

Logan County, Colorado

Financial Statements

For the Year Ended December 31, 2024

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Independent Auditors' Report

To the Board of County Commissioners
Logan County
Sterling, Colorado

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
July 21, 2025

LOGAN COUNTY, COLORADO

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis for Logan County offers readers a narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded its liabilities at the close of 2024 by \$91,922,007. Of this amount, \$18,060,733 is available to meet the County's ongoing obligations to its citizens and creditors.
- The County's total net position increased by \$1,430,089 for the current year.
- As of December 31, 2024, the County's governmental funds reported combined ending fund balances of \$26,802,422, a decrease of \$9,254,296 in comparison with the prior year.
- Unassigned fund balance for the General Fund was \$7,785,859 December 31, 2024.
- The Logan County mill levy for general operating purposes is 29.868 mills.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

GOVERNMENT-WIDE STATEMENTS

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

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

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

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

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

FUND FINANCIAL STATEMENTS

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

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

The County has two kinds of funds:

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

Notes to the financial statements -

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net position. As discussed earlier, net position may serve as a useful indicator of a government's financial position. As of December 31, 2024, the County's net position was \$91,922,007.

Total net position for the County increased \$1,430,089.

TABLE 1

(in thousands)		Governmental Activities	
		2024	2023
Current assets	\$	40,605	\$ 46,235
Capital assets, net		69,388	59,018
Other assets, net			
Total assets		109,993	105,253
Deferred outflows or resources			
Deferred charges on refunding of bonds			
Total Assets and deferred outflows of Resources	\$	109,993	\$ 105,253
Current liabilities	\$	2,452	\$ 3,680
Long-term liabilities		4,235	4,356
Total liabilities		6,687	8,036
Deferred inflows of resources			
Deferred property tax		11,384	6,725
Net investment in capital assets		67,770	57,200
Restricted for emergencies		608	865
Restricted for public safety		1,160	987
Restricted for culture and recreation		313	272
Restricted for capital outlay & opera		4,010	3,895
Unrestricted		18,061	27,273
Total net position		91,922	90,492
Total liabilities, deferred inflows of resources and net position	\$	109,993	\$ 105,253

Description of net position is as follows:

○ Net investment in capital assets	\$67,769,847
○ Restricted for emergencies	\$ 608,400
○ Restricted for public safety (E911)	\$ 1,159,736
○ Restricted for culture and recreation (Consv Trust Fund)	\$ 312,964
○ Restricted for capital outlay & operations (Sales & Use Tax Fund)	\$ 4,010,327
○ Unrestricted	\$ 18,060,733

Other restricted net position represents resources that are subject to external restrictions on how they may be used. Included in this category are unspent proceeds for TABOR emergency funds of \$608,400.

Investment in capital assets (land, buildings and equipment) is 74% of Logan County's net position. Logan County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

In addition, a portion of Logan County's net position (6.63%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$18,060,733) is available to meet the government's ongoing obligations to citizens and creditors.

At the end of 2024, Logan County is able to report positive balances in all three categories of net position.

Changes in net position

The County's total revenue of \$32,572,394 was more than program expenses of \$31,142,305 for an increase in net position of \$1,430,089.

TABLE 2

Changes in net position (in thousands)

		Governmental Activities	
		2024	2023
Program Revenue			
Charges for services	\$	4,916	\$ 4,460
Operating grants		10,717	15,739
Capital grants		2,150	2,317
General revenues			
Property taxes		6,761	11,238
Specific ownership taxes		905	1,129
Sales and use taxes		5,028	4,858
Other taxes		175	136
Unrestricted earnings		652	168
Miscellaneous		971	685
Sale of Assets		297	4
Total revenues		32,572	40,734
Program expenses			
General government		6,689	6,107
Judicial		628	592
Public Safety		7,982	8,163
Health and welfare		6,649	6,941
Auxiliary services		1,046	632
Culture and recreation		845	772
Public works		7,303	6,421
Total expenses		31,142	29,628
Change in net position		1,430	11,106
Net position at beginning year		90,492	79,386
Net position at end of year	\$	91,922	\$ 90,492

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

At the end of 2024, Logan County reported a combined fund balance of \$26,802,422. This amount is a reduction of \$9,254,296 from 2024. Of the total combined fund balance, approximately \$7,785,859 consists of unassigned fund balance, which is the portion of fund balance that serves as a measure of current available financial resources.

