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Delta County, Colorado  
Financial Statements and  
Independent Auditor's Report  
as of  
December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Delta County, Colorado

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

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Delta County, Colorado, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Delta County, Colorado's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Delta County, Colorado, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Delta County, Colorado's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Delta County, Colorado's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and information about infrastructure assets reported using the modified approach on pages 3–12, 41–49 and 50–52 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022, on our consideration of Delta County, Colorado's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Delta County, Colorado's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Delta County, Colorado's internal control over financial reporting and compliance.

*Blair and Associates, P.C.*

Cedaredge, Colorado  
June 28, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the report provides readers with a narrative overview and analysis of the financial activities of Delta County for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with the letter of transmittal and basic financial statements to enhance their understanding of the County's financial performance.

### FINANCIAL HIGHLIGHTS

- Delta County's assets exceeded liabilities by \$178.7 million at the end of 2021. Of this amount, \$24.5 million may be used to meet the government's ongoing obligations to citizens and creditors. \$150.9 million is invested in capital assets and \$3.4 million is restricted by law.
- Total revenues in 2021 for all governmental activities were \$34,729,517. Total expenditures in 2021 for all governmental activities were \$27,728,702. The difference of expenditures over revenues in 2021 increased the County's governmental activities' net position by \$7,000,815.
- Fund balances in 18 of the County's 21 governmental and business-type activity funds increased in 2021, compared to 14 of the County's 19 governmental and business-type activity funds increasing in 2020.

The County Commissioners' goal is to keep unreserved fund balances in the General Fund and Road and Bridge Fund at no less than 25% of operating expenditures. In 2021, the unreserved fund balances in these two funds exceeded 25% of operating expenditures. The unreserved fund balance in the Human Services Fund is maintained at a lower level since approximately 80% of its revenues are federal and state funds. The County budgets expenditures from unreserved fund balances for one time, high priority projects and to even out the cyclical revenue patterns which result from biennial property assessments and/or fluctuations in the national and state economies that are beyond a local government's control.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

Delta County maintains twenty-two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of

revenues, expenditures, and changes in fund balances for the General Fund, Human Services, Road and Bridge, Capital Improvement, American Rescue, Safety Improvement, Health Department, Energy Development, Fairgrounds, Lodging Tax, Economic Development, Contingency, Capital Projects, Employee Benefit Trust, Conservation Trust, Self Insurance, PILT, Open Space Trust, Fair Board, Booking Fees and Inmate Welfare of which the first six are considered to be major funds.

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

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

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

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

**Budgetary Comparisons.** Delta County adopts an annual appropriated budget for all of its funds. A budgetary comparison statement has been provided for all funds on pages 41 to 47 of this report.

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

## COUNTY-WIDE FINANCIAL ANALYSIS

**Net Position.** As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of December 31, 2021, assets exceeded liabilities by \$178.7 million. This represents a 4.6% increase over 2020 net position.

One significant portion of Delta County's net position (13.7%) represents unrestricted net position of \$24.5 million, which may be used to meet the County's ongoing obligations to citizens and creditors.

The largest portion of the County's net position (84.3%) reflects its investment in capital assets. These assets include land, construction in progress, buildings, machinery, equipment, and public infrastructure which include the County's road and bridge systems. These capital assets are used to provide services to citizens; consequently, they are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.



An additional \$3,409,233 of the County's net position (2%) represents resources that are subject to external restrictions on how they may be used. Included in this category are the Tabor reserve, reserve for special road projects and the reserve for inventories including County gravel pit stockpiles.

At the end of 2021, Delta County had positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

### Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>Assets</b>						
Current Assets	\$31,979,491	\$25,283,107	\$7,061,035	\$5,823,434	\$39,040,526	\$31,106,541
Noncurrent Assets	<u>148,623,698</u>	<u>146,847,547</u>	<u>2,248,342</u>	<u>2,868,936</u>	<u>150,872,040</u>	<u>149,716,483</u>
Total assets	<u>\$180,603,189</u>	<u>\$172,130,654</u>	<u>\$9,309,377</u>	<u>\$8,692,370</u>	<u>\$189,912,566</u>	<u>180,823,024</u>
<b>Liabilities</b>						
Current liabilities	\$2,835,487	\$1,913,660	\$2,542,268	\$2,749,813	\$5,377,755	\$4,663,473
Noncurrent liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	<u>\$2,835,487</u>	<u>\$1,913,660</u>	<u>\$2,542,268</u>	<u>\$2,749,813</u>	<u>\$5,377,755</u>	<u>\$4,663,473</u>
<b>Deferred inflow of Resources</b>						
Deferred property Taxes and other	\$5,761,606	\$5,211,813			\$5,761,606	\$5,211,813
<b>Net Position</b>						
Invested in capital assets	\$148,623,598	\$146,847,547	\$2,248,342	\$2,260,149	\$150,871,940	149,107,696
Restricted	3,409,233	3,325,027	0	0	3,409,233	3,325,027
Unrestricted	<u>19,973,165</u>	<u>14,832,607</u>	<u>4,518,767</u>	<u>3,682,408</u>	<u>24,491,932</u>	<u>18,515,015</u>
Total net position	<u>\$172,005,996</u>	<u>\$165,005,181</u>	<u>\$6,767,109</u>	<u>\$5,942,557</u>	<u>\$178,773,105</u>	<u>\$170,947,738</u>

**Changes in Net Position.** Governmental and Business-type activities increased the County's net position by \$7,825,367 in 2021.

*Governmental Activities.* Governmental activities increased Delta County's net position by \$7,000,815 in 2021.

*Business-Type Activities.* The County's two business-type activities, Landfill Operations and E911, increased net position by \$824,552 in 2021.

## Changes in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>Revenues</b>						
Program revenues:						
Charges for services	\$2,514,615	\$2,106,626	\$2,345,858	\$1,985,313	\$4,860,473	\$4,091,939
Operating/Capital Grants and Contributions	10,212,907	6,573,345	0	0	10,212,907	6,573,345
General revenues:						
Taxes collected for general operations	20,471,829	16,835,352	0	0	20,471,829	16,835,352
Interest income/earnings	16,357	121,975	33,306	74,475	49,663	196,450
Other revenues	1,303,484	761,526	-41	47,258	1,303,443	808,784
Transfers	210,325	204,622	-210,325	-204,622	0	0
Total revenues	<u>\$34,729,517</u>	<u>\$26,603,446</u>	<u>\$2,168,798</u>	<u>\$1,902,424</u>	<u>\$36,898,315</u>	<u>\$28,505,870</u>
<b>Program expenses</b>						
Current:						
General government	\$6,841,892	\$6,524,528	0	0	\$6,841,892	\$6,524,528
Health and welfare	13,606,598	13,012,457	0	0	13,606,598	13,012,457
Culture and recreation	779,431	780,351	0	0	779,431	780,351
Public works	6,219,393	4,217,205	0	0	6,219,393	4,217,205
Economic Development	281,388	156,818	0	0	281,388	156,818
Landfill operations	0	0	1,260,132	1,042,237	1,260,132	1,042,237
E-911	0	0	84,114	35,595	84,114	35,595
Interest and fiscal charges	0	0	0	0	0	0
Total expenses	<u>\$27,728,702</u>	<u>\$24,691,359</u>	<u>\$1,344,246</u>	<u>\$1,077,832</u>	<u>\$29,072,948</u>	<u>\$25,769,191</u>
Increase (decrease) in net position	<u>\$7,000,815</u>	<u>\$1,912,087</u>	<u>\$824,552</u>	<u>\$824,592</u>	<u>\$7,825,367</u>	<u>\$2,736,679</u>

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

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

As of the end of 2021, the combined ending fund balances of County governmental funds were \$24.5 million. Approximately 88% of this consists of unreserved fund balance, which is available as working capital and for current spending in accordance with the purposes of the specific funds. The remainder of fund balance is reserved to indicate that it is not available for new spending because it is committed for the following purposes: 1) TABOR reserve (\$525,000); 2) reserve for inventories (\$2,414,530); and reserve for Conservation Trust Fund Projects (\$461,667).

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

1. **General Fund.** This is the primary operating fund of Delta County Government. It accounts for many of the County's core services, such as public safety, planning, tax collections, property assessment, recording of public records and elections. As of December 31, 2021, the general fund balance was \$7.4 million-\$1,171,903 more than the previous year. As a measure of the general fund's liquidity, it may be useful to compare the unreserved fund balance, which equals the total fund balance, to total fund expenditures. Unreserved fund balance represents 45.9% of total 2021 General Fund expenditures and transfers.
2. **Human Services Fund.** The Human Services fund is mandated by State Statute. This fund accounts for the local share of many Federal and State public welfare programs. The fund had a \$32,576 balance at the end of 2021, which is \$32,576 more than 2020.
3. **Road & Bridge Fund.** The Road and Bridge Fund is also state mandated. The fund records costs related to County road and bridge construction and maintenance. The Road and Bridge fund had \$3,852,831 in fund balance at the end of 2021. \$2,414,530 of the fund balance is reserved for inventories. The fund balance was \$799,815 less than the previous year.
4. **Capital Improvements Fund.** The Capital Improvements fund accounts for capital improvements of the County. This fund is funded by 75% of a 1 cent County sales tax approved in 1982 and it is restricted to capital improvement projects and expenditures. The Capital Improvements fund had a \$5,011,487 fund balance at the end of 2021. This amount was an increase of \$289,179 from the previous year. Fund balance increased by 6.1% from the prior year.
5. **American Rescue Fund.** American Rescue Fund. Federal funds to support the response to recovery from the COVID-19 public health emergency. The fund balance had an increase from \$0 funds to \$2,927,389 fund balance at the end of 2021.
6. **Safety Improvement Sales Tax Fund.** The Safety improvement fund is a collection of sales tax for public safety improvement to be collected for 10 years. The fund had an increase from \$0 funds to \$943,744 fund balance at the end of 2021.

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

1. Health Department Fund. The Health Department Fund supports public health and environmental health services within the County. The Fund carried a \$678,344 fund balance at the end of 2021, which is 121.07% more than 2021.
2. PILT Fund. The Payment in Lieu of Taxes (PILT) Fund accounts for federal funds received for federally owned lands within the County. The PILT Fund had \$972,450 in fund balance at the end of 2021.
3. Economic Development Fund. The Economic Development Fund accounts for contributions to various economic development activities within the County. The Economic Development Fund had \$123,630 in fund balance at the end of 2021. This amount was \$19,863 more than the previous year.
4. Energy Development Fund. The Energy Development Fund accounts for expenses associated with energy development activities in Delta County. The Energy Development Fund had \$96,434 fund balance at the end of 2021. To date, the revenue source for this fund has consisted of budgetary transfers from the PILT Fund.
5. Open Space Trust Fund. The Open Space Trust Fund accounts for acquisitions, protection, improvements, and long-term maintenance of open space, natural areas, wildlife habitat, parks and trails. The fund's primary revenue source is subdivision open space fees which are allocated to each Commissioner District where the development generating the fees has occurred. This fund had \$134,580 in fund balance at the end of 2021. Fund balance decreased by 6.02% over the prior year.
6. Conservation Trust Fund. The Conservation Trust Fund accounts for state lottery proceeds to be used for capital improvements to local parks and recreation areas. The Conservation Trust fund had a \$462,366 fund balance at the end of 2021. This amount was \$7,337 more than the previous year. Fund balance increased by 1.59% over the prior year.
7. Self-Insurance Fund. The Self Insurance Fund accounts for litigation and other contingency costs incurred by the County. The Self Insurance Fund had a \$546,016 fund balance at the end of 2021. This amount was \$29,786 more than the previous year. Fund balance increased by 5.77% over the prior year.
8. Capital Projects Fund. The Capital Projects Fund accounts for capital projects that the County may undertake. Its source of revenue consists of grants awarded for specific capital projects and/or funds transferred from the Capital Improvement Fund for the acquisition and construction of specific capital projects. The Capital Projects Fund had a \$210,433 fund balance at the end of 2021. This amount was \$16,836 less than the previous year.

9. Contingency Fund. The Contingency Fund is available for expenditures that were not foreseen at the adoption of the budget and holds the 3% Tabor reserve. The Contingency Fund had a \$814,278 fund balance at the end of 2021.
10. Lodging Tax Fund. The Lodging Tax Fund accounts for lodging taxes collected for promotion of tourism in Delta County. The Lodging Tax Fund had a \$167,096 fund balance at the end of 2021. This amount was \$60,624 more than the previous year. Fund balance increased by 57% over the prior year.
11. Employee Benefit Trust Fund. The Employee Benefit Trust Fund accounts for the payment of employee benefits. The Employee Benefit Trust Fund had a \$52,177 fund balance at the end of 2021. This amount was \$34,693 more than the previous year.
12. Fairgrounds Fund. The Fairgrounds Fund accounts for the maintenance, capital, and special event costs at the Delta County Fairground. The Fairgrounds Fund had a \$10,340 fund balance at the end of 2021. This was \$6,420 less than the previous year.
13. Fair Board Fund. The Fair Board Fund accounts for the annual Delta County Fair. The Fair Board Fund had a \$105,777 fund balance at the end of 2021. This was \$37,293 higher than the previous year.
14. Inmate Welfare Fund. These funds were pulled from the General Fund to track funds going in and out. These are for inmates goods and services while incarcerated. The fund increased from \$0 to \$7,338 in 2021.
15. Booking Fees Fund. These funds were pulled from the General Fund to track funds going in and out. These are booking fees and bond fees in accordance with HB21-1280. The fund increased from \$0 to \$8,331 in 2021.

### **Proprietary Funds Overview**

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

The County has two enterprise-type proprietary funds, the Landfill Operations Fund and the E911 Fund. Unrestricted net position of the proprietary funds at the end of the year amounted to \$4,518,767. The total increase in net position for the proprietary funds was 13.9%. Other factors concerning the finances of this fund are discussed under business-type activities.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

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

In December of 2020, the Board of County Commissioners appropriated \$14.1 million for general fund expenditures in 2021. The final budget for 2021 anticipated spending \$0 of the General Fund reserves to balance the General Fund budget.

2021 actual expenditures were .2% less than anticipated budget and 2021 actual revenues were 10.61% more than anticipated budget resulting in an increase of \$1,171,903 in General Fund reserves in 2021 as opposed to the \$181,412 as originally anticipated.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets.** Delta County's investment in capital assets for its governmental and business type activities as of December 31, 2021 totals \$151.2 million (net of accumulated depreciation). This investment includes all land, construction in progress, buildings, machinery and equipment, as well as infrastructure. The total increase in investment in capital assets for the current fiscal year was 1.4%.

Major capital asset events during the 2021 fiscal year included the following:

- Major road construction improvements.
- Land Acquisition
- Courthouse Remodel
- Courthouse campus expansion
- \$977,663 in heavy equipment and vehicle purchases.

On-going construction commitments include:

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

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

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

### **Long Term Debt-Lease Purchase Agreements.**

- The County of Delta has 2 years remaining on a 5 year obligation to Wells Fargo Equipment Finance Inc. to purchase the Bomag Compactor.

Colorado Revised Statutes provide for a general obligation debt limit of 1.5% of assessed valuation. The County had a general obligation debt capacity of \$5.1 million in 2021. The county currently has no long-term debt or lease purchase agreements subject to the limitation.

