| 7. Total (1 through 6)                                      | \$ 4,699,865.00 |
| <b>B. Private Contributions</b>                             |                 |
| <b>C. Receipts from State government</b><br>(from page 2)   | \$ 4,007,506.00 |
| <b>D. Receipts from Federal Government</b><br>(from page 2) | \$ 44,529.00    |
| <b>E. Total receipts (A.7 + B + C + D)</b>                  | \$ 8,751,900.00 |

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

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

**IV. LOCAL HIGHWAY DEBT STATUS**

(Show all entries at par)

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

**V. LOCAL ROAD AND STREET FUND BALANCE (RECEIPTS AND DISBURSEMENTS ONLY)**

|  | A. Beginning Balance | B. Total Receipts | C. Total Disbursements | D. Ending Balance | E. Reconciliation |
|--|----------------------|-------------------|------------------------|-------------------|-------------------|
|  | \$ 7,671,554.00      | \$ 8,751,900.00   | \$ 7,750,452.00        | \$ 8,673,002.00   | \$ -              |

Notes and Comments:

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

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## **Single Audit Section**

The Single Audit Section contains the following:

- Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditures of Federal Awards
- Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance
- Schedule of Findings and Questioned Costs

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

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

See accompanying Notes to Schedule of Expenditures of Federal Awards

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

\* Number not readily available

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

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**Note A – Basis of Presentation**

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

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

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

**Note C – Indirect Cost Rate**

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

**Note D – Subrecipients**

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



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

To the Board of County Commissioners  
Logan County  
Sterling, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County, Colorado (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2023.

**Report on Internal Control over Financial Reporting**

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

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

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

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

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

### **Purpose of this Report**

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

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

Sterling, Colorado  
June 20, 2023

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

To the Board of County Commissioners  
Logan County  
Sterling, Colorado

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

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

We have audited Logan County, Colorado's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

**Basis for Opinion on Each Major Federal Program**

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

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

**Responsibilities of Management for Compliance**

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

## **Report on Internal Control Over Compliance**

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

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

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

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

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

Sterling, Colorado  
June 20, 2023

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

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**Summary of auditors' results**

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

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

**Findings – financial statement audit**

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

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

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

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

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**Prior year findings**

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