The restricted fund balance represents resources not available for spending or those on which legal restrictions have been placed. The County's restricted fund balance makes up \$6,091,427 of the combined total and includes the following:

➤ Restricted for emergencies	\$ 608,400
➤ Restricted for public safety	1,159,736
➤ Restricted for culture and recreation	312,964
➤ Restricted for capital outlay and operations	4,010,327

The County's fund balance also includes two additional categories for non-spendable (inventory) and committed to activities. This fund balance makes up \$12,925,136 of the combined total and includes the following:

➤ Inventory	\$ 104,921
➤ Capital improvements	895,784
➤ Public safety	170,791
➤ Public works	9,113,481
➤ Health and welfare	1,635,777
➤ Culture and recreation	602,447
➤ Weather monitoring system	388,476
➤ Justice Center expenditures	13,459

General Fund. This is the primary operating fund of Logan County Government. It accounts for many of the County's core services such as law enforcement, Assessor, Clerk & Recorder, Treasurer, and Planning & Zoning. As the county's major operating fund, the General Fund accounts for ordinary operating expenditures financed primarily by property taxes, sales and use tax, grants and charges for services. The General Fund completed 2024 with a fund balance of \$8,775,335, which is a decrease of \$5,265,995 from the previous year's fund balance of \$14,041,330. This decrease is due to Logan County Water Conservancy District dissolving late December 2023 and contributing their fund balance of \$4,846,803 to Logan County. In 2024, Logan County gave the property owners a temporary mill levy tax credit of 11.992 mills for \$4,450,084 due to this contribution retaining approximately \$388,476 for future maintenance needs of the water system.

Road & Bridge Fund. The Road and Bridge Fund is mandated by state statutes. This fund accounts for costs related to County road and bridge construction and maintenance. Revenue is generated from property taxes, sales and use taxes, highway user's tax, grants and other services for fees. Road & Bridge ended 2024 with a fund balance of \$4,944,122, which is a decrease of \$4,380,417 from the prior year fund balance of \$9,324,539. This decrease is mainly due to completing construction of a new bridge and road surfacing projects that were delayed from 2023. A federal grant was obtained to offset bridge costs.

Department of Human Services Fund. This fund is also mandated by state statutes. It accounts for monies received from property taxes and State and Federal grants expended for the local share of many Federal and State public welfare programs. The Department of Human Services ending fund balance in 2024 is \$1,347,393, which is an increase of \$85,321 from the prior year of \$1,262,072.

BUDGETARY HIGHLIGHTS

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

General Fund

• Property Tax Backfill CRS 39-3-210	\$282,215
• Institute for Responsive Government Grant	\$ 18,000
• Insurance Claims/Vehicle and Facility repairs	\$354,017
• CBI Dept. of Public Safety Drone Grant	\$ 13,535

Road & Bridge

• Property Tax Backfill CRS 39-3-210	\$157,232
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TV Translator

• Property Tax Backfill CRS 39-3-210	\$ 2,271
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Solid Waste

• Property Tax Backfill CRS 39-3-210	\$ 34,941
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Capital Expenditure Fund

- Property Tax Backfill CRS 39-3-210 \$ 69,881
- State of Colorado Elections Improvement Grant \$182,518

Ambulance Fund

- Transfer from General Fund to subsidize ambulance service \$200,000

Pest District Fund

- Property Tax Backfill CRS 39-3-210 \$ 16,027

When necessary, reasons for amending the budget are:

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

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. Logan County's investment in capital assets for its governmental activities as of December 31, 2024, is \$69,387,804 (net of accumulated depreciation). This amount includes a broad range of capital assets, including land, buildings, equipment, improvements and other infrastructure.

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

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

	Governmental Activities	
	2024	2023
Land	\$ 1,133	\$ 1,133
Construction in progress	148	6,410
Buildings	17,970	18,510
Equipment	6,430	4,974
Leased Equipment	1,509	1,818
Subscription Services	205	
Improvements	11,874	5,705
Infrastructure	30,119	20,468
Total	\$ 69,388	\$ 59,018

Long-term debt. The County had \$4,598,279 in debt outstanding at year-end 2024. Detailed information about the County's long-term debt is presented in Table 4 and Note F to the financial statements.