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

**Other Matters.** The following factors are expected to have a significant effect on the County's financial position or results of operations and were taken into account in developing the 2021 budget:

- Increased growth in mandated federal and state programs while decreasing dollars for implementation and capacity.
- Mandated additional courtroom facilities. Increasing demand on county jail that is aging.
- Decrease in severance and federal mineral leasing dollars in comparison to previous years.
- The challenge to meet the desired levels of programs and services for constituents as revenues show conservative growth.
- Limited growth in oil and gas exploration and production due to market conditions.

## **REQUESTS FOR INFORMATION**

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

## Basic Financial Statements



**DELTA COUNTY, COLORADO**  
**STATEMENT OF NET POSITION**  
**December 31, 2021**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash And Investments	\$ 20,153,733	\$ 6,524,335	\$ 26,678,068
Property taxes receivable	5,761,606	-	5,761,606
Sales taxes receivable	1,714,297	-	1,714,297
Other Receivables	1,668,852	172,699	1,841,551
Intergovernmental receivable	158,161	-	158,161
Due from agency funds	108,312	-	108,312
Inventories	2,414,530	-	2,414,530
<b>Capital assets</b>			
Land	3,480,964	-	3,480,964
Construction in Progress	4,098,309	-	4,098,309
Infrastructure	127,318,077	-	127,318,077
Capital assets being depreciated, net	13,726,248	2,612,343	16,338,591
<b>Total assets</b>	<b>\$ 180,603,089</b>	<b>\$ 9,309,377</b>	<b>\$ 189,912,466</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>			
<b>Liabilities</b>			
Accounts payable	\$ 572,635	\$ 33,801	\$ 606,436
Accrued Liabilities	758,220	14,390	772,610
Unearned revenues	287,373	-	287,373
Accrued compensated absences	1,195,912	45,126	1,241,038
Closure and post-closure costs	21,347	2,084,950	2,106,297
Noncurrent lease liabilities	-	364,001	364,001
<b>Total Liabilities</b>	<b>2,835,487</b>	<b>2,542,268</b>	<b>5,377,755</b>
<b>Deferred inflows of resources</b>			
Deferred property tax revenues and other	5,761,606	-	5,761,606
<b>Net Position</b>			
Invested in capital assets, net of related debt	148,623,598	2,248,342	150,871,940
Restricted for:			
Inventories	2,414,530	-	2,414,530
Statutory requirements	994,703	-	994,703
Unrestricted	19,973,165	4,518,767	24,491,932
<b>Total net position</b>	<b>\$ 172,005,996</b>	<b>\$ 6,767,109</b>	<b>\$ 178,773,105</b>

The accompanying notes are an integral part of this statement.

**DELTA COUNTY, COLORADO**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2021**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Activities:</b>				
Governmental:				
General Government	\$ 6,841,892	\$ 1,940,875	\$ 1,097,596	\$ 3,026,427
Public works	6,219,393	182,400	-	-
Health and Welfare	13,606,598	240,293	5,938,059	-
Culture and recreation	779,431	151,047	150,825	-
Economic development	281,388	-	-	-
<b>Total governmental activities</b>	<u>27,728,702</u>	<u>2,514,615</u>	<u>7,186,480</u>	<u>3,026,427</u>
<b>Business-type</b>				
Landfill Operations	1,260,132	1,905,658	-	-
E-911	84,114	440,200	-	-
<b>Total Business-type activities</b>	<u>1,344,246</u>	<u>2,345,858</u>	<u>-</u>	<u>-</u>
<b>Total Delta County, Colorado</b>	<u>\$ 29,072,948</u>	<u>\$ 4,860,473</u>	<u>\$ 7,186,480</u>	<u>\$ 3,026,427</u>

**General revenues**

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

**Total general revenues and transfers**

**Change in Net Position**

**Net position, beginning**

**Net position, ending**

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-type Activities	Total
\$ (776,994)	\$ -	\$ (776,994)
(6,036,993)	-	(6,036,993)
(7,428,246)	-	(7,428,246)
(477,559)	-	(477,559)
(281,388)	-	(281,388)
(15,001,180)	-	(15,001,180)
-	645,526	645,526
-	356,086	356,086
-	1,001,612	1,001,612
(15,001,180)	1,001,612	(13,999,568)
6,427,061	-	6,427,061
9,538,860	-	9,538,860
3,158,908	-	3,158,908
1,187,234	-	1,187,234
159,766	-	159,766
16,357	33,306	49,663
14,917	-	14,917
1,288,567	(41)	1,288,526
210,325	(210,325)	-
22,001,995	(177,060)	21,824,935
7,000,815	824,552	7,825,367
165,005,181	5,942,557	170,947,738
\$ 172,005,996	\$ 6,767,109	\$ 178,773,105

The accompanying notes are an integral part of this statement.

**DELTA COUNTY, COLORADO**  
**BALANCE SHEET- GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020**

	GENERAL	HUMAN SERVICES	ROAD AND BRIDGE	CAPITAL IMPROVEMENT
<b>ASSETS</b>				
Cash and Investments	\$ 6,708,759	\$ (15,273)	\$ 1,334,571	\$ 4,421,573
Property tax receivable	4,629,247	762,480	339,685	-
Sales tax receivable	711,146	-	-	627,482
Other receivables	480,310	383,366	234,743	448
Due from other governments	56,563	(99,104)	-	-
Due from other Agency funds	108,312	-	-	-
Due from other funds	-	-	-	-
Inventories	-	-	2,414,530	-
<b>Total Assets</b>	<u>12,694,337</u>	<u>1,031,469</u>	<u>4,323,529</u>	<u>5,049,503</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable	\$ 59,280	\$ 124,392	\$ 61,791	\$ 38,016
Accrued payroll taxes and benefits	-	(1,592)	-	-
Accrued payroll liabilities	311,423	81,018	69,222	-
Unearned revenues	-	32,595	-	-
Other accrued liabilities	259,684	-	-	-
Due to other funds	-	-	-	-
<b>Total Liabilities</b>	<u>630,387</u>	<u>236,413</u>	<u>131,013</u>	<u>38,016</u>
<b>Deferred inflows of resources</b>				
Deferred property tax revenues and other	<u>4,629,247</u>	<u>762,480</u>	<u>339,685</u>	<u>-</u>
<b>Fund Equity</b>				
<b>Reserved:</b>				
Non-spendable	-	-	2,414,530	-
Restricted	-	-	-	-
Committed	-	32,576	1,438,301	4,596,487
Assigned	-	-	-	415,000
Unassigned	7,434,703	-	-	-
<b>Total Fund Equity</b>	<u>7,434,703</u>	<u>32,576</u>	<u>3,852,831</u>	<u>5,011,487</u>
<b>Total Liabilities, deferred inflows of resources and fund Equity</b>	<u>\$ 12,694,337</u>	<u>\$ 1,031,469</u>	<u>\$ 4,323,529</u>	<u>\$ 5,049,503</u>

The accompanying notes are an integral part of this statement.

SAFETY IMPROVEMENT			TOTALS	
AMERICAN RESCUE	SALES TAX	OTHER FUNDS	2021	2020
\$ 3,026,427	\$ 633,775	\$ 4,043,901	\$ 20,153,733	\$ 15,841,526
-	-	30,194	5,761,606	4,886,777
-	348,988	26,681	1,714,297	1,205,678
-	-	569,985	1,668,852	528,504
-	-	200,702	158,161	337,696
-	-	-	108,312	145,265
-	-	-	-	22,596
-	-	-	2,414,530	2,337,661
3,026,427	982,763	4,871,463	31,979,491	25,305,703
\$ 99,038	\$ 29,017	\$ 161,101	\$ 572,635	\$ 41,757
-	-	28,463	26,871	28,977
-	10,002	-	471,665	435,116
-	-	254,778	287,373	367,578
-	-	-	259,684	179,712
-	-	-	-	22,596
99,038	39,019	444,342	1,618,228	1,075,736
-	-	30,194	5,761,606	4,886,777
-	-	-	2,414,530	2,337,661
-	-	994,703	994,703	987,366
2,927,389	943,744	3,235,166	13,173,663	9,201,098
-	-	167,058	582,058	554,269
-	-	-	7,434,703	6,262,796
2,927,389	943,744	4,396,927	24,599,657	19,343,190
\$ 3,026,427	\$ 982,763	\$ 4,871,463	\$ 31,979,491	\$ 25,305,703

The accompanying notes are an integral part of this statement.

**DELTA COUNTY, COLORADO**  
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**December 31, 2021**

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<b>Total fund balances-total governmental funds</b>	\$ 24,599,657
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Amounts reported for governmental activities in the statement of activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.

148,623,598

Long-term liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore are not reported in the governmental funds balance sheet.

Compensated absences	\$(1,195,912)	
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Landfill post closure costs	<u>(21,347)</u>	
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(1,217,259)

**Net position of governmental activities**

\$ 172,005,996

The accompanying notes are an integral part of this statement.

**DELTA COUNTY, COLORADO**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>GENERAL</u>	<u>HUMAN SERVICES</u>	<u>ROAD AND BRIDGE</u>	<u>CAPITAL IMPROVEMENTS</u>
<b>Revenues</b>				
Taxes	\$ 9,236,706	\$ 793,225	\$ 422,068	\$ 3,532,725
Licenses and permits	39,340	-	13,795	-
Intergovernmental	878,748	3,681,722	3,158,908	-
Charges for services	1,776,526	-	-	-
Interest	6,898	-	-	8,340
Other revenue	1,428,348	175	282,981	1,020
<b>Total Revenues</b>	<u>13,366,566</u>	<u>4,475,122</u>	<u>3,877,752</u>	<u>3,542,086</u>
<b>Expenditures</b>				
Current				
General Government	6,213,233	-	-	34,699
Public Works	684,558	-	5,255,104	-
Health and Welfare	6,983,859	4,442,546	-	-
Culture and recreation	118,050	-	-	-
Economic Development	98,544	-	-	-
Capital Outlay	-	-	-	1,631,972
<b>Total Expenditures</b>	<u>14,098,244</u>	<u>4,442,546</u>	<u>5,255,104</u>	<u>1,666,671</u>
<b>Excess of revenues over expenditures</b>	<u>(731,678)</u>	<u>32,576</u>	<u>(1,377,352)</u>	<u>1,875,414</u>
<b>Other financing sources (uses)</b>				
Sale of Assets	-	-	20,719	-
Transfers in	1,996,287	-	977,663	-
Transfers out	(92,706)	-	(343,976)	(1,586,235)
<b>Total other financing sources (uses)</b>	<u>1,903,581</u>	<u>-</u>	<u>654,406</u>	<u>(1,586,235)</u>
<b>Excess of Revenues and Other Financing Sources over (under) expenditures and other financing uses</b>	<u>1,171,903</u>	<u>32,576</u>	<u>(722,946)</u>	<u>289,179</u>
<b>Fund Balance at beginning of year</b>	<u>6,262,800</u>	<u>-</u>	<u>4,575,777</u>	<u>4,722,308</u>
<b>Fund Balances at end of year</b>	<u>\$ 7,434,703</u>	<u>\$ 32,576</u>	<u>\$ 3,852,831</u>	<u>\$ 5,011,487</u>

The accompanying notes are an integral part of this statement.

AMERICAN RESCUE	SAFETY IMPROVEMENT		OTHER GOVERNMENTAL FUNDS	TOTALS	
	SALES TAX			2021	2020
\$ -	\$ 1,963,178	\$ 199,708	\$ 16,147,610	\$ 13,092,014	
-	-	-	53,135	24,736	
3,026,427	-	2,300,450	13,046,255	8,903,741	
-	-	174,019	1,950,545	1,976,039	
-	-	1,119	16,357	121,975	
-	-	1,577,844	3,290,368	2,576,269	
<u>3,026,427</u>	<u>1,963,178</u>	<u>4,253,140</u>	<u>34,504,271</u>	<u>26,694,774</u>	
-	-	321,449	6,569,381	5,806,769	
-	-	3,538	5,943,200	5,639,293	
-	651,291	1,208,671	13,286,367	12,642,982	
-	-	319,504	437,554	420,396	
-	-	182,844	281,388	156,818	
<u>99,038</u>	<u>368,143</u>	<u>861,809</u>	<u>2,960,962</u>	<u>3,280,291</u>	
<u>99,038</u>	<u>1,019,434</u>	<u>2,897,815</u>	<u>29,478,852</u>	<u>27,946,549</u>	
<u>2,927,389</u>	<u>943,744</u>	<u>1,355,325</u>	<u>5,025,418</u>	<u>(1,251,775)</u>	
-	-	-	20,719	59,755	
-	-	232,706	3,206,656	2,491,443	
-	-	(973,414)	(2,996,331)	(2,286,821)	
<u>-</u>	<u>-</u>	<u>(740,708)</u>	<u>231,044</u>	<u>264,377</u>	
2,927,389	943,744	614,617	5,256,462	(987,398)	
-	-	3,782,310	19,343,195	20,330,588	
<u>\$ 2,927,389</u>	<u>\$ 943,744</u>	<u>\$ 4,396,927</u>	<u>\$ 24,599,657</u>	<u>\$ 19,343,190</u>	

The accompanying notes are an integral part of this statement.



**DELTA COUNTY, COLORADO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended December 31, 2021**

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**Net change in fund balances - total governmental funds** \$ 5,256,462

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

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

Capital assets current additions	\$ 3,192,036	
Depreciation expense	<u>(1,410,183)</u>	
Increase in capital outlay over depreciation		1,781,853

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

Compensated absences	(31,698)
Loss on disposal of assets	(5,802)

<b>Change in net position of governmental funds</b>	<u><u>\$ 7,000,815</u></u>
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The accompanying notes are an integral part of this statement.

**DELTA COUNTY, COLORADO**  
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**  
**DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020**

	<u>LANDFILL</u>	<u>NONMAJOR E911</u>	<u>TOTALS</u>	
			<u>2021</u>	<u>2020</u>
<b>ASSETS</b>				
Current Assets				
Cash and Investments	\$ 5,756,263	\$ 768,072	\$ 6,524,335	\$ 5,728,342
Other receivables	157,302	15,397	172,699	95,092
<b>TOTAL CURRENT ASSETS</b>	<u>5,913,565</u>	<u>783,469</u>	<u>6,697,034</u>	<u>5,823,434</u>
Noncurrent assets				
Capital Assets, net	2,612,343	-	2,612,343	2,868,936
<b>TOTAL ASSETS</b>	<u><u>\$ 8,525,908</u></u>	<u><u>\$ 783,469</u></u>	<u><u>\$ 9,309,377</u></u>	<u><u>\$ 8,692,370</u></u>
<b>LIABILITIES AND NET POSITION</b>				
Current Assets				
Accounts Payable	\$ 33,801	\$ -	\$ 33,801	\$ 37,541
Accrued payroll liability	14,091	299	14,390	11,555
<b>TOTAL CURRENT LIABILITIES</b>	<u>47,892</u>	<u>299</u>	<u>48,191</u>	<u>49,096</u>
Noncurrent liabilities				
Accrued compensated absences	45,126	-	45,126	31,703
Leases payable	364,001	-	364,001	608,787
Accrued post closure costs	2,084,950	-	2,084,950	2,060,227
<b>TOTAL NONCURRENT LIABILITIES</b>	<u>2,494,077</u>	<u>-</u>	<u>2,494,077</u>	<u>2,700,717</u>
<b>TOTAL LIABILITIES</b>	<u>2,541,969</u>	<u>299</u>	<u>2,542,268</u>	<u>2,749,813</u>
<b>NET POSITION</b>				
Invested in capital assets net of related debt	2,248,342	-	2,248,342	2,260,149
Unrestricted	3,735,597	783,170	4,518,767	3,682,408
<b>TOTAL NET POSITION</b>	<u>5,983,939</u>	<u>783,170</u>	<u>6,767,109</u>	<u>5,942,557</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 8,525,908</u></u>	<u><u>\$ 783,469</u></u>	<u><u>\$ 9,309,377</u></u>	<u><u>\$ 8,692,370</u></u>

The accompanying notes are an integral part of this statement.

**DELTA COUNTY, COLORADO**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 2020**

	<b>LANDFILL</b>	<b>NONMAJOR E911</b>	<b>TOTALS</b>	
			<b>2021</b>	<b>2020</b>
<b>Operating Revenues</b>				
Charges for Services	\$ 1,905,658	\$ 440,200	\$ 2,345,858	\$ 1,985,313
<b>Operating expenses less capital outlay</b>	1,235,409	84,114	1,319,523	1,053,402
Post closure costs	24,723	-	24,723	24,430
<b>Total operating expenses</b>	<u>1,260,132</u>	<u>84,114</u>	<u>1,344,246</u>	<u>1,077,832</u>
<b>Operating Income</b>	<u>645,526</u>	<u>356,086</u>	<u>1,001,612</u>	<u>907,481</u>
<b>Other Revenues (expenses)</b>				
Interest	18,997	14,309	33,306	74,475
Other Revenues	22,222	-	22,222	78,091
<b>Total other revenues (expenses)</b>	<u>41,219</u>	<u>14,309</u>	<u>55,528</u>	<u>152,566</u>
<b>Net income before transfers</b>	<u>686,745</u>	<u>370,395</u>	<u>1,057,140</u>	<u>1,060,047</u>
<b>Transfers and Contributions</b>				
Transfers out	-	(210,325)	(210,325)	(204,622)
Interest expense	(22,263)	-	(22,263)	(30,833)
<b>Total Transfers</b>	<u>(22,263)</u>	<u>(210,325)</u>	<u>(232,588)</u>	<u>(235,455)</u>
<b>Change in Net Position</b>	664,482	160,070	824,552	824,592
<b>Net position, beginning of year</b>	<u>5,319,457</u>	<u>623,100</u>	<u>5,942,557</u>	<u>5,117,965</u>
<b>Net position, end of year</b>	<u>\$ 5,983,939</u>	<u>\$ 783,170</u>	<u>\$ 6,767,109</u>	<u>\$ 5,942,557</u>

The accompanying notes are an integral part of this statement.

**DELTA COUNTY, COLORADO**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>LANDFILL</b>	<b>NONMAJOR E911</b>	<b>TOTALS</b>	
			<b>2021</b>	<b>2020</b>
<b>Cash flows from operating activities:</b>				
Cash received from customers	\$ 1,838,289	\$ 429,961	\$ 2,268,250	\$ 1,991,718
Cash paid to suppliers	(586,226)	(77,093)	(663,319)	(430,780)
Cash paid to employees	(371,738)	(6,977)	(378,715)	(311,773)
<b>Net cash provided by operating activities</b>	<b>880,325</b>	<b>345,891</b>	<b>1,226,216</b>	<b>1,249,165</b>
<b>Cash flows from Noncapital Financing activities</b>				
Transfers, net	-	(210,325)	(210,325)	(204,622)
Increase in post-closure liability requirement	24,723	-	24,723	24,430
Other receipts	22,222	-	22,222	78,091
<b>Net cash provided by noncapital financing activities</b>	<b>46,945</b>	<b>(210,325)</b>	<b>(163,380)</b>	<b>(102,101)</b>
<b>Cash flows from capital and related financing activities</b>				
Purchases of capital assets	(33,100)	-	(33,100)	-
Principal on lease payments	(244,786)	-	(244,786)	(236,216)
Interest expense on lease	(22,263)	-	(22,263)	(30,833)
<b>Net cash used by related financing activities</b>	<b>(300,149)</b>	<b>-</b>	<b>(300,149)</b>	<b>(267,049)</b>
<b>Cash flows from investing activities</b>				
Interest received	18,997	14,309	33,306	74,475
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>646,118</b>	<b>149,875</b>	<b>795,993</b>	<b>954,490</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>5,110,145</b>	<b>618,197</b>	<b>5,728,342</b>	<b>4,773,852</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 5,756,263</b>	<b>\$ 768,072</b>	<b>\$ 6,524,335</b>	<b>\$ 5,728,342</b>
<b>Reconciliation of operating income (loss) to net cash provided by operating income</b>				
Operating Income (loss)	\$ 645,526	\$ 356,086	\$ 1,001,612	\$ 907,481
<b>Adjustments to reconcile operating income (loss) to net cash provided by operating activities</b>				
Depreciation expense	289,694	-	289,694	289,725
Changes in assets and liabilities related to operation:				
(Increase) decrease in:				
Other receivables	(67,369)	(10,239)	(77,608)	6,405
Increase (Decrease) In:				
Accounts payable	(3,740)	-	(3,740)	29,909
Accrued payroll liability	2,791	44	2,835	2,222
Compensated absences	13,423	-	13,423	13,423
<b>Total adjustments</b>	<b>234,799</b>	<b>(10,195)</b>	<b>224,604</b>	<b>341,684</b>
<b>Net cash provided by operating activities</b>	<b>\$ 880,325</b>	<b>\$ 345,891</b>	<b>\$ 1,226,216</b>	<b>\$ 1,249,165</b>

The accompanying notes are an integral part of this statement.

**DELTA COUNTY, COLORADO**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020**

	<b>AGENCY TOTALS</b>	
	<b>2021</b>	<b>2020</b>
<b>ASSETS</b>		
Current assets		
Cash and Investments	\$ 1,244,892	\$ 1,226,520
Due from other funds	-	-
<b>Total Assets</b>	<b>1,244,892</b>	<b>1,226,520</b>
<b>LIABILITIES AND NET POSITION</b>		
Current Liabilities		
Taxes paid in advance	142	144
Due to Other governmental Entities	592,689	597,230
Deposits and Escrow Balances	543,749	483,880
Due to other funds	108,312	145,266
<b>Total Liabilities</b>	<b>1,244,892</b>	<b>1,226,520</b>
<b>Net Position</b>	<b>\$ -</b>	<b>\$ -</b>

The accompanying notes are an integral part of this statement.

**DELTA COUNTY, COLORADO**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. History and Function of Organization**

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

**2. Reporting Entity**

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

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

Delta County Fair Board The Fair Board is appointed by the County Commissioners. The County has financial responsibility over the Fair Board. The Fair Board is a component unit of the County and is included in the financial statements at December 31, 2021 as a special revenue fund.

**3. Basis of Presentation**

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

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

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

DELTA COUNTY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

3. Basis of Presentation - continued

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

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

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

The County reports the following major governmental funds described below.

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

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

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

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

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

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

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

DELTA COUNTY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Basis of Presentation - continued

The County reports the following major proprietary fund described below.

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

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

*Fiduciary Funds* report \$1,244,892 and include the following funds and amounts:

*Treasurer's Fund*- This agency fund contained \$663,641 at year-end held on behalf of special taxing districts and for individuals with regard to certain County operations primarily building and planning.

*Clerk's Fund*- This agency fund contained \$469,865 at year-end held on behalf of other government agencies primarily the State of Colorado and local municipalities.

*Public Trustee Fund*- This agency fund contained \$70,679 at year-end held on behalf of other funds and deposits and escrow balances.

*Sheriff's Fund*- This agency fund contained \$40,706 at year-end from the seizure of contraband available to the Sheriff for law enforcement activities.

4. Measurement Focus and Basis of Accounting

Government-Wide and Proprietary Fund Financial Statements

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

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



**DELTA COUNTY, COLORADO**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**4. Measurement Focus and Basis of Accounting-Continued**

**Governmental Fund Financial Statements**

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

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

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

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

**Deferred Outflows / Inflows of Resources**

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

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

**DELTA COUNTY, COLORADO**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**5. Budgets and Budgetary Accounting**

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

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

Budget appropriations for the year ended December 31, 2021 were \$36,316,337. The County had one supplemental appropriation totaling \$721,000 which increased appropriations from the original budget of \$36,316,337 to \$37,037,337.

The supplemental appropriation during 2021 resulted in budget amendments as follows:

<u>Fund</u>	<u>Original Amount</u>	<u>Amended Amount</u>
Governmental Activities		
General Fund	\$ 14,169,132	\$ 14,284,132
American Rescue Fund	\$ -	\$ 100,000
Health Department Fund	\$ 1,110,890	\$ 1,190,890
Economic Development Fund	\$ 69,806	\$ 75,806
Capital Grants Project Fund	\$ 720,217	\$ 870,217
Employee Benefit Trust Fund	\$ 9,525	\$ 99,525
Self Insurance Trust Fund	\$ 10,000	\$ 190,000

**6. Assets, Liabilities and Fund Equity**

Investments-Investments at December 31, 2021, consisted of CSAFE and CSIP stated at amortized cost and COLOTRUST stated at net asset value.

DELTA COUNTY, COLORADO

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

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NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Assets, Liabilities and Fund Equity-continued

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

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

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

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

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

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

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

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

**DELTA COUNTY, COLORADO**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**6. Assets, Liabilities and Fund Equity-continued**

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

**7. Revenues and Expenditures**

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

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

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

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

**8. Inventory**

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

**9. Comparative Data**

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

**DELTA COUNTY, COLORADO**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**NOTE B - CASH AND INVESTMENTS**

**Deposits**

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

At December 31, 2021 the County's cash and investments consisted of the following.

Cash on hand	\$ 3,517
Cash deposits	15,764,547
Investments	12,262,276
Less: Outstanding items	<u>(107,380)</u>
Total Cash and Investments	<u><u>\$ 27,922,960</u></u>
Unrestricted Cash and Investments - Governmental	\$ 20,153,733
Unrestricted Cash and Investments - Business-type	6,524,335
Cash and Investments - Fiduciary	<u>1,244,892</u>
Total Cash and Investments	<u><u>\$ 27,922,960</u></u>

At December 31, 2021, the County's cash deposits had a bank balance as follows:

	Bank Balance	Book Balance
FDIC Insured	<u>\$ 1,437,027</u>	<u>\$ 1,437,027</u>
PDPA Collateralized	<u>14,388,689</u>	<u>14,327,520</u>
Total Cash Deposits	<u><u>\$15,825,718</u></u>	<u><u>\$15,764,547</u></u>

**DELTA COUNTY, COLORADO**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

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**NOTE B - CASH AND INVESTMENTS - CONTINUED**

**Investments**

Credit Risk

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

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

**Fair Value**

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

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

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

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

**Level 3:** Unobservable inputs for an asset or liability.

**DELTA COUNTY, COLORADO**  
**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

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**NOTE B - CASH AND INVESTMENTS - CONTINUED**

**Investments**

	<u>12/31/2021</u>	<u>Credit Rating</u>
Investments Measured at Amortized Costs		
CSIP and CSAFE	<u>6,378,647</u>	AAAm
Total Investments Measured at Amortized Costs	<u>6,378,647</u>	
Investments Measured at Net Asset Value		
ColoTrust	<u>5,883,629</u>	AAAm
Total Investments	<u>\$ 12,262,276</u>	

During the year ended December 31, 2021, the County invested funds in Colotrust, CSAFE and CSIP. As investment pools, they operate under the Colorado Revised Statutes (24-75-701) and are overseen by the Colorado Securities Commissioner. They invested in securities that are specified by Colorado Revised Statutes (24-75601). Authorized securities include U.S. Treasuries, U.S. Agencies, commercial paper (rated A1 or better) and bank deposits (collateralized through PDPA). The pool operates similar to a 2a-7-like money market fund with a share value equal to \$1.00 and a maximum weighted average maturity of 1 day. These funds are rated AAAm by the Standard and Poor's Corporation.

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

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

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

**DELTA COUNTY, COLORADO**  
**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**NOTE C - CAPITAL ASSETS**

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

	Balance 12/31/2020	Additions	Transfers & Dispositions	Balance 12/31/2021
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 3,459,950	\$ 21,014	\$ -	\$ 3,480,964
Construction in progress	2,750,075	1,348,234	-	4,098,309
Infrastructure	127,318,077	-	-	127,318,077
	133,528,102	1,369,248	-	134,897,350
Capital assets being depreciated:				
Building	19,712,877	376,557	-	20,089,434
Grounds	6,896,897	-	-	6,896,897
Vehicles, Heavy Equipment	17,359,944	1,215,637	(285,478)	18,290,103
Office, Shop Equipment	3,522,436	223,694	-	3,746,130
Miscellaneous	30,862	6,900	-	37,762
Total capital assets being depreciated	47,523,016	1,822,788	(285,478)	49,060,326
Less accumulated depreciation				
Buildings	15,166,526	352,218	-	15,518,744
Grounds	1,641,999	208,274	-	1,850,273
Vehicles, Heavy Equipment	14,839,105	576,873	(279,676)	15,136,302
Office, Shop Equipment	2,551,090	257,885	-	2,808,975
Miscellaneous	4,851	14,933	-	19,784
Total accumulated depreciation	34,203,571	1,410,183	(279,676)	35,334,078
Total capital assets being depreciated	13,319,445	412,605	(5,802)	13,726,248
Governmental activities capital assets, net	\$ 146,847,547	\$ 1,781,853	\$ (5,802)	\$ 148,623,598

Depreciation expense was charged to functions as follows:

General Government	\$ 240,808
Public Works	507,267
Health and Safety	320,231
Culture and Recreation	341,877
Total	\$ 1,410,183



**DELTA COUNTY, COLORADO**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

**NOTE C - CAPITAL ASSETS- CONTINUED**

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

	Balance 12/31/2020	Additions	Transfers & Dispositions	Balance 12/31/2021
Business-type Activities				
Capital assets being depreciated				
Buildings	\$ 113,927	\$ -	\$ -	\$ 113,927
Land improvements	2,981,206	-	-	2,981,206
Vehicles, Heavy Equipment	2,288,990	33,100	-	2,322,090
Office, Shop Equipment	163,755	-	-	163,755
Less: Accumulated depreciation	(2,678,941)	(289,694)	-	(2,968,635)
Total capital assets being depreciated	<u>\$ 2,868,937</u>	<u>\$ (256,594)</u>	<u>\$ -</u>	<u>\$ 2,612,343</u>

**NOTE D - LONG-TERM DEBT**

The following table summarizes the changes in the County's long-term liability activity for the year ended December 31, 2021:

	Balance 12/31/2020	Advances	Payments	Balance 12/31/2021
Governmental Activities				
Landfill Post-closure Costs	\$ 21,347	\$ -	\$ -	\$ 21,347
Compensated Absences	1,164,209	31,703	-	1,195,912
Total Governmental Activities	<u>\$ 1,185,556</u>	<u>\$ 31,703</u>	<u>\$ -</u>	<u>\$ 1,217,259</u>
Business-type Activities				
Landfill Post-closure Costs	\$ 2,060,227	\$ 24,723	\$ -	\$ 2,084,950
Lease payable	608,787	-	(244,786)	364,001
Compensated Absences	31,703	13,423	-	45,126
Total Business Activities	<u>\$ 2,700,717</u>	<u>\$ 38,146</u>	<u>\$ (244,786)</u>	<u>\$ 2,494,077</u>

Post-closure costs of \$2,084,950 for the active Adobe buttes landfill and \$21,347 for the closed North Fork Landfill are to be paid by the landfill fund and the general fund respectively.