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

	Governmental Activities	
	2024	2023
Landfill closure and post closure costs	\$ 2,022	\$ 1,935
Leases Payable	1,509	1,818
Subscriptions	108	
Compensated absences	959	911
Total	\$ 4,598	\$ 4,664

SIGNIFICANT ISSUES

In November 2018, voters approved to extend until 2025 the .5% sales and use tax that was originally approved in 2000 to construct a new Justice Center facility that included County and District courts, District Attorney Offices, Probation Offices, Sheriff and Jail departments as the obligation was paid in full. The extension of the tax is to be used solely for the purpose of constructing; repairing; equipping; operating; maintaining; improving or remodeling the Logan County Justice Center; Courthouse and Annex; Fairgrounds stadium and event structures; Central Services Building; Landfill structures; Heritage Center; and Road & Bridge shop facilities. Ballot issue 1E passed with 4,732 for and 3,523 against.

Major projects have been completed with these funds such as upgrading the HVAC systems to provide greater efficiency with clean air ventilation and controlled heating and air conditioning at the Justice Center, Courthouse, Annex, and Heritage Center. It also included new county-wide lighting, specifically the fairground arenas to enhance nighttime events. These projects spanned over three years to complete and included the use of ARPA monies for a total cost over \$7M with sales tax contributing \$4M of the total renovations.

Sales and Use tax revenue was also used to repave the fairgrounds parking lot; add RV camping pedestals and security cameras at the fairgrounds ticket office; new carpet and roof repair at the Central Services Building; and new carpet at the Justice Center to name a few. This sales tax also funds the Justice Center utilities averaging \$250,000/year and other general repairs or improvements in the above-mentioned facilities for approximately \$458K in 2024.

Another accomplishment was to complete the construction of the new Mitchek Community Center. Total cost of this project was \$3,040,677. A donation of \$500,000 was received from the Mitchek family to start the project in 2021 with sales and use tax providing the remaining \$2,540,677 of which \$1,764,581 was paid in 2024.

These projects would not have been possible without this source of funding.

In December 2023, the Logan County Water Conservancy District dissolved their district and transferred its fund balance of \$4,838,560 to Logan County for the purpose of maintaining the existing weather and flow monitoring system. The Board of County Commissioners decided to refund 11.992 mills via a temporary tax credit to county property tax owners in 2024 amounting to \$4,450,084. The remaining amount has been dedicated to future maintenance needs for the system.

LONG-TERM FINANCIAL PLANNING

A major challenge for the County is the ongoing maintenance of facilities, services to the citizens of Logan County and employee benefits.

The development of the Sales & Use Tax Capital Improvement fund allows for major renovations and repairs to the Justice Center, Heritage Center, Central Services Building, Landfill structures, Road & Bridge, Fairgrounds and Courthouse as well as the utilities at the Justice Center. The tax supporting these expenses will sunset in 2025 and will require a ballot issue for voter approval to extend. The benefit of a sales tax is that everyone who passes through Logan County contributes. If it fails, these expenses will be funded with property taxes and will require careful consideration if they will be possible to do.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Logan County continues to remain fiscally responsible with a Standard and Poor Rating of A+. In preparing the 2025 budget, the County's net assessed value increased 1.38% from 371,087,739 to 376,214,102. Logan County's mill levy of 29.868 mills is more restrictive than the State's 5.5% Property Tax Revenue limit (CRS 29-1-301). There were no refunds or abatements allowed.

The adopted 2025 appropriated expenditures increased \$1,928,919 from 2024 projections due to increased equipment needs, personnel and operating costs.

County sales and use tax received in 2024 was \$5,027,690 which is an increase of 3.49% from 2023 (\$4,857,960). This slight increase may be the result of a slow recovery due to the end of the pandemic in 2023.

NOTES OF INTEREST

In 2019 the County and the City of Sterling entered into an Intergovernmental Agreement concerning the provision of cemetery and parks services at Sunset Memorial Gardens. Under the terms of the agreement the City provides services incident to operating and managing a public cemetery and the County provides those services incident to operating and managing a public

park to include mowing services and beautification of the area by planting flowers, trees, shrubs and installing a walking path around the gardens. The city constructed a columbarium in 2020 which the cost was shared 50/50 between the City and County.