**Lease Payable**

The County has a lease payable with Caterpillar Financial Services Corporation for \$555,168 for the purchase of equipment at an annual interest rate of 4.55% payable in yearly payments of \$154,930.40 for four years starting on April 26, 2019.

**DELTA COUNTY, COLORADO**  
**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

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**NOTE D - LONG-TERM DEBT- CONTINUED**

	Principal	Interest	Total
2022	\$ 148,557	\$ 6,375	\$ 154,932
	<u>\$ 148,557</u>	<u>\$ 6,375</u>	<u>\$ 154,932</u>

**Lease Payable**

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

	Principal	Interest	Total
2022	\$ 106,260	\$ 5,928	\$ 112,188
2023	109,184	3,004	112,188
	<u>\$ 215,444</u>	<u>\$ 8,932</u>	<u>\$ 224,376</u>

**NOTE E - FUND EQUITY**

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

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

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

TABOR Amendment: the three (3) percent reserve of \$525,000 as required by Colorado Tax Payers Bill of Rights (TABOR) has been reserved in the County's Contingency Fund.

**DELTA COUNTY, COLORADO**  
**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

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**NOTE F - RISK MANAGEMENT**

*Colorado Counties Casualty and Property Pool (CAPP)*

The County is exposed to various risks of loss related to property and casualty losses. The County joined together with other counties in the State of Colorado to form the Colorado Counties Casualty and Property Pool (CAPP), a public entity risk pool currently operating as a common risk management and insurance program for member counties. The County pays an annual contribution to CAPP for its property and casualty insurance coverage. The inter-governmental agreement of formation of CAPP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the Pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention that is determined each policy year. There have been no significant reductions in insurance coverage. Settled claims from these risks have not exceeded insurance coverage for the current year or the three prior years.

On December 31, 2021, CAPP had assets of \$24,459,481, liabilities of \$13,771,973 (including \$11,331,661 reserved for losses and claims), and members' equity of \$10,687,508. The liability amount includes no long-term debt. Total revenues for the year ended December 31, 2021, amounted to \$9,383,724 and total expenses were \$8,897,447, resulting in net income before return of surplus of \$486,277.

*Colorado Workers' Compensation Pool (CWCP)*

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

The intergovernmental agreement of formation of CWCP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the Pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention that is determined each policy year. There have been no significant reductions in insurance coverage. Settled claims from these risks have not exceeded insurance coverage for the current year or the three prior years.

On December 31, 2020, CWCP had assets of \$50,946,504, liabilities of \$28,674,442 (including \$26,486,800 reserved for losses and claims) and members' equity of \$22,272,062. The liability amount includes no long-term debt. Total revenues for the year ended December 31, 2021, amounted to \$12,296,380, total expenses were \$8,728,999, resulting in net income before return of surplus of \$3,567,381.

**NOTE G - EMPLOYEE BENEFITS**

**Deferred Compensation**

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

**DELTA COUNTY, COLORADO**  
**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

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**NOTE G - EMPLOYEE BENEFITS - CONTINUED**

**Retirement Plan**

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

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

The County's total payroll for 2021 was \$12,589,270 and covered payroll was \$12,381,775. During 2021, the County and employees made the required 4% contribution amounting to \$495,271, for a total of \$990,542.

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

**PTO and Sick Leave**

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

**NOTE H - COMMITMENTS AND CONTINGENCIES**

**Pending Litigation**

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

**Tax Spending and Debt Limitations (TABOR Amendment)**

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

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

**NOTE I - CONTRABAND FORFEITURES**

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

# DELTA COUNTY, COLORADO

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

### NOTE J - CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for ten to thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports the total of these closure and post-closure care costs for the developed portion of the landfill as a liability as of each balance sheet date. The \$2,106,297 reported as the total landfill closure and post-closure care liability at December 31, 2021 represents the cumulative amount reported to totally close, monitor and maintain the developed portion of the active Adobe Buttes Landfill (ABLF) and the two other closed landfills, Delta and North Fork. Those amounts are based on what it would cost to perform all closure and post-closure care if the ABLF were closed in 2021, and all three then closed landfills were monitored and maintained through any future regulated monitoring periods. The life of the active ABLF is 29 years, plus 51 years in other undeveloped locations on the site, for a total of 80 years. The table below summarizes the post-closure costs. Actual costs may change due to inflation, changes in technology, or changes in regulations.

Landfill Fund	\$ 2,084,950
General long-term debt	<u>21,347</u>
Total	<u>\$ 2,106,297</u>

The County is required by state and federal laws and regulations to make annual contributions or provide other means to cover the projected closure and post-closure costs. The Landfill Fund had cash and equivalents of \$5,756,203 included in assets of \$8,525,908, which exceeds the projected closure and post-closure costs at December 31, 2021.

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

### NOTE K - INTERNAL ACTIVITY

The County has recorded the following interfund transfers for the year ended December 31, 2021. These transfers are routine in nature and provide joint support for various operations.

General Fund to Fairgrounds Fund	\$ 62,706
General Fund to Economic Development Fund	30,000
Road and Bridge to General Fund	343,976
E911 Fund to General for Dispatch Expenses	210,325
Capital Improvement Fund to Capital Project Fund for Project costs	100,000
Capital Improvement Fund to General Fund for Project costs	508,572
Capital Improvement Fund to Road and Bridge Fund for Project costs	977,663
PILT Fund to Contingency Fund	10,000
PILT Fund to General Fund	933,414
Conservation Trust Fund to Fairgrounds Fund	45,000
PILT Fund to Energy Development Fund	<u>15,000</u>
Total Transfers	<u>\$3,236,656</u>

**DELTA COUNTY, COLORADO**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2021**

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**NOTE L - FUND BALANCE CLASSIFICATIONS**

The County has the following fund balance classification for the year ended December 31, 2020.

Restricted		Special Revenue Funds:	
Contingency Fund – Tabor emergency	\$ 525,000	Capital Improvement Fund – Justice Facility	\$415,000
Conservation Trust Fund –Lottery proceeds	<u>469,703</u>	Contingency Fund –County Emergency	34,356
Total Restricted	<u>\$994,703</u>	Contingency Fund –Local Fire Fund	101,303
		Contingency Fund –Secure Rural Schools	27,789
Committed		Open Space Trust Fund -Parks	<u>3,610</u>
Special Revenue Funds:		Total Assigned	<u>\$582,058</u>
Human Services Fund	\$ 32,576		
Road and Bridge Fund	1,438,301		
Capital Improvement Fund	4,558,722		
American Rescue Fund	2,927,389		
Safety Improvement Sales Tax Fund	969,463		
Health Department Fund	678,344		
Energy Development Fund	96,434		
Fairgrounds Fund	10,340		
Lodging Tax Tourism Fund	162,001		
Economic Development Fund	123,630		
Contingency Fund	125,830		
Capital Project Fund	210,433		
Employee Benefit Fund	52,177		
Self-Insurance Fund	546,016		
PILT Fund	972,450		
Open Space Trust Fund	130,970		
Booking Fees Fund	8,331		
Inmate Welfare Fund	7,338		
Fair Board Fund	<u>105,777</u>		
Total Committed	<u>\$13,156,522</u>		
Non-spendable			
Special Revenue Fund			
Road and Bridge	<u>\$2,414,530</u>		

**DELTA COUNTY, COLORADO**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Taxes					
Property Taxes	\$ 4,526,240	\$ 4,526,240	\$ 4,384,378	\$ (141,862)	\$ 4,179,550
Delinquent Taxes	1,000	1,000	(4,029)	(5,029)	(3,137)
Interest and Penalties	10,000	10,000	11,106	1,106	12,134
Specific Ownership Taxes	742,435	742,435	802,294	59,859	743,947
Sales Taxes	3,570,855	3,685,855	4,019,284	333,429	3,597,944
Airport Fuel Taxes	5,000	5,000	23,673	18,673	3,347
<b>Total taxes</b>	<b>8,855,530</b>	<b>8,970,530</b>	<b>9,236,706</b>	<b>266,176</b>	<b>8,533,785</b>
Licenses and Permits					
Liquor licenses	1,400	1,400	365	(1,035)	1,261
Subdivision Fees	15,000	15,000	38,975	23,975	14,300
<b>Total Licenses and permits</b>	<b>16,400</b>	<b>16,400</b>	<b>39,340</b>	<b>22,940</b>	<b>15,561</b>
Intergovernmental					
Cigarette tax	4,000	4,000	7,032	3,032	5,032
LEAF	1,500	1,500	1,527	27	1,465
Grants	618,567	618,567	693,989	75,422	440,635
Emergency preparedness	-	-	3,106	3,106	42,639
Veteran's affairs allotment	16,000	16,000	13,328	(2,672)	14,700
Mineral Leasing	16,628	16,628	135,621	118,993	27,431
Severance taxes	11,284	11,284	24,145	12,861	31,793
<b>Total intergovernmental</b>	<b>667,979</b>	<b>667,979</b>	<b>878,748</b>	<b>210,769</b>	<b>563,695</b>
Charges for Services					
Election fees	349	349	175	(174)	374
E-Recording surcharge	7,625	7,625	10,275	2,650	8,387
Clerk fees	810,607	810,607	849,838	39,231	819,196
Treasurer fees	350,000	350,000	421,119	71,119	385,879
Distrain fees	50	50	930	880	960
Public trustee fees	30,000	30,000	51,971	21,971	22,597
Assessor fees	4,000	4,000	5,635	1,635	3,844
Sheriff fees	169,000	169,000	194,339	25,339	345,510
Sales of copies/regulations	500	500	-	(500)	-
GIS mapping	4,000	4,000	14,859	10,859	20,934
Juvenile diversion fees	92,883	92,883	11,364	(81,519)	79,929
Attorney fees	215,008	215,008	216,021	1,013	207,516
Access fee deposits	2,000	2,000	-	(2,000)	-
<b>Total Charges for Services</b>	<b>1,686,022</b>	<b>1,686,022</b>	<b>1,776,526</b>	<b>90,504</b>	<b>1,895,126</b>
Interest	50,000	50,000	6,898	(43,102)	57,870

**DELTA COUNTY, COLORADO**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 20200**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>Other Revenues</b>					
Rent	7,000	7,000	9,854	2,854	6,613
Refund of expenditures	15,000	15,000	47,021	32,021	140,446
Insurance reimbursement	500	500	264	(236)	15,001
Hangar rental/gas sales	18,000	18,000	20,387	2,387	12,906
Contributions-weed program	75,000	75,000	17,175	(57,825)	50,871
Cost allocation reimbursements	109,963	109,963	197,656	87,693	40,198
Building use and maintenance	232,220	232,220	224,317	(7,903)	164,121
Senior/Veteran Exemption	130,000	130,000	206,712	76,712	197,668
COVID19/CARES act Revenue	-	-	503,843	503,843	422,217
Other revenues	106,200	106,200	201,119	94,919	344,606
Total other revenues	693,883	693,883	1,428,348	734,465	1,394,647
<b>Total Revenues</b>	<b>11,969,814</b>	<b>12,084,814</b>	<b>13,366,566</b>	<b>1,281,752</b>	<b>12,460,684</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General Government					
Board of Commissioners	664,948	664,948	710,896	(45,948)	610,329
Clerk and Recorder	532,446	532,446	498,538	33,908	525,878
Treasurer	292,693	292,693	292,137	556	274,078
Assessor	820,702	820,702	747,892	72,810	713,288
Public Trustee	75,149	75,149	89,329	(14,180)	75,672
Buildings and grounds	778,283	778,283	805,138	(26,855)	711,504
Surveyor	8,989	8,989	10,517	(1,528)	8,175
County Attorney	459,261	459,261	462,950	(3,689)	434,620
Office of the District Attorney	763,740	763,740	763,740	-	770,905
Elections	205,957	205,957	181,240	24,717	316,792
Administration	500,684	500,684	529,274	(28,590)	499,918
Information Systems	617,073	617,073	570,821	46,252	476,765
Pretrail	-	115,000	113,217	1,783	-
Other	345,963	345,963	437,544	(91,581)	307,957
<b>Total General Government</b>	<b>6,065,888</b>	<b>6,180,888</b>	<b>6,213,233</b>	<b>(32,345)</b>	<b>5,725,881</b>
Public Works					
Planning	438,286	438,286	352,152	86,134	321,876
GIS mapping	236,497	236,497	224,183	12,314	213,442
Extension service	109,166	109,166	108,223	943	108,915
<b>Total Public works</b>	<b>783,949</b>	<b>783,949</b>	<b>684,558</b>	<b>99,391</b>	<b>644,233</b>
Health and Welfare					
Health department	138,624	138,624	103,968	34,656	142,307
Animal Control	33,500	33,500	7,500	26,000	12,000
Useful public service	28,845	28,845	33,617	(4,772)	31,211
Sheriff's department	2,747,758	2,747,758	2,583,295	164,463	2,517,496
Dispatch	602,528	602,528	589,115	13,413	592,021
Jail	2,615,087	2,615,087	2,572,002	43,085	2,559,239
Coroner	190,953	190,953	245,587	(54,634)	191,660
Juvenile Diversion	191,992	191,992	129,656	62,336	127,391
Victim Assistance	78,235	78,235	75,117	3,118	65,957
Emergency preparedness	146,107	146,107	569,041	(422,934)	586,752
Weed Board	115,000	115,000	59,961	55,039	101,044
Methamphetamine task force	15,000	15,000	15,000	-	15,000
<b>Total health and welfare</b>	<b>6,903,629</b>	<b>6,903,629</b>	<b>6,983,859</b>	<b>(80,230)</b>	<b>6,942,078</b>



**DELTA COUNTY, COLORADO**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
Culture and Recreation					
Library Board	87,967	87,967	87,967	-	87,967
Veterans office	29,846	29,846	30,083	(237)	33,130
<b>Total Culture and recreation</b>	<u>117,813</u>	<u>117,813</u>	<u>118,050</u>	<u>(237)</u>	<u>121,097</u>
Economic Development					
Airport- Blake Field	102,550	102,550	61,517	41,033	42,279
Airport- North Fork	42,597	42,597	37,027	5,570	33,099
<b>Total economic development</b>	<u>145,147</u>	<u>145,147</u>	<u>98,544</u>	<u>46,603</u>	<u>75,378</u>
<b>Total Expenditures</b>	<u>14,016,426</u>	<u>14,131,426</u>	<u>14,098,244</u>	<u>33,182</u>	<u>13,508,667</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(2,046,612)</u>	<u>(2,046,612)</u>	<u>(731,678)</u>	<u>1,314,934</u>	<u>(1,047,983)</u>
Other financing sources (uses)					
Transfers In	2,380,730	2,380,730	1,996,287	(384,443)	1,813,790
Transfers Out	<u>(152,706)</u>	<u>(152,706)</u>	<u>(92,706)</u>	<u>60,000</u>	<u>(149,596)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	<u>181,412</u>	<u>181,412</u>	<u>1,171,903</u>	<u>990,491</u>	<u>616,211</u>
<b>FUND BALANCE, Beginning of year</b>	<u>6,018,335</u>	<u>6,018,335</u>	<u>6,262,800</u>	<u>244,465</u>	<u>5,646,589</u>
<b>FUND BALANCE, End of year</b>	<u><u>\$ 6,199,747</u></u>	<u><u>\$ 6,199,747</u></u>	<u><u>\$ 7,434,703</u></u>	<u><u>\$ 1,234,956</u></u>	<u><u>\$ 6,262,800</u></u>

**DELTA COUNTY, COLORADO**  
**HUMAN SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**6WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
<b>Taxes</b>					
Property Taxes	\$ 667,662	\$ 667,662	\$ 673,411	\$ 5,749	\$ 657,958
Delinquent taxes	-	-	(520)	(520)	(467)
Interest and penalties	7,300	7,300	1,705	(5,595)	1,840
County Fund Balance	60,000	60,000	-	(60,000)	17,022
Specific ownership taxes	90,000	90,000	118,629	28,629	111,871
<b>Total Taxes</b>	<b>824,962</b>	<b>824,962</b>	<b>793,225</b>	<b>(31,737)</b>	<b>788,224</b>
<b>Intergovernmental</b>					
<b>Human Services</b>					
Common Support	962,553	962,553	933,891	(28,662)	871,252
TANF	332,026	332,026	241,815	(90,211)	234,253
CHATS- Daycare w/Grants	139,405	139,405	148,395	8,990	131,022
Child Welfare Foster Care	947,465	947,465	993,318	45,853	880,602
Core Services	105,565	105,565	58,994	(46,571)	81,779
Child Support State Grant	214,202	214,202	204,475	(9,727)	199,792
Aid to Needy Dis	-	-	6,709	6,709	(30)
Old Age Pension	40,013	40,013	43,004	2,991	35,560
LEAP	8,000	8,000	6,655	(1,345)	9,680
Single Entry Point	736,735	736,735	585,102	(151,633)	692,048
Parental fees	45,000	45,000	35,100	(9,900)	106,152
Medicaid transportation	-	-	-	-	46,486
Home care allowance	6,681	6,681	8,093	1,412	7,968
Program contingency	50,000	50,000	138,375	88,375	90,386
Incentives	80,000	80,000	88,419	8,419	76,915
PSSF	-	-	(20,920)	(20,920)	-
SNAP Incentive Bonus	-	-	-	-	15,698
Adult Protection	224,087	224,087	210,297	(13,790)	224,318
<b>Total intergovernmental</b>	<b>3,891,732</b>	<b>3,891,732</b>	<b>3,681,722</b>	<b>(210,010)</b>	<b>3,703,881</b>
<b>Other Revenues</b>					
Miscellaneous	-	-	175	175	-
<b>Total Revenues</b>	<b>4,716,694</b>	<b>4,716,694</b>	<b>4,475,122</b>	<b>(241,572)</b>	<b>4,492,105</b>

**DELTA COUNTY, COLORADO**  
**HUMAN SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>EXPENDITURES</b>					
<b>Human Services</b>					
Administration	1,011,796	1,011,796	1,044,096	(32,300)	969,562
Child Support	359,333	359,333	344,506	14,827	338,654
Adult Protection	279,645	279,645	261,438	18,207	279,698
Child Welfare	1,406,467	1,406,467	1,536,707	(130,240)	1,339,904
Core services	146,670	146,670	132,010	14,660	136,432
TANF	426,715	426,715	273,745	152,970	310,506
AND	25,000	25,000	16,141	8,859	14,895
OAP	40,013	40,013	42,682	(2,669)	35,547
Home care allowance	720	720	649	71	822
LEAP	8,000	8,000	6,655	1,345	9,680
General Assistance	25,000	25,000	3,432	21,568	8,464
SEP	789,304	789,304	507,669	281,635	703,811
Parental fees	45,000	45,000	35,100	9,900	105,152
Medicaid transportation	-	-	-	-	46,569
County Only - TIF	-	-	520	(520)	287
SNAP Incentive	-	-	-	-	15,778
Child Care Administration	213,173	213,173	237,196	(24,023)	199,170
Total expenditures	<u>4,776,836</u>	<u>4,776,836</u>	<u>4,442,546</u>	<u>334,290</u>	<u>4,514,931</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(60,142)</u>	<u>(60,142)</u>	<u>32,576</u>	<u>92,718</u>	<u>(22,826)</u>
<b>Other financing sources (out)</b>					
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,596</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>(60,142)</u>	<u>(60,142)</u>	<u>32,576</u>	<u>92,718</u>	<u>(230)</u>
<b>Fund Balance, beginning of year</b>	<u>89,957</u>	<u>89,957</u>	<u>-</u>	<u>(89,957)</u>	<u>230</u>
<b>Fund Balance, end of year</b>	<u><u>\$ 29,815</u></u>	<u><u>\$ 29,815</u></u>	<u><u>\$ 32,576</u></u>	<u><u>\$ 2,761</u></u>	<u><u>\$ -</u></u>

**DELTA COUNTY, COLORADO**  
**ROAD AND BRIDGE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
<b>Taxes</b>					
Property taxes	\$ 422,990	\$ 422,990	\$ 259,926	\$ (163,064)	\$ 323,919
Delinquent taxes	50	50	19	(31)	(239)
Interest and penalties	500	500	820	320	693
Specific ownership	156,510	156,510	161,303	4,793	154,479
<b>Total taxes</b>	<u>580,050</u>	<u>580,050</u>	<u>422,068</u>	<u>(157,982)</u>	<u>478,852</u>
<b>Licenses and Permits</b>					
Permits	3,000	3,000	11,575	8,575	4,725
Road cuts	1,500	1,500	2,220	720	4,450
<b>Total licenses and permits</b>	<u>4,500</u>	<u>4,500</u>	<u>13,795</u>	<u>9,295</u>	<u>9,175</u>
<b>Intergovernmental</b>					
Forest service	7,200	7,200	-	(7,200)	-
Highway users tax	2,765,108	2,765,108	3,158,908	393,800	2,671,925
Mineral leases	45,000	45,000	-	(45,000)	41,147
Severance taxes	110,000	110,000	-	(110,000)	47,689
<b>Total intergovernmental</b>	<u>2,927,308</u>	<u>2,927,308</u>	<u>3,158,908</u>	<u>231,600</u>	<u>2,760,761</u>
<b>Other Revenue</b>					
Refund of expenditures	-	-	59,403	59,403	150,899
Sale of assets	-	-	20,719	20,719	59,755
Expense reimbursement	-	-	151,430	151,430	76,555
Other revenue	75,971	75,971	72,148	(3,823)	75,971
<b>Total other revenues</b>	<u>75,971</u>	<u>75,971</u>	<u>303,700</u>	<u>227,729</u>	<u>363,180</u>
<b>Total Revenues</b>	<u>3,587,829</u>	<u>3,587,829</u>	<u>3,898,471</u>	<u>310,642</u>	<u>3,611,968</u>
<b>EXPENDITURES</b>					
<b>Public Works</b>					
Road District 1	999,528	999,528	922,082	77,446	925,919
Road District 2	927,674	927,674	867,485	60,189	883,229
Road District 3	1,188,688	1,188,688	1,113,677	75,011	1,082,505
Road District 4	578,626	578,626	549,756	28,870	448,092
Road District 5	-	-	-	-	70,947
Road District 6	93,723	93,723	141,599	(47,876)	65,230
Road District 10	138,005	138,005	136,335	1,670	95,433
Capital Road Improvements	2,647,715	2,647,715	1,258,661	1,389,054	1,282,965
Other road and Bridge	75,070	75,070	342,378	(267,308)	98,504
<b>Total Expenditures</b>	<u>6,649,029</u>	<u>6,649,029</u>	<u>5,331,973</u>	<u>1,317,056</u>	<u>4,952,824</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<u>(3,061,200)</u>	<u>(3,061,200)</u>	<u>(1,433,502)</u>	<u>1,627,698</u>	<u>(1,340,856)</u>
<b>Other Financing Sources (uses)</b>					
Transfers in	1,409,023	1,409,023	977,663	(431,360)	-
Transfers out	(343,976)	(343,976)	(343,976)	-	(69,505)
<b>Total other financing sources (uses)</b>	<u>1,065,047</u>	<u>1,065,047</u>	<u>633,687</u>	<u>(431,360)</u>	<u>(69,505)</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES AND OTHER</b>					
<b>FINANCING SOURCES (USES)</b>	<u>(1,996,153)</u>	<u>(1,996,153)</u>	<u>(799,815)</u>	<u>1,196,338</u>	<u>(1,410,361)</u>
<b>Fund Balance, beginning of year</b>	3,015,341	3,015,341	4,575,777	1,560,436	6,027,749
<b>Increase (decrease) an inventory</b>	-	-	76,869	76,869	(41,611)
<b>Fund Balance, end of year</b>	<u>\$ 1,019,188</u>	<u>\$ 1,019,188</u>	<u>\$ 3,852,831</u>	<u>\$ 2,833,643</u>	<u>\$ 4,575,777</u>

**DELTA COUNTY, COLORADO**  
**CAPITAL IMPROVEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Taxes					
Sales taxes	\$ 3,075,549	\$ 3,075,549	\$ 3,532,725	\$ 457,176	\$ 3,163,892
Interest	65,000	65,000	8,340	(56,660)	57,763
Other revenues	500	500	1,020	520	3,150
<b>Total revenues</b>	<u>3,141,049</u>	<u>3,141,049</u>	<u>3,542,085</u>	<u>401,037</u>	<u>3,224,805</u>
<b>EXPENDITURES</b>					
Treasurer Fees	32,000	32,000	34,699	(2,699)	31,022
Capital Outlay	1,336,900	1,336,900	1,631,972	(295,072)	2,636,302
<b>Total Expenditures</b>	<u>1,368,900</u>	<u>1,368,900</u>	<u>1,666,671</u>	<u>(297,771)</u>	<u>2,667,324</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,772,149</u>	<u>1,772,149</u>	<u>1,875,414</u>	<u>103,266</u>	<u>557,482</u>
<b>Other financing Sources(uses)</b>					
Transfers out	<u>(2,346,406)</u>	<u>(2,346,406)</u>	<u>(1,586,235)</u>	<u>760,171</u>	<u>(991,305)</u>
<b>Total other financing Sources (uses)</b>	<u>(2,346,406)</u>	<u>(2,346,406)</u>	<u>(1,586,235)</u>	<u>760,171</u>	<u>(991,305)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>(574,257)</u>	<u>(574,257)</u>	<u>289,179</u>	<u>863,437</u>	<u>(433,823)</u>
<b>Fund Balance beginning of year</b>	<u>2,561,703</u>	<u>2,561,703</u>	<u>4,722,308</u>	<u>2,160,605</u>	<u>5,156,131</u>
<b>Fund Balance end of year</b>	<u><u>\$ 1,987,446</u></u>	<u><u>\$ 1,987,446</u></u>	<u><u>\$ 5,011,487</u></u>	<u><u>\$ 3,024,042</u></u>	<u><u>\$ 4,722,308</u></u>

**DELTA COUNTY, COLORADO**  
**AMERICAN RESCUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Federal Grant	\$ -	\$ 100,000	\$ 3,026,427	\$ 2,926,427	\$ -
<b>Total revenues</b>	-	100,000	3,026,427	2,926,427	-
<b>EXPENDITURES</b>					
Capital Outlay	-	100,000	99,038	962	-
<b>Total Expenditures</b>	-	100,000	99,038	962	-
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	2,927,389	2,927,389	-
<b>Fund Balance beginning of year</b>	-	-	-	-	-
<b>Fund Balance end of year</b>	\$ -	\$ -	\$ 2,927,389	\$ 2,927,389	\$ -

**DELTA COUNTY, COLORADO**  
**SAFETY IMPROVEMENT SALES TAX FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Taxes					
Sales taxes	\$ 1,404,000	\$ 1,404,000	\$ 1,963,178	\$ 559,178	\$ -
<b>Total revenues</b>	<u>1,404,000</u>	<u>1,404,000</u>	<u>1,963,178</u>	<u>559,179</u>	<u>-</u>
<b>EXPENDITURES</b>					
Safety Improvement Expense	924,373	924,373	651,291	273,082	-
Capital Outlay	<u>422,000</u>	<u>422,000</u>	<u>368,143</u>	<u>53,857</u>	<u>-</u>
<b>Total Expenditures</b>	<u>1,346,373</u>	<u>1,346,373</u>	<u>1,019,434</u>	<u>326,939</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	57,627	57,627	943,744	886,118	-
<b>Fund Balance beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance end of year</b>	<u>\$ 57,627</u>	<u>\$ 57,627</u>	<u>\$ 943,744</u>	<u>\$ 886,118</u>	<u>\$ -</u>

**DELTA COUNTY, COLORADO**  
**INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING**  
**THE MODIFIED APPROACH**  
**For the year ended December 31, 2021**

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

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

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

## **ROADS**

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

### *Condition Assessments*

Roads are categorized as native, gravel and oil surface. Formal condition assessments are not done on natural and rock surface roads. These roads are maintained on an as-needed basis, for example, when a road is washed out. Formal condition assessments are performed on all gravel and oil surface roads at least once every three years in accordance with GASB 34. Each year a formal assessment is performed on a portion of the County's roads on a rotating basis. The results of formal condition assessments performed in 2017, 2018, 2019, 2020 and 2021 are disclosed. The process and purpose of these condition assessments are described briefly below.

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



**DELTA COUNTY, COLORADO**  
**INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING**  
**THE MODIFIED APPROACH**  
**For the year ended December 31, 2021**

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

*Condition Rating of the County's Road System*

Percentage of Lane-Miles in Fair to Excellent Conditions in 2021:

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

Percentage of Lane-Miles in Poor Conditions in 2020:

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

Comparison of Needed-to Actual Maintenance/Preservation in 2021: The County did not budget separately for maintenance/preservation costs for roads and bridges in 2021, therefore they are shown combined below. Amounts will be budgeted separately in the future.