In 2024, the Logan County Ambulance Service was in operation for twelve years. An Intergovernmental Agreement between Logan County and the City of Sterling was adopted in 2012 with the City of Sterling providing EMT staff and managing the ambulance service with Logan County providing funding through user fees and grants. The beginning fund balance in 2024 was \$64,961 ending with \$170,791. This increase was due to a transfer of \$200,000 from General Fund which was necessary to subsidize the operations of the ambulance service while revenue continues to trend downward. Much discussion was held regarding the future of the ambulance which prompted adopting resolution 2024-44 on December 20, 2024 effective 01/01/2025 increasing ambulance fees in order to keep the fund solvent. It was also decided to place the services for ambulance billing and collection out to bid in 2025. General Fund continues to appropriate \$250,000 transfer to Ambulance Fund in case revenues continue to trend downward and unable to cover operating expenses in 2025.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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Basic Financial Statements

The basic financial statements of the County include the following:

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

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

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

LOGAN COUNTY, COLORADO
Statement of Net Position
December 31, 2024

	Governmental Activities
Assets	
Cash and cash investments	\$ 25,746,601
Receivables	14,753,633
Inventory	104,921
Capital assets, net of depreciation	69,387,804
Total assets	<u>\$ 109,992,959</u>
Liabilities	
Accounts payable	\$ 754,843
Accrued salaries and benefits	402,232
Unearned grant revenues	931,867
Noncurrent liabilities	
Due within one year	362,800
Due in more than one year	4,235,479
Total liabilities	<u>6,687,221</u>
Deferred inflows of resources	
Deferred property tax revenues	11,383,731
Net position	
Net investment in capital assets	67,769,847
Restricted for emergencies	608,400
Restricted for public safety	1,159,736
Restricted for culture and recreation	312,964
Restricted for capital outlay and operations	4,010,327
Unrestricted	18,060,733
Total net position	<u>91,922,007</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 109,992,959</u>

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

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LOGAN COUNTY, COLORADO
Statement of Activities
For the Year Ended December 31, 2024

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services	Grants and	Grants and
			Contributions	Contributions
Governmental activities				
General government	\$ 6,689,313	\$ 1,309,988	\$ 598,605	\$ 39,605
Judicial	627,793			
Public safety	7,982,425	1,998,790	233,216	
Health and welfare	6,649,558	56,650	5,162,420	34,502
Auxiliary services	1,045,660	63,868	7,270	56,821
Culture and recreation	844,711	569,629	81,503	
Public works	7,302,845	916,845	4,634,314	2,018,887
Total governmental activities	<u>\$ 31,142,305</u>	<u>\$ 4,915,770</u>	<u>\$ 10,717,328</u>	<u>\$ 2,149,815</u>
General revenues				
Taxes				
Property taxes, levied for general purposes				
Specific ownership taxes				
Sales and use taxes				
Other taxes				
Unrestricted earnings on investments				
Miscellaneous				
Sale of assets				
Total general revenues				
Change in net position				
Net position at beginning of year				
Net position at end of year				

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

Net (Expenses)
Revenues and
Changes in
Net Position

Total
Governmental
Activities

\$ (4,741,115)
(627,793)
(5,750,419)
(1,395,986)
(917,701)
(193,579)
267,201

(13,359,392)

6,761,549
905,197
5,027,689
174,751
651,554
971,545
297,196

14,789,481

1,430,089

90,491,918

\$ 91,922,007

LOGAN COUNTY, COLORADO
Balance Sheet
Governmental Funds
December 31, 2024

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Assets				
Cash and cash investments	\$ 8,888,552	\$ 4,139,913	\$ 1,988,589	\$ 565,267
Property taxes receivable	8,885,425	752,428	865,292	470,268
Accounts receivable	447,966	856,662	8,714	196,959
Accrued interest receivable	138,810			
Grants receivable		125,179		190,360
Due from other entities			232,783	
Inventory of supplies		104,921		
Total assets	\$ 18,360,753	\$ 5,979,103	\$ 3,095,378	\$ 1,422,854
Liabilities				
Accounts payable	\$ 337,640	\$ 173,646	\$ 40,089	\$ 56,802
Accrued salaries and benefits	273,090	108,907		
Unearned revenues				
Unearned grant revenues	89,263		842,604	
Total liabilities	699,993	282,553	882,693	56,802
Deferred inflows of resources				
Deferred property tax revenues	8,885,425	752,428	865,292	470,268
Total deferred inflows of resources	8,885,425	752,428	865,292	470,268
Fund balance				
Nonspendable:				
Inventory		104,921		
Restricted for:				
Emergencies	601,000			
Public safety				
Culture and recreation				
Capital outlay and operations				
Committed to:				
Capital improvements				895,784
Public safety				
Public works		4,839,201		
Health and welfare			1,347,393	
Culture and recreation				
Weather monitoring system maint.	388,476			
Justice center expenditures				
Unassigned	7,785,859			
Total fund balance	8,775,335	4,944,122	1,347,393	895,784
Total liabilities, deferred inflows of resources and fund balance	\$ 18,360,753	\$ 5,979,103	\$ 3,095,378	\$ 1,422,854