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Estimated	\$5,769,269	\$5,267,778	\$6,613,417	\$5,614,747	\$6,649,029
Actual	\$4,791,948	\$4,661,727	\$5,937,964	\$4,952,824	\$5,331,973

**DELTA COUNTY, COLORADO**  
**INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING**  
**THE MODIFIED APPROACH**  
**For the year ended December 31, 2021**

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**BRIDGES**

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

*Disclosures for a Network of Bridges 2017*

Number of Bridges

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

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

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

## Other Supplementary Information

**DELTA COUNTY, COLORADO**  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020**

	HEALTH DEPARTMENT	ENERGY DEVELOPMENT	FAIRGROUNDS	LODGING TAX- TOURISM	ECONOMIC DEVELOPMENT	CONTINGENCY	CAPITAL PROJECTS
<b>ASSETS</b>							
Cash and Investments	\$ 560,130	\$ 96,434	\$ 12,903	\$ 146,407	\$ 127,368	\$ 814,278	\$ 129,148
Property tax receivables	-	-	-	-	30,194	-	-
Sales taxes receivable	-	-	-	26,681	-	-	-
Other receivables	-	-	-	-	25	-	419,254
Due from other funds	-	-	-	-	-	-	-
Due from other governments	194,827	-	-	-	-	-	5,875
<b>Total Assets</b>	<b>\$ 754,957</b>	<b>\$ 96,434</b>	<b>\$ 12,903</b>	<b>\$ 173,088</b>	<b>\$ 157,587</b>	<b>\$ 814,278</b>	<b>\$ 554,277</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts payable	\$ -	\$ -	\$ 1,574	\$ 5,992	\$ 1,111	\$ -	\$ 140,857
Due from other funds	-	-	-	-	-	-	-
Accrued payroll taxes and benefits	24,822	-	989	-	2,652	-	-
Unearned Revenue	51,791	-	-	-	-	-	202,987
<b>Total Liabilities</b>	<b>76,613</b>	<b>-</b>	<b>2,563</b>	<b>5,992</b>	<b>3,763</b>	<b>-</b>	<b>343,844</b>
<b>Deferred inflows of resources</b>							
Deferred property tax revenues	-	-	-	-	30,194	-	-
<b>Fund equity</b>							
Reserved:							
For Statutory Requirements	-	-	-	-	-	525,000	-
Committed							
Special Revenue Funds	678,344	96,434	10,340	167,096	123,630	125,830	210,433
Assigned	-	-	-	-	-	163,448	-
<b>Total fund Equity</b>	<b>678,344</b>	<b>96,434</b>	<b>10,340</b>	<b>167,096</b>	<b>123,630</b>	<b>814,278</b>	<b>210,433</b>
<b>Total Liabilities and fund equity</b>	<b>\$ 754,957</b>	<b>\$ 96,434</b>	<b>\$ 12,903</b>	<b>\$ 173,088</b>	<b>\$ 157,587</b>	<b>\$ 814,278</b>	<b>\$ 554,277</b>

EMPLOYEE BENEFIT TRUST	CONSERVATION TRUST	SELF INSURANCE	PAYMENT IN LIEU OF TAXES	OPEN SPACE TRUST	BOOKING FEES	INMATE WELFARE	FAIR BOARD	TOTALS	
								2021	2020
\$ 52,466	\$ 469,655	\$ 406,636	\$ 972,450	\$ 134,580	\$ 8,331	\$ 7,338	\$ 105,777	\$ 4,043,901	\$ 4,033,775
-	-	-	-	-	-	-	-	30,194	26,706
-	-	-	-	-	-	-	-	26,681	2,276
(289)	48	150,947	-	-	-	-	-	569,985	1,476
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	200,702	130,960
<u>\$ 52,177</u>	<u>\$ 469,703</u>	<u>\$ 557,583</u>	<u>\$ 972,450</u>	<u>\$ 134,580</u>	<u>\$ 8,331</u>	<u>\$ 7,338</u>	<u>\$ 105,777</u>	<u>\$ 4,871,463</u>	<u>\$ 4,195,193</u>
\$ -	\$ -	\$ 11,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,101	\$ 32,164
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	28,463	28,977
-	-	-	-	-	-	-	-	254,778	325,036
-	-	11,567	-	-	-	-	-	444,342	386,177
-	-	-	-	-	-	-	-	30,194	26,706
-	469,703	-	-	-	-	-	-	994,703	987,366
52,177	-	546,016	972,450	130,970	8,331	7,338	105,777	3,235,166	2,655,675
-	-	-	-	3,610	-	-	-	167,058	139,269
<u>52,177</u>	<u>469,703</u>	<u>546,016</u>	<u>972,450</u>	<u>134,580</u>	<u>8,331</u>	<u>7,338</u>	<u>105,777</u>	<u>4,396,927</u>	<u>3,782,310</u>
<u>\$ 52,177</u>	<u>\$ 469,703</u>	<u>\$ 557,583</u>	<u>\$ 972,450</u>	<u>\$ 134,580</u>	<u>\$ 8,331</u>	<u>\$ 7,338</u>	<u>\$ 105,777</u>	<u>\$ 4,871,463</u>	<u>\$ 4,195,193</u>

**DELTA COUNTY, COLORADO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2020**

	HEALTH DEPARTMENT	ENERGY DEVELOPMENT	FAIRGROUNDS	LODGING TAX- TOURISM	ECONOMIC DEVELOPMENT	CONTINGENCY	CAPITAL PROJECTS
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ 167,990	\$ 31,718	\$ -	\$ -
Intergovernmental	1,562,172	-	-	-	-	-	593,753
Charges for services	-	-	8,931	-	-	-	-
Interest	-	-	-	-	-	-	343
Other Revenue	-	-	388	-	33,623	28,796	150,877
<b>Total Revenue</b>	<u>1,562,172</u>	<u>-</u>	<u>9,319</u>	<u>167,990</u>	<u>65,341</u>	<u>28,796</u>	<u>744,973</u>
<b>EXPENDITURES</b>							
<b>Current</b>							
General Government	-	-	-	-	-	35,354	-
Public Works	-	3,538	-	-	-	-	-
Health and Welfare	1,190,680	-	-	-	-	-	-
Culture and Recreation	-	-	123,445	-	-	-	-
Economic Development	-	-	-	107,366	75,478	-	-
Capital Outlay	-	-	-	-	-	-	861,809
<b>Total Expenditures</b>	<u>1,190,680</u>	<u>3,538</u>	<u>123,445</u>	<u>107,366</u>	<u>75,478</u>	<u>35,354</u>	<u>861,809</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>							
<b>EXPENDITURES</b>	<u>371,492</u>	<u>(3,538)</u>	<u>(114,126)</u>	<u>60,624</u>	<u>(10,137)</u>	<u>(6,558)</u>	<u>(116,836)</u>
<b>Other financing Sources (uses)</b>							
Transfers in	-	15,000	107,706	-	-	10,000	100,000
Transfers out	-	-	-	-	30,000	-	-
<b>Total other financing sources</b>	<u>-</u>	<u>15,000</u>	<u>107,706</u>	<u>-</u>	<u>30,000</u>	<u>10,000</u>	<u>100,000</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>							
<b>EXPENDITURES AND OTHER</b>							
<b>FINANCING SOURCES (USES)</b>	<u>371,492</u>	<u>11,462</u>	<u>(6,420)</u>	<u>60,624</u>	<u>19,863</u>	<u>3,442</u>	<u>(16,836)</u>
<b>FUND BALANCE, BEGINNING</b>	<u>306,852</u>	<u>84,972</u>	<u>16,760</u>	<u>106,472</u>	<u>103,767</u>	<u>810,836</u>	<u>227,269</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 678,344</u>	<u>\$ 96,434</u>	<u>\$ 10,340</u>	<u>\$ 167,096</u>	<u>\$ 123,630</u>	<u>\$ 814,278</u>	<u>\$ 210,433</u>

EMPLOYEE BENEFIT TRUST	CONSERVATION TRUST	SELF INSURANCE	PAYMENT IN		BOOKING FEES	INMATE WELFARE	FAIR BOARD	TOTALS	
			LIEU OF TAXES	OPEN SPACE TRUST				2021	2020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,708	\$ 127,261
-	144,525	-	-	-	-	-	-	2,300,450	1,875,404
-	-	-	-	-	11,324	22,336	131,428	174,019	80,913
-	776	-	-	-	-	-	-	1,119	6,342
131,040	-	219,534	996,986	7,800	-	-	8,800	1,577,844	1,012,512
131,040	145,301	219,534	996,986	7,800	11,324	22,336	140,228	4,253,140	3,102,432
96,347	-	189,748	-	-	-	-	-	321,449	49,866
-	-	-	-	-	-	-	-	3,538	625
-	-	-	-	-	2,993	14,998	-	1,208,671	1,185,973
-	92,964	-	-	160	-	-	102,935	319,504	299,299
-	-	-	-	-	-	-	-	182,844	81,440
-	-	-	-	-	-	-	-	861,809	643,989
96,347	92,964	189,748	-	160	2,993	14,998	102,935	2,897,815	2,261,192
34,693	52,337	29,786	996,986	7,640	8,331	7,338	37,293	1,355,325	841,240
-	-	-	-	-	-	-	-	232,706	517,596
-	(45,000)	-	(958,414)	-	-	-	-	(973,414)	(1,076,415)
-	(45,000)	-	(958,414)	-	-	-	-	(740,708)	(558,819)
34,693	7,337	29,786	38,572	7,640	8,331	7,338	37,293	614,617	282,421
17,484	462,366	516,230	933,878	126,940			68,484	3,782,310	3,499,889
\$ 52,177	\$ 469,703	\$ 546,016	\$ 972,450	\$ 134,580	\$ 8,331	\$ 7,338	\$ 105,777	\$ 4,396,927	\$ 3,782,310

**DELTA COUNTY, COLORADO**  
**HEALTH DEPARTMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
<b>Intergovernmental</b>					
Administration	\$ 3,500	\$ 3,500	\$ 194,560	\$ 191,060	\$ 10,420
Administration per Capita	97,302	97,302	90,539	(6,763)	121,821
County share	138,624	138,624	-	(138,624)	138,624
Disease Prevention and Control	103,209	103,209	338,442	235,233	98,246
Cancer Screenings	15,515	15,515	11,278	(4,237)	10,588
CSBG	35,000	35,000	38,078	3,078	32,212
CSBG COVID 19 Revenue	-	-	58	58	33,611
COVID-19 Planning Grant	-	-	37,000	37,000	27,188
Family planning	52,000	52,000	66,923	14,923	67,061
ELC COVID	162,064	162,064	56,658	(105,406)	-
EPSDT	-	-	-	-	11,250
HCP	32,964	32,964	33,304	340	35,577
CDC Drinking Water	-	-	10	10	50,311
Environmental Health	146,950	146,950	214,486	67,536	129,740
Emergency Preparedness	28,000	28,000	63,939	35,939	176,061
Colorado Health Institute and Foundation	-	-	-	-	127,546
Suicide Prevention	36,043	36,043	45,019	8,976	23,338
Well child fees	1,000	1,000	2,105	1,105	1,951
WIC	110,572	110,572	104,461	(6,111)	112,038
County Professional	5,000	5,000	-	(5,000)	1,500
ELC Revenue	-	80,000	159,871	79,871	16,818
Tobacco control	106,374	106,374	105,441	(933)	33,347
<b>Total Revenues</b>	<b>1,074,117</b>	<b>1,154,117</b>	<b>1,562,172</b>	<b>408,055</b>	<b>1,259,248</b>
<b>EXPENDITURES</b>					
<b>Health and Welfare</b>					
Administration	192,500	192,500	133,567	58,933	145,558
County Professional	5,000	5,000	500	4,500	1,500
Cancer screenings	16,563	16,563	5,146	11,417	8,116
CDC Drinking Water	-	-	-	-	50,209
Clinic	107,391	107,391	193,457	(86,066)	88,354
CSBG	34,247	34,247	19,935	14,312	19,802
CSBG COVID 19	50,366	50,366	35,063	15,303	61,370
COVID- 19 Planning	-	-	43,923	(43,923)	26,959
ELC	-	80,000	121,029	(41,029)	16,818
ELC COVID	162,064	162,064	43,826	118,238	-
Environmental Health	184,831	184,831	188,043	(3,212)	192,713
EPSDT	-	-	-	-	8,062
Family Planning	83,369	83,369	75,710	7,659	75,146
Colorado Wellness	-	-	-	-	1,797
Handicapped children's program	30,929	30,929	8,421	22,508	22,088
Emergency Preparedness	28,997	28,997	109,791	(80,794)	193,933
Prenatal	419	419	309	110	592
Tobacco Control	84,362	84,362	81,157	3,205	30,158
Colorado Health Institute and Foundation	-	-	-	-	128,740
Suicide Prevention	35,173	35,173	46,606	(11,433)	22,411
WIC	94,679	94,679	83,018	11,661	91,647
CCPD Wellness	-	-	1,179	(1,179)	-
<b>Total Expenditures</b>	<b>1,110,890</b>	<b>1,190,890</b>	<b>1,190,680</b>	<b>210</b>	<b>1,185,973</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	(36,773)	(36,773)	371,492	408,265	73,275
<b>FUND BALANCE, BEGINNING</b>	<b>345,206</b>	<b>345,206</b>	<b>306,852</b>	<b>(38,354)</b>	<b>233,577</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 308,433</b>	<b>\$ 308,433</b>	<b>\$ 678,344</b>	<b>\$ 369,911</b>	<b>\$ 306,852</b>



**DELTA COUNTY, COLORADO**  
**ENERGY DEVELOPMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>ORIGINAL &amp; FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>	<u>2020 ACTUAL</u>
<b>REVENUE</b>				
Other	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Public Works				
Energy Development	18,100	3,538	14,562	625
<b>Total Expenditures</b>	<u>18,100</u>	<u>3,538</u>	<u>14,562</u>	<u>625</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(18,100)</u>	<u>(3,538)</u>	<u>14,562</u>	<u>(625)</u>
<b>Other financing Sources (uses)</b>				
Transfers in/ (out)	15,000	15,000	-	15,000
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	(3,100)	11,462	14,562	14,375
<b>FUND BALANCE, BEGINNING</b>	84,972	84,972	-	70,597
<b>FUND BALANCE, ENDING</b>	<u>\$ 81,872</u>	<u>\$ 96,434</u>	<u>\$ 14,562</u>	<u>\$ 84,972</u>

**DELTA COUNTY, COLORADO**  
**FAIRGROUNDS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Charges for Services					
Heritage hall fees	\$ 3,000	\$ 3,000	\$ 1,925	\$ (1,075)	\$ 1,050
Donations and camping	200	200	1,047	847	-
Special event fees	750	750	5,959	5,209	2,715
Other Revenues					
Other Revenues	8,400	8,400	388	(8,012)	2,115
<b>Total Revenues</b>	<u>12,350</u>	<u>12,350</u>	<u>9,319</u>	<u>(3,031)</u>	<u>5,880</u>
<b>EXPENDITURES</b>					
Culture and Recreation					
Fairgrounds maintenance	118,828	118,828	115,831	2,997	114,752
Fairgrounds special events	20,100	20,100	7,614	12,486	8,702
<b>Total Expenditures</b>	<u>138,928</u>	<u>138,928</u>	<u>123,445</u>	<u>15,483</u>	<u>123,454</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<u>(126,578)</u>	<u>(126,578)</u>	<u>(114,126)</u>	<u>12,452</u>	<u>(117,574)</u>
<b>Other financing Sources (uses)</b>					
Transfers in/ (out)	<u>107,706</u>	<u>107,706</u>	<u>107,706</u>	<u>-</u>	<u>126,104</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>(18,872)</u>	<u>(18,872)</u>	<u>(6,420)</u>	<u>12,452</u>	<u>8,530</u>
<b>FUND BALANCE, BEGINNING</b>	<u>18,872</u>	<u>18,872</u>	<u>16,760</u>	<u>(2,112)</u>	<u>8,230</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,340</u>	<u>\$ 10,340</u>	<u>\$ 16,760</u>

**DELTA COUNTY, COLORADO**  
**LODGING TAX - TOURISM FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Taxes					
Tourism Tax	\$ 90,000	\$ 90,000	\$ 167,990	\$ 77,990	\$ 96,420
Grants	-	-	-	-	-
Other revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>90,000</u>	<u>90,000</u>	<u>167,990</u>	<u>77,990</u>	<u>96,420</u>
<b>EXPENDITURES</b>					
Economic Development					
Tourism	157,500	157,500	107,366	50,134	65,105
<b>Total Expenditures</b>	<u>157,500</u>	<u>157,500</u>	<u>107,366</u>	<u>50,134</u>	<u>65,105</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	(67,500)	(67,500)	60,624	128,125	31,315
<b>FUND BALANCE, BEGINNING</b>	96,258	96,258	106,472	10,214	75,157
<b>FUND BALANCE, ENDING</b>	<u>\$ 28,758</u>	<u>\$ 28,758</u>	<u>\$ 167,096</u>	<u>\$ 138,339</u>	<u>\$ 106,472</u>

**DELTA COUNTY, COLORADO**  
**ECONOMIC DEVELOPMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Taxes					
Property taxes	\$ 26,706	\$ 26,706	\$ 26,933	\$ 227	\$ 26,310
Delinquent taxes	5	5	(22)	(27)	(19)
Interest and penalties	60	60	67	7	73
Specific ownership taxes	4,500	4,500	4,740	240	4,477
Total Taxes	31,271	31,271	31,718	447	30,841
Other revenues	66,200	66,200	33,623	(32,577)	12,381
<b>Total Revenues</b>	<b>97,471</b>	<b>97,471</b>	<b>65,341</b>	<b>(32,130)</b>	<b>43,222</b>
<b>EXPENDITURES</b>					
Economic Development					
Economic Development	69,806	75,806	75,478	328	16,335
<b>Total Expenditures</b>	<b>69,806</b>	<b>75,806</b>	<b>75,478</b>	<b>328</b>	<b>16,335</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>27,665</b>	<b>21,665</b>	<b>(10,137)</b>	<b>(31,802)</b>	<b>26,887</b>
<b>Other financing Sources (uses)</b>					
Transfers in/ (out)	30,000	30,000	30,000	-	50,000
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>57,665</b>	<b>51,665</b>	<b>19,863</b>	<b>(31,802)</b>	<b>76,887</b>
<b>FUND BALANCE, BEGINNING</b>	<b>108,836</b>	<b>108,836</b>	<b>103,767</b>	<b>(5,069)</b>	<b>26,880</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 166,501</b>	<b>\$ 160,501</b>	<b>\$ 123,630</b>	<b>\$ (36,871)</b>	<b>\$ 103,767</b>

**DELTA COUNTY, COLORADO**  
**CONTINGENCY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Other Revenues	\$ 26,813	\$ 26,813	\$ 28,796	\$ 1,983	\$ 26,813
<b>Total Revenues</b>	<u>26,813</u>	<u>26,813</u>	<u>28,796</u>	<u>1,983</u>	<u>26,813</u>
<b>EXPENDITURES</b>					
General Government					
Contingency expenditures	32,320	32,320	35,354	(3,034)	5,437
<b>Total Expenditures</b>	<u>32,320</u>	<u>32,320</u>	<u>35,354</u>	<u>(3,034)</u>	<u>5,437</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(5,507)</u>	<u>(5,507)</u>	<u>(6,558)</u>	<u>(1,051)</u>	<u>21,376</u>
<b>Other Financing Sources (uses)</b>					
Transfer in/(out)	10,000	10,000	10,000	-	10,000
<b>Total other Financing Sources (uses)</b>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	4,493	4,493	3,442	(1,051)	31,376
<b>FUND BALANCE, BEGINNING</b>	<u>375,533</u>	<u>375,533</u>	<u>810,836</u>	<u>435,303</u>	<u>779,460</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 380,026</u>	<u>\$ 380,026</u>	<u>\$ 814,278</u>	<u>\$ 434,252</u>	<u>\$ 810,836</u>

**DELTA COUNTY, COLORADO**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Intergovernmental					
other grants	\$ 748,282	\$ 748,282	\$ 593,753	\$(154,529)	\$ 497,750
Interest	3,000	3,000	343	(2,657)	1,193
Other Revenues	-	150,000	150,877	877	22,525
<b>Total Revenues</b>	<u>751,282</u>	<u>901,282</u>	<u>744,973</u>	<u>(156,309)</u>	<u>521,468</u>
<b>EXPENDITURES</b>					
Capital Outlay	<u>720,217</u>	<u>870,217</u>	<u>861,809</u>	<u>8,408</u>	<u>643,989</u>
<b>Total Expenditures</b>	<u>720,217</u>	<u>870,217</u>	<u>861,809</u>	<u>8,408</u>	<u>643,989</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>31,065</u>	<u>31,065</u>	<u>(116,836)</u>	<u>(147,901)</u>	<u>(122,521)</u>
<b>Other Financing Sources (uses)</b>					
Transfer in	-	-	100,000	100,000	347,347
<b>Total other Financing Sources (uses)</b>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>347,347</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>31,065</u>	<u>31,065</u>	<u>(16,836)</u>	<u>(47,901)</u>	<u>224,826</u>
<b>FUND BALANCE, BEGINNING</b>	<u>65,868</u>	<u>65,868</u>	<u>227,269</u>	<u>161,401</u>	<u>2,443</u>
<b>FUND BALANCE, ENDING</b>	<u><u>\$ 96,933</u></u>	<u><u>\$ 96,933</u></u>	<u><u>\$ 210,433</u></u>	<u><u>\$ 113,500</u></u>	<u><u>\$ 227,269</u></u>

**DELTA COUNTY, COLORADO**  
**EMPLOYEE BENEFIT TRUST FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Other Revenues	\$ -	\$ 90,000	\$ 131,040	\$ 131,040	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>90,000</u>	<u>131,040</u>	<u>131,040</u>	<u>-</u>
<b>EXPENDITURES</b>					
General Government					
Employee benefits	9,525	99,525	96,347	3,178	23,144
<b>Total Expenditures</b>	<u>9,525</u>	<u>99,525</u>	<u>96,347</u>	<u>3,178</u>	<u>23,144</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(9,525)</u>	<u>(9,525)</u>	<u>34,693</u>	<u>134,218</u>	<u>(23,144)</u>
<b>Other Financing Sources (uses)</b>					
Transfer in	-	-	-	-	19,145
Transfer (out)	-	-	-	-	(100,000)
<b>Total other Financing Sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(80,855)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>(9,525)</u>	<u>(9,525)</u>	<u>34,693</u>	<u>134,218</u>	<u>(103,999)</u>
<b>FUND BALANCE, BEGINNING</b>	<u>9,941</u>	<u>9,941</u>	<u>17,484</u>	<u>7,543</u>	<u>121,483</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 416</u>	<u>\$ 416</u>	<u>\$ 52,177</u>	<u>\$ 141,761</u>	<u>\$ 17,484</u>

**DELTA COUNTY, COLORADO**  
**CONSERVATION TRUST FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL &amp; FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>				
Intergovernmental				
Miscellaneous State revenue	\$ 110,000	\$ 142,025	\$ 32,025	\$ 115,906
Other contributions	2,500	2,500	-	2,500
Interest	5,400	776	(4,624)	5,143
<b>Total Revenues</b>	<u>117,900</u>	<u>145,301</u>	<u>27,401</u>	<u>123,549</u>
<b>EXPENDITURES</b>				
Culture and Recreation				
Conservation Trust	394,067	92,964	301,103	90,025
<b>Total Expenditures</b>	<u>394,067</u>	<u>92,964</u>	<u>301,103</u>	<u>90,025</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(276,167)</u>	<u>52,337</u>	<u>328,504</u>	<u>33,524</u>
<b>Other Financing Sources (uses)</b>				
Transfer (out)	(45,000)	(45,000)	-	(45,000)
<b>Total other Financing Sources (uses)</b>	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>	<u>(45,000)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>(321,167)</u>	<u>7,337</u>	<u>328,504</u>	<u>(11,476)</u>
<b>FUND BALANCE, BEGINNING</b>	<u>461,667</u>	<u>462,366</u>	<u>699</u>	<u>473,842</u>
<b>FUND BALANCE, ENDING</b>	<u><u>\$ 140,500</u></u>	<u><u>\$ 469,703</u></u>	<u><u>\$ 329,203</u></u>	<u><u>\$ 462,366</u></u>



**DELTA COUNTY, COLORADO**  
**SELF INSURANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Insurance Reimbursement	\$ -	\$ 180,000	\$ 219,534	\$ 39,534	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>180,000</u>	<u>219,534</u>	<u>39,534</u>	<u>-</u>
<b>EXPENDITURES</b>					
General government					
Self Insurance	10,000	190,000	189,748	252	19,700
<b>Total Expenditures</b>	<u>10,000</u>	<u>190,000</u>	<u>189,748</u>	<u>252</u>	<u>19,700</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(10,000)</u>	<u>(10,000)</u>	<u>29,786</u>	<u>39,786</u>	<u>(19,700)</u>
<b>Other Financing Sources (uses)</b>					
Transfer (out)	-	-	-	-	(19,145)
<b>Total other Financing Sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,145)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>(10,000)</u>	<u>(10,000)</u>	<u>29,786</u>	<u>39,786</u>	<u>(38,845)</u>
<b>FUND BALANCE, BEGINNING</b>	<u>523,076</u>	<u>523,076</u>	<u>516,230</u>	<u>(6,846)</u>	<u>555,075</u>
<b>FUND BALANCE, ENDING</b>	<u><u>\$ 513,076</u></u>	<u><u>\$ 513,076</u></u>	<u><u>\$ 546,016</u></u>	<u><u>\$ 32,940</u></u>	<u><u>\$ 516,230</u></u>

**DELTA COUNTY, COLORADO**  
**PAYMENT IN LIEU OF TAXES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Other Revenues	\$ 933,878	\$ 933,878	\$ 996,986	\$ 63,108	\$ 933,878
<b>Total Revenues</b>	<u>933,878</u>	<u>933,878</u>	<u>996,986</u>	<u>63,108</u>	<u>933,878</u>
<b>EXPENDITURES</b>					
General Government					
PILT	1,585	1,585	-	1,585	1,585
<b>Total Expenditures</b>	<u>1,585</u>	<u>1,585</u>	<u>-</u>	<u>1,585</u>	<u>1,585</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>932,293</u>	<u>932,293</u>	<u>996,986</u>	<u>64,693</u>	<u>932,293</u>
<b>Other Financing Sources (uses)</b>					
Transfer (out)	(958,414)	(958,414)	(958,414)	-	(962,270)
<b>Total other Financing Sources (uses)</b>	<u>(958,414)</u>	<u>(958,414)</u>	<u>(958,414)</u>	<u>-</u>	<u>(962,270)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	(26,121)	(26,121)	38,572	64,693	(29,977)
<b>FUND BALANCE, BEGINNING</b>	848,051	848,051	933,878	85,827	963,855
<b>FUND BALANCE, ENDING</b>	<u>\$ 821,930</u>	<u>\$ 821,930</u>	<u>\$ 972,450</u>	<u>\$ 150,520</u>	<u>\$ 933,878</u>

**DELTA COUNTY, COLORADO**  
**OPEN SPACE TRUST FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL &amp; FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>				
Other Revenues	\$ 7,200	\$ 7,800	\$ 600	\$ 6,000
<b>Total Revenues</b>	<u>7,200</u>	<u>7,800</u>	<u>600</u>	<u>6,000</u>
<b>EXPENDITURES</b>				
Open Space	2,500	160	2,340	7,578
<b>Total Expenditures</b>	<u>2,500</u>	<u>160</u>	<u>2,340</u>	<u>7,578</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	4,700	7,640	2,940	(1,578)
<b>FUND BALANCE, BEGINNING</b>	126,446	126,940	494	128,518
<b>FUND BALANCE, ENDING</b>	<u>\$ 131,146</u>	<u>\$ 134,580</u>	<u>\$ 3,434</u>	<u>\$ 126,940</u>

**DELTA COUNTY, COLORADO**  
**BOOKING FEES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

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	<b>ORIGINAL &amp; FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>				
Other Revenues	\$ 30,000	\$ 11,324	\$ (18,676)	\$ -
<b>Total Revenues</b>	<u>30,000</u>	<u>11,324</u>	<u>(18,676)</u>	<u>-</u>
<b>EXPENDITURES</b>				
Open Space	30,000	2,993	27,007	-
<b>Total Expenditures</b>	<u>30,000</u>	<u>2,993</u>	<u>27,007</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	-	8,331	8,331	-
<b>FUND BALANCE, BEGINNING</b>	-	-	-	-
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ 8,331</u>	<u>\$ 8,331</u>	<u>\$ -</u>

**DELTA COUNTY, COLORADO**  
**INMATE WELFARE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL &amp; FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>				
Other Revenues	\$ 30,000	\$ 22,336	\$ (7,664)	\$ -
<b>Total Revenues</b>	<u>30,000</u>	<u>22,336</u>	<u>(7,664)</u>	<u>-</u>
<b>EXPENDITURES</b>				
Open Space	<u>15,000</u>	<u>14,998</u>	<u>2</u>	<u>-</u>
<b>Total Expenditures</b>	<u>15,000</u>	<u>14,998</u>	<u>2</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	15,000	7,338	(7,662)	-
<b>FUND BALANCE, BEGINNING</b>	-	-	-	-
<b>FUND BALANCE, ENDING</b>	<u>\$ 15,000</u>	<u>\$ 7,338</u>	<u>\$ (7,662)</u>	<u>\$ -</u>

**DELTA COUNTY, COLORADO**  
**FAIR BOARD FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>	<u>2020 ACTUAL</u>
<b>REVENUES</b>					
Charges for services					
Ticket and concession sales	\$ 50,700	\$ 50,700	\$ 52,282	\$ 1,582	\$ 390
Sponsorships	43,989	43,989	39,799	(4,190)	26,220
Live Stock Sales	-	-	39,347	39,347	50,538
Interest	-	-	-	-	6
Contributions	8,800	8,800	8,800	-	8,800
<b>Total Revenues</b>	<u>103,489</u>	<u>103,489</u>	<u>140,228</u>	<u>36,739</u>	<u>85,954</u>
<b>EXPENDITURES</b>					
Culture and Recreation					
Fair	<u>103,688</u>	<u>103,688</u>	<u>102,935</u>	<u>753</u>	<u>78,242</u>
<b>Total Expenditures</b>	<u>103,688</u>	<u>103,688</u>	<u>102,935</u>	<u>753</u>	<u>78,242</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	(199)	(199)	37,293	37,492	7,712
<b>FUND BALANCE, BEGINNING</b>	<u>60,772</u>	<u>60,772</u>	<u>68,484</u>	<u>7,712</u>	<u>60,772</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 60,573</u>	<u>\$ 60,573</u>	<u>\$ 105,777</u>	<u>\$ 45,204</u>	<u>\$ 68,484</u>

**DELTA COUNTY, COLORADO**  
**LANDFILL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>					
Charges for services					
Landfill charges	\$ 1,709,000	\$ 1,709,000	\$ 1,905,658	\$ 196,658	\$ 1,658,930
Interest	70,000	70,000	18,997	(51,003)	67,916
Other Charges	25,000	25,000	22,222	(2,778)	78,091
<b>Total Revenues</b>	<u>1,804,000</u>	<u>1,804,000</u>	<u>1,946,877</u>	<u>142,877</u>	<u>1,804,937</u>
<b>EXPENDITURES</b>					
Landfill	843,790	843,790	881,273	(37,483)	724,760
Capital Outlay	153,860	153,860	122,265	31,595	27,750
Debt service	267,049	267,049	267,049	-	267,049
<b>Total Expenditures</b>	<u>1,264,699</u>	<u>1,264,699</u>	<u>1,270,587</u>	<u>(5,888)</u>	<u>1,019,559</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<u>539,301</u>	<u>539,301</u>	<u>676,290</u>	<u>148,765</u>	<u>785,378</u>
<b>Other Financing Sources (uses)</b>					
Transfers Out	-	-	-	-	(15,389)
<b>Total other Financing Sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,389)</u>
<b>Excess of Revenues over (under) expenditures</b>	539,301	539,301	676,290	148,765	769,989
<b>AVAILABLE RESOURCES, BEGINNING</b>	<u>3,102,757</u>	<u>3,102,757</u>	<u>3,059,308</u>	<u>(43,449)</u>	<u>2,289,319</u>
<b>AVAILABLE RESOURCES, ENDING</b>	<u>\$ 3,642,058</u>	<u>\$ 3,642,058</u>	<u>\$ 3,735,598</u>	<u>\$ 105,315</u>	<u>\$ 3,059,308</u>