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

Sales and Use Tax Fund	Solid Waste Disposal Fund	Other Governmental Funds	Total Governmental Funds
\$ 3,662,285	\$ 4,078,287	\$ 2,423,708	\$ 25,746,601
	188,107	222,211	11,383,731
403,771	235,840	532,858	2,682,770
			138,810
			315,539
			232,783
			104,921
<u>\$ 4,066,056</u>	<u>\$ 4,502,234</u>	<u>\$ 3,178,777</u>	<u>\$ 40,605,155</u>
\$ 42,270	\$ 24,499	\$ 79,897	\$ 754,843
	15,348	4,887	402,232
		330,060	330,060
			931,867
42,270	39,847	414,844	2,419,002
	188,107	222,211	11,383,731
-	188,107	222,211	11,383,731
			104,921
		7,400	608,400
		1,159,736	1,159,736
		312,964	312,964
4,010,327			4,010,327
			895,784
		170,791	170,791
	4,274,280		9,113,481
		288,384	1,635,777
		602,447	602,447
			388,476
13,459			13,459
			7,785,859
<u>4,023,786</u>	<u>4,274,280</u>	<u>2,541,722</u>	<u>26,802,422</u>
<u>\$ 4,066,056</u>	<u>\$ 4,502,234</u>	<u>\$ 3,178,777</u>	<u>\$ 40,605,155</u>

LOGAN COUNTY, COLORADO**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2024**

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

Total fund balance - governmental funds	\$ 26,802,422
Certain receivables will be collected in the next fiscal year, but are not available soon enough to pay for the current period's expenditures, and therefore are unearned revenues in the governmental funds.	330,060
Capital and other assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	69,387,804
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	<u>(4,598,279)</u>
Net position of the governmental activities	<u><u>\$ 91,922,007</u></u>

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

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LOGAN COUNTY, COLORADO
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2024

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Revenues				
Taxes	\$ 4,695,037	\$ 3,166,396	\$ 971,505	\$ 847,883
Licenses and permits	35,690	2,263		
Intergovernmental	1,003,392	6,618,260	4,739,818	730,976
Charges for services	1,428,272	3,769		1,193
Miscellaneous	1,342,538	41,876	9,929	610
Total revenues	8,504,929	9,832,564	5,721,252	1,580,662
Expenditures				
Current				
General government	6,371,571	99,977		16,802
Judicial	627,793			
Public safety	5,419,148			
Auxiliary services	953,504			
Health and welfare	310,529		5,635,931	391,575
Culture and recreation				
Public works		13,678,051		
Capital outlay		371,897		1,187,721
Debt service				
Principal	59,038	303,762		
Total expenditures	13,741,583	14,453,687	5,635,931	1,596,098
Excess of revenues over (under) expenditures	(5,236,654)	(4,621,123)	85,321	(15,436)
Other financing sources (uses)				
Sale of assets	7,909	240,706		
Subscription proceeds	162,750			
Transfers in				
Transfers out	(200,000)			
Total other financing sources (uses)	(29,341)	240,706	-	-
Net change in fund balances	(5,265,995)	(4,380,417)	85,321	(15,436)
Fund balance at beginning of year	14,041,330	9,324,539	1,262,072	911,220
Fund balance at end of year	\$ 8,775,335	\$ 4,944,122	\$ 1,347,393	\$ 895,784

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

Sales and Use Tax Fund	Solid Waste Disposal Fund	Other Governmental Funds	Total Governmental Funds
\$ 2,513,845	\$ 426,461	\$ 248,059	\$ 12,869,186
			37,953
	34,941	97,530	13,224,917
	909,620	2,008,239	4,351,093
22,505	8,446	82,799	1,508,703
2,536,350	1,379,468	2,436,627	31,991,852
56,355	8,195	2,211	6,555,111
270,633		1,373,070	627,793
61,416		206,714	7,062,851
78,688		723,501	953,504
	594,239		6,606,165
2,048,307	919,000	885	802,189
			14,272,290
			4,527,810
			362,800
2,515,399	1,521,434	2,306,381	41,770,513
20,951	(141,966)	130,246	(9,778,661)
	113,000		361,615
		200,000	162,750
			200,000
			(200,000)
-	113,000	200,000	524,365
20,951	(28,966)	330,246	(9,254,296)
4,002,835	4,303,246	2,211,476	36,056,718
\$ 4,023,786	\$ 4,274,280	\$ 2,541,722	\$ 26,802,422