**DELTA COUNTY, COLORADO**  
**E911 FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 2021**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>ORIGINAL &amp; FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FROM FINAL BUDGET</b>	<b>2020 ACTUAL</b>
<b>REVENUES</b>				
Charges for services				
E911 Surcharge	\$ 359,000	\$ 440,200	\$ 81,200	\$ 326,383
Interest	6,000	14,309	8,309	6,559
<b>Total Revenues</b>	<u>365,000</u>	<u>454,509</u>	<u>89,509</u>	<u>332,942</u>
<b>EXPENDITURES</b>				
Health and Welfare				
E911 Authority	278,446	84,114	194,332	35,595
<b>Total Expenditures</b>	<u>278,446</u>	<u>84,114</u>	<u>194,332</u>	<u>35,595</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>86,554</u>	<u>370,395</u>	<u>283,841</u>	<u>297,347</u>
<b>Other Financing Sources (uses)</b>				
Transfer (out)	-	(210,325)	(210,325)	(189,233)
<b>Total other Financing Sources (uses)</b>	<u>-</u>	<u>(210,325)</u>	<u>(210,325)</u>	<u>(189,233)</u>
<b>Excess of Revenues over (under) expenditures</b>	86,554	160,070	73,516	108,114
<b>AVAILABLE RESOURCES, BEGINNING</b>	<u>354,313</u>	<u>623,100</u>	<u>268,787</u>	<u>514,986</u>
<b>AVAILABLE RESOURCES, ENDING</b>	<u>\$ 440,867</u>	<u>\$ 783,170</u>	<u>\$ 342,303</u>	<u>\$ 623,100</u>



**DELTA COUNTY, COLORADO**  
**COMBINING SCHEDULE OF CHANGES IN ASSET AND LIABILITIES**  
**AGENCY FUNDS**  
**YEAR ENDED DECEMBER 31, 2021**

	BALANCE 1/1/2021	ADDITIONS	DELETIONS	BALANCE 12/31/2021
<b>COUNTY TREASURER</b>				
ASSETS				
Cash and investments	\$ 606,914	\$ 28,710,084	\$ 28,653,357	\$ 663,641
<b>Total Assets</b>	<u>606,914</u>	<u>28,710,084</u>	<u>28,653,357</u>	<u>663,641</u>
LIABILITIES				
Taxes paid in advance	144	291,388	291,390	142
Due to other governmental entities	232,717	23,922,345	23,915,296	239,766
Deposits and escrow balances	374,053	4,496,351	4,446,671	423,733
<b>Total Liabilities</b>	<u>\$ 606,914</u>	<u>\$ 28,710,084</u>	<u>\$ 28,653,357</u>	<u>\$ 663,641</u>
<b>COUNTY CLERK</b>				
ASSETS				
Cash and investments	\$ 516,834	\$ 9,965,866	\$ 10,012,835	\$ 469,865
<b>Total Assets</b>	<u>516,834</u>	<u>9,965,866</u>	<u>10,012,835</u>	<u>469,865</u>
LIABILITIES				
Due to other governmental entities	361,301	5,659,193	5,669,842	350,652
Due to other funds	155,533	4,306,673	4,342,993	119,213
<b>Total Liabilities</b>	<u>\$ 516,834</u>	<u>\$ 9,965,866</u>	<u>\$ 10,012,835</u>	<u>\$ 469,865</u>
<b>PUBLIC TRUSTEE</b>				
ASSETS				
Cash and investments	\$ 59,140	\$ 1,405,683	\$ 1,394,144	\$ 70,679
<b>Total Assets</b>	<u>59,140</u>	<u>1,405,683</u>	<u>1,394,144</u>	<u>70,679</u>
LIABILITIES				
Deposits and escrow balances	69,408	1,396,148	1,383,975	81,581
Due to other funds	(10,268)	9,535	10,169	(10,902)
<b>Total Liabilities</b>	<u>\$ 59,140</u>	<u>\$ 1,405,683</u>	<u>\$ 1,394,144</u>	<u>\$ 70,679</u>
<b>COUNTY SHERIFF</b>				
ASSETS				
Cash and Investments	\$ 43,630	\$ 1,270,633	\$ 1,273,557	\$ 40,706
<b>Total Assets</b>	<u>43,630</u>	<u>1,270,633</u>	<u>1,273,557</u>	<u>40,706</u>
LIABILITIES				
Due to other governmental entities	3,212	921,337	922,278	2,271
Deposits and escrow balances	40,418	349,295	351,278	38,435
<b>Total Liabilities</b>	<u>\$ 43,630</u>	<u>\$ 1,270,632</u>	<u>\$ 1,273,556</u>	<u>\$ 40,706</u>
<b>ALL AGENCY FUNDS</b>				
ASSETS				
Cash and investments	\$ 1,226,519	\$ 41,352,266	\$ 41,333,893	\$ 1,244,892
<b>Total Assets</b>	<u>1,226,519</u>	<u>41,352,266</u>	<u>41,333,893</u>	<u>1,244,892</u>
LIABILITIES				
Taxes paid in advance	144	291,388	291,390	142
Due to other governmental entities	597,230	30,502,875	30,507,416	592,689
Deposits and escrow balances	483,879	6,241,794	6,181,924	543,749
Due to other funds	145,266	4,316,208	4,353,162	108,312
<b>Total Liabilities</b>	<u>\$ 1,226,519</u>	<u>\$ 41,352,265</u>	<u>\$ 41,333,892</u>	<u>\$ 1,244,892</u>

**DELTA COUNTY, COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2021**

<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Numbers</b>	<b>Major Program</b>	<b>Expenditures</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed Through Colorado Department of Health Care Policy and Financing			
Medical Assistance program	93.778	No	\$ 391,566
Single Entry Point	93.778	No	294,880
Passed Through Colorado Department of Public Health and Environment:			
Public Health Emergency Preparedness	93.069	No	73,355
Family Planning Services	93.217	No	39,664
Childhood Immunization	93.268	No	82,546
ELC Funds COVID Related	93.323	No	60,993
WiseWomen Grant	93.436	No	2,090
Cancer Prevention and Control Programs-WWC/CPED	93.752	No	3,640
Cancer Prevention and Control Programs	93.898	No	930
Passed Through Colorado Department of Human Services			
Coronavirus Relief Fund	21.019	No	2,136
Guardianship Assistance Recovery	93.090	No	21,981
Temporary Assistance to Needy Families	93.558	Yes	693,463
Promoting safe and stable Families	93.556	No	108,226
Child Support Enforcement ( Title IV-d)	93.563	No	329,916
Low Income Home Energy Assistance	93.568	No	9,592
Child Care and Development Block Grant	93.575	No	160,483
Child Care mandatory and Matching Funds of the Child Care and Development fund and Development Block Grant	93.596	No	155,978
Child Welfare Services - State Grants	93.645	No	79,785
Foster Care - Title IV-E	93.658	No	424,884
Adoption Assistance	93.659	No	154,196
Social Services Block Grant	93.667	No	65,209
Independent living program	93.674	No	28,441
Elder Abuse Prevention Program Grant	93.747	No	7,279
<b>Total Department of Health and Human Services</b>			<b>\$ 3,191,233</b>

**DELTA COUNTY, COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED DECEMBER 31, 2021**

<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Numbers</b>	<b>Major Program</b>	<b>Expenditures</b>
<b>DEPARTMENT OF AGRICULTURE</b>			
Passed Through Colorado Department of Health Services:			
State Administrative matching Grants for Food Stamp program	10.561	No	\$ 263,831
Passed Through Colorado Department of Public Health and Environment:			
Special Supplemental Nutrition program for Women, Infants, and Children	10.557	Yes	107,292
Special Supplemental Nutrition program Women Infants and Children - Non Cash	10.557	Yes	224,354
Passed Through Colorado Department of Local Affairs:			
Schools and Road - Grants to states	10.665	No	<u>88,896</u>
Total Department of Agriculture			<u>\$ 684,373</u>
<b>DEPARTMENT OF TRANSPORTATION</b>			
Passed Through Colorado Department of Transportation:			
Highway Planning and Construction	20.106	No	<u>\$ 43,000</u>
<b>DEPARTMENT OF TREASURY</b>			
Passed through Colorado Department of Local Affairs			
Coronavirus Relief Fund	21.019	No	\$ 503,843
American Rescue Plan	21.027	No	<u>99,038</u>
			<u>\$ 602,881</u>
<b>DEPARTMENT OF JUSTICE</b>			
The Coronavirus Emergency Supplemental Fund	16.034	No	<u>\$ 62,878</u>
Total federal award expenditures			<u><u>\$ 4,584,365</u></u>

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

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

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

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

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

**NOTE B - REPORTING ENTITY**

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

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

**NOTE C - PASS-THROUGH AWARDS**

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

**NOTE D – NON-CASH AWARDS EXPENDED**

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

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

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**NOTE E - SUBRECIPIENT AWARDS**

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

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



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Commissioners  
Delta County, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Delta County, Colorado, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Delta County, Colorado's basic financial statements, and have issued our report thereon dated June 28, 2022.

**Internal Control over Financial Reporting**

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

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

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

To the Board of Commissioners  
Delta County, Colorado  
Page Two

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Blair and Associates, P.C.*

Cedaredge, Colorado  
June 28, 2022



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

**Independent Auditor's Report**

To the Board of Commissioners  
Delta County, Colorado

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

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

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

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

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

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

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

***Responsibilities of Management for Compliance***

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

***Auditor's Responsibilities for the Audit of Compliance***

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

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.

**Certified Public Accountants**



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

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

#### **Report on Internal Control over Compliance**

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

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

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

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

*Blair and Associates, P.C.*

Cedaredge, Colorado  
June 28, 2022

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

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Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

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

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

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low risk auditee?	Yes

**Delta County, Colorado**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS — CONTINUED**  
**Year ended December 31, 2021**

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SECTION II — FINDINGS RELATED TO FINANCIAL STATEMENTS

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

SECTION III — FINDINGS RELATED TO FEDERAL AWARDS

None noted in the current year audit.

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

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SECTION II — FINDINGS RELATED TO FINANCIAL STATEMENTS

None

SECTION III — FINDINGS RELATED TO FEDERAL AWARDS

None



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

## Annual Highway Finance Report - CY21

Email address: landerson@deltacounty.com

City/County: Delta County

### Receipts, Disbursements & Costs

#### II - Receipts for Road & Street Purposes

##### A. Receipts from local sources

2. General Fund Appropriations:	\$	0.00
3. Other local imposts: <i>from A.3. 'Total' below</i>	\$	281,806.00
4. Miscellaneous local receipts: <i>from A.4. 'Total' below</i>	\$	1,223,085.00
5. Transfers from toll facilities	\$	0.00
6. Proceeds of sale of bonds and notes		
a. Bonds - Original Issues:	\$	0.00
b. Bonds - Refunding Issues:	\$	0.00
c. Notes:	\$	0.00

SubTotal: \$ 1,504,891.00

B. Private Contributions \$ 0.00

# Receipts, Disbursements & Costs

## II - Receipts for Road & Street Purposes (Detail)

### A.3. Other local imposts

a. Property Taxes & Assessments	\$ 222,449.00
b. Other Local Imposts	
1. Sales Taxes:	\$ 0.00
2. Infrastructure and Impact Fees:	\$ 0.00
3. Liens:	\$ 0.00
4. Licenses:	\$ 0.00
5. Specific Ownership and/or Other:	\$ 59,357.00
<b>Total:</b> (a + b) carried to 'Other local imposts' above	<b>\$ 281,806.00</b>

### A.4. Miscellaneous local receipts

a. Interest on Investments:	\$ 0.00
b. Traffic fines and Penalties:	\$ 0.00
c. Parking Garage Fees:	\$ 0.00
d. Parking Meter Fees:	\$ 0.00
e. Sale of Surplus Property:	\$ 20,719.00
f. Charges for Services:	\$ 153,650.00
g. Other Misc. Receipts:	\$ 59,234.00
h. Other:	\$ 989,482.00
<b>Total:</b> (a through h) carried to 'Misc local receipts' above	<b>\$ 1,223,085.00</b>

### C. Receipts from State Government

1. Highway User Taxes:	\$ 3,158,908.00
3. Other State funds:	
c. Motor Vehicle Registrations:	\$ 101,946.00
d. Other (Specify):	
Comments: SRS Title I Funds	\$ 72,230.00
e. Other (Specify):	
Comments: undefined	\$ 0.00
<b>Total:</b> (1+3c,d,e)	<b>\$ 3,333,084.00</b>

### D. Receipts from Federal Government


2. Other Federal Agencies	
a. Forest Service:	\$ 0.00
b. FEMA:	\$ 0.00

c. HUD:	\$	0.00
d. Federal Transit Administration:	\$	0.00
e. U.S. Corp of Engineers	\$	0.00
f. Other Federal:	\$	0.00
Total: <i>(2a-f)</i>		\$ 0.00

## Receipts, Disbursements & Costs

### III - Disbursements for Road & Street Purposes

#### A. Local highway disbursements

1. Capital outlay: <i>(from A. 1.d. 'Total Capital Outlay' below)</i>	\$	2,280,969.79
2. Maintenance:	\$	1,798,698.61
3. Road and street services		
a. Traffic control operations:	\$	557,925.75
b.  Snow and ice removal:	\$	178,941.39
c. Other:	\$	0.00
4. General administration and miscellaneous	\$	773,540.05
5. Highway law enforcement and safety	\$	0.00
Total: <i>(A. 1-5)</i>		\$ 5,590,075.59

#### B. Debt service on local obligations

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

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

Total Disbursements: <i>(A+B+C+D)</i>	\$	5,590,075.59
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## Receipts, Disbursements & Costs

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

	A. ON NATIONAL HIGHWAY SYSTEM	B. OFF NATIONAL HIGHWAY SYSTEM	C. TOTAL
<b>A.1. Capital Outlay</b>			
a. Right-Of-Way Costs:	\$ 0.00	\$ 0.00	\$ 0.00
b. Engineering Costs:	\$ 0.00	\$ 7,951.95	\$ 7,951.95
c. Construction			
1. New Facilities:	\$ 0.00	\$ 0.00	\$ 0.00
2. Capacity Improvements:	\$ 0.00	\$ 0.00	\$ 0.00
3. System Preservation:	\$ 0.00	\$ 2,273,017.84	\$ 2,273,017.84
4. System Enhancement:	\$ 0.00	\$ 0.00	\$ 0.00
5. Total Construction:			\$ 2,273,017.84
d. Total Capital Outlay: <small>(Lines A.1.a. + 1.b. + 1.c.5)</small>			\$ 2,280,969.79



## Receipts, Disbursements & Costs

### IV. Local Highway Debt Status

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

## Receipts, Disbursements & Costs

### V - Local Road & Street Fund Balance

<b>A. Beginning Balance</b>	<b>B. Total Receipts</b>	<b>C. Total Disbursements</b>	<b>D. Ending Balance</b>	<b>E. Reconciliation</b>
\$ 4,321,504.55	\$ 4,837,975.00	\$ 5,590,075.59	\$ 3,569,403.96	\$ 0.00

#### Notes and Comments:

undefined

Please enter your name: Leone Anderson

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

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Contact: Paige Castaneda | Email: Paige.Castaneda@state.co.us | Phone: 720-443-3102