LOGAN COUNTY, COLORADO**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2024**

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

Net change in fund balances - governmental funds	\$ (9,254,296)
--	----------------

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount by which capital outlays exceeded depreciation in the current period.	10,442,274
--	------------

In the statement of activities, the net loss on the disposal of capital assets is reported, whereas in the governmental funds, the proceeds from the disposal increases financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets disposed of.	(72,614)
--	----------

In the statement of activities, certain operating expenses - compensated absences and landfill closure and postclosure care costs - are measured by the amounts incurred or earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	(134,169)
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Because some revenues will not be collected for several months after the fiscal year ends, they are not considered "available" revenues in the governmental funds. They are, however, recorded as revenues in the statement of activities.	248,844
--	---------

Subscription proceeds are reported as revenue in the governmental funds, however, they are reported as a long-term liability in the statement of net position.	(162,750)
--	-----------

Payments related to the lease and subscription liabilities are reported as expenditures in the governmental funds, however, these payments reduce long-term liabilities in the statement of net position and do not result in an expense in the statement of activities.	362,800
--	---------

Change in net position of governmental activities	<u>\$ 1,430,089</u>
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The accompanying notes are an integral part of these financial statements.

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LOGAN COUNTY, COLORADO
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

	<u>Custodial Fund</u>
Assets	
Cash and cash investments	<u>\$ 5,605,795</u>
Total assets	<u><u>\$ 5,605,795</u></u>
Liabilities	
Due to other governments	<u>\$ 5,605,795</u>
Total liabilities	5,605,795
Net position	<u>-</u>
Total liabilities and net position	<u><u>\$ 5,605,795</u></u>

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

LOGAN COUNTY, COLORADO
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2024

	Custodial Fund
Additions	
Collections for other governments	\$ 35,270,422
Total additions	35,270,422
Deductions	
Disbursements to other governments	35,270,422
Total deductions	35,270,422
Change in net position	-
Net position at beginning of year	-
Net position at end of year	\$ -

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

LOGAN COUNTY, COLORADO

Notes to Financial Statements

Note A – Summary of significant accounting policies

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

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

A.1 – Reporting entity

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

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

Blended component units

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.2 – Fund accounting

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

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

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

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

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

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

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

Solid Waste Disposal Fund – This fund is used to account for the operation of the County's landfill. Property tax and disposal fees are the main source of revenue to operate.

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

Note A.3 – Basis of presentation

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

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

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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

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

A.4 – Basis of accounting

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

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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

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

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

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

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

A.5 – Budgets and budgetary accounting

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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

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

A.6 – Encumbrances

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

A.7 – Cash and cash investments

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

A.8 – Short-term interfund receivables/payables

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

A.9 – Receivables

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.10 – Inventories and prepaid items

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

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

A.11 – Capital assets

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

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

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.12 – Compensated absences

The County reports compensated absences in accordance with the provisions of GASB Statement No. 101, "Compensated Absences." The County has adopted a personnel policy which provides for annual sick and vacation leave.

Paid Time Off leave

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

<u>Years of service</u>	<u>Bi-weekly accrual of hours</u>	<u>Maximum accrual</u>
Under 1 year	6.5 hours	169 hours
1 but less than 5	7.5 hours	288 hours
5 but less than 10	8.5 hours	300 hours
10 or more	9.5 hours	320 hours

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

Sick Leave Transition Reserve

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

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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

Effective January 1, 2018, employees who have at least ten year of active, continuous employment and have accrued Sick Leave Transition Reserve may elect to request payout of unused Sick Leave Transition Reserve. The County will grant eight hours of pay for every thirty-two hours of all unused Sick Leave Transition Reserve.

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

A.13 – Accrued liabilities and long-term obligations

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

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

A.14 – Leases

The County determines if an arrangement is a lease at inception. Leases are included in capital assets and lease liabilities in the statement of net position.

Lease assets represent the County’s control of the right to use an underlying asset for the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease assets are recognized at the commencement date based on the initial measurement of the lease liability, plus any payment made to the lessor at or before the commencement of the lease term and certain direct costs. Lease assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

Lease liabilities represent the County's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably of the contract term. The lease term may include options to extend or terminate the lease when it is reasonably certain that the County will exercise that option.

The County recognizes payments for short-term leases with a lease term of 12 months or less as expenses are incurred, and the leases are not included as lease liabilities or right-to-use lease assets in the statement of net position.

A.15 – Subscription-Based Information Technology Agreements

Subscription-based information technology agreements (SBITA) assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received from the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying assets.

A.16 – Net position

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

A.17 – Fund balance

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

- *Nonspendable*, such as fund balance associated with inventories, prepaid expenditures, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned),
- *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
- *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Board of County Commissioners (the County's highest level of decision-making authority),
- *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or
- *Unassigned* fund balance is the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications.

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

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

A.18 – Interfund transactions

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

A.19 – Extraordinary and special items

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note B – Cash and investments

Cash and deposits

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

Custodial credit risk – deposits – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of year-end, the County had total deposits of \$25,668,878, of which \$2,308,074 was insured and \$23,360,804 was collateralized with securities held by the pledging institution's trust department or agent in the County's name.

Investments

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

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

During the year, the County invested in ColoTrust (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commission administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1.00. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note B – Cash and investments (continued)

obligations of U.S. government agencies, highest rated commercial paper and repurchase agreements collateralized by certain obligations of U.S. government agencies. A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. As of December 31, 2024, the County had invested \$6,188,431 in COLOTRUST PLUS+, an SEC Rule 2a7-like investment pool. Investments are valued at the net asset value (NAV) of \$1.00. The investment pools are routinely monitored by the Colorado Division of Securities with regard to operations and investments.

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

<u>Investment type</u>	<u>Fair value</u>	<u>Investment maturities (in years)</u>		
		<u>Less than 1</u>	<u>1-5</u>	<u>6-10</u>
Investment in ColoTrust	<u>\$ 6,188,431</u>	<u>\$ 6,188,431</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

Cash	\$ 8,863,525
Certificates of deposit	16,300,440
ColoTrust	<u>6,188,431</u>
Total cash and cash investments	<u>\$ 31,352,396</u>
<u>Statement of net position</u>	
Cash and cash investments	\$ 25,746,601
<u>Statement of fiduciary net position</u>	
Cash and cash investments	<u>5,605,795</u>
Total	<u>\$ 31,352,396</u>

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note C – Receivables

Receivables at year-end consist of the following:

	<u>Governmental Activities</u>
Property taxes	\$ 11,383,731
Accounts	2,682,770
Interest	138,810
Grants	315,539
Due from other entities	<u>232,783</u>
Total	<u>\$ 14,753,633</u>

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

Note D – Interfund transactions

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

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Other Governmental Funds	General Fund	<u>\$ 200,000</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. The County transferred \$200,000 from the General Fund to the Other Governmental Funds to subsidize the operations of the ambulance service.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note E – Capital assets

Capital asset activity for the year was as follows:

	<u>Beginning Balance</u>	<u>Additions/ Adjustments</u>	<u>Deletions/ Transfers</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 1,133,152	\$ -	\$ -	\$ 1,133,152
Construction in progress	<u>6,409,832</u>	<u>4,810,857</u>	<u>(11,072,448)</u>	<u>148,241</u>
Total capital assets, not being depreciated:	7,542,984	4,810,857	(11,072,448)	1,281,393
Capital assets, being depreciated:				
Buildings	31,488,661	69,612	-	31,558,273
Equipment	21,303,967	2,358,854	(2,123,617)	21,539,204
Leased equipment	2,151,472	-	-	2,151,472
Subscription assets	-	210,304	-	210,304
Improvements	7,185,430	115,976	6,450,931	13,752,337
Infrastructure	<u>33,734,734</u>	<u>5,909,629</u>	<u>4,489,448</u>	<u>44,133,811</u>
Total capital assets, being depreciated	<u>95,864,264</u>	<u>8,664,375</u>	<u>8,816,762</u>	<u>113,345,401</u>
Total capital assets	103,407,248	13,475,232	(2,255,686)	114,626,794
Less accumulated depreciation for:				
Buildings	(12,978,444)	(610,189)	-	(13,588,633)
Equipment	(16,329,894)	(962,245)	2,183,072	(15,109,067)
Leased equipment	(333,864)	(308,550)	-	(642,414)
Subscription assets	-	(5,842)	-	(5,842)
Improvements	(1,480,396)	(398,021)	-	(1,878,417)
Infrastructure	<u>(13,266,506)</u>	<u>(748,111)</u>	<u>-</u>	<u>(14,014,617)</u>
Total accumulated depreciation	<u>(44,389,104)</u>	<u>(3,032,958)</u>	<u>2,183,072</u>	<u>(45,238,990)</u>
Governmental activities capital assets, net	<u>\$ 59,018,144</u>	<u>\$ 10,442,274</u>	<u>\$ (72,614)</u>	<u>\$ 69,387,804</u>

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note E – Capital assets (Continued)

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

Governmental activities

General government	\$ 339,727
Public safety	763,927
Health and welfare	69,429
Auxiliary services	85,033
Culture and recreation	112,161
Public works	<u>1,662,681</u>

Total governmental activities	<u>\$ 3,032,958</u>
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Note F – Long-term liabilities

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

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Due within one year</u>
Governmental activities					
Landfill closure and postclosure	\$ 1,935,467	\$ 86,040	\$ -	\$ 2,021,507	\$ -
Leases payable	1,818,007	-	(308,550)	1,509,457	308,550
Subscriptions	-	162,750	(54,250)	108,500	54,250
Compensated absences	<u>910,686</u>	<u>48,129*</u>	<u>-</u>	<u>958,815</u>	<u>-</u>
Total	<u>\$ 4,664,160</u>	<u>\$ 296,919</u>	<u>\$ (362,800)</u>	<u>\$ 4,598,279</u>	<u>\$ 362,800</u>

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

Payments on the leases payable will be made in the General and Road and Bridge Funds, while the subscription payments will be made solely in the General Fund.

Leases payable

In November 2022, the County entered into a 7-year lease as lessee for seven motor graders. An initial lease liability was recorded at \$2,126,335. As of year-end, the value of the lease liability is \$1,493,497. The County is required to make fixed monthly payments of \$25,314. The lease has 0% interest.

In January 2023, the County entered into a 5.25-year lease as lessee for a copy machine. An initial lease liability was recorded at \$25,137. As of year-end, the value of the lease liability is \$15,960. The County is required to make fixed monthly payments of \$399. The lease has 0% interest.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note F – Long-term debt (Continued)

Subscriptions

In February 2024, the County entered into a 3-year agreement for the software utilized by the finance and human resources departments. The agreement calls for annual payments of \$54,250. In 2024, the County paid Tyler Technologies an additional \$150,795 for implementation and conversion costs. There is no option to purchase the software.

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

<u>Year Ending December 31,</u>	<u>Lease Liabilities</u>		<u>Subscriptions</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 308,550	\$ -	\$ 54,250	\$ -
2026	308,550	-	54,250	-
2027	308,550	-	-	-
2028	305,358	-	-	-
2029	278,449	-	-	-
Totals	<u>\$ 1,509,457</u>	<u>\$ -</u>	<u>\$ 108,500</u>	<u>\$ -</u>

Landfill closure and postclosure care costs

The Governmental Accounting Standards Board has adopted Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs, which provides guidance for the accounting and financial reporting of these closure and postclosure care costs. State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$2,021,507 reported as landfill closure and postclosure care liability at year-end represents the cumulative amount reported to date based on 75 percent usage of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$682,720 as the remaining estimated capacity is filled. The estimated total current cost of the landfill closure and postclosure cost (\$2,704,227) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired at year-end. Closure and postclosure costs are estimated to be \$2,111,676 and \$592,551, respectively. The County expects to close the cell in the year 2035. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County is required by state and federal laws and regulations to demonstrate financial assurance. The County is in compliance with these requirements through the local government financial test.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note G – Risk management

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

Colorado Workers' Compensation Pool

The County is exposed to various risks of loss related to injuries of employees while on the job. The County joined together with other counties in the State of Colorado to form the County Workers' Compensation Pool (CWCP), a public entity risk pool currently operating as a common risk management and insurance program for its workers' compensation insurance coverage. The County's financial contribution for the year was \$175,152. The intergovernmental agreement of formation of the CWCP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Colorado Counties Casualty and Property Pool

The County is exposed to various risks of loss related to property and casualty losses. The County joined together with other counties in the State of Colorado to form the Colorado Counties Casualty and Property Pool (CAPP), a public entity risk pool currently operating as a common risk management and insurance program for member counties. The County's financial contribution for the year was \$1,246,200. The intergovernmental agreement of formation of the CAPP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year.

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

Note H – Pension plans

The County contributes to the Colorado Retirement Association's 401(a) Plan (the Plan), a defined contribution plan administered by the Colorado Retirement Association (CRA).

Benefit terms, including contribution requirements, for the Plan are established and may be amended by the Board of County Commissioners. The County's contribution is a minimum of 4% of covered salary, but may be increased beyond this amount. All eligible

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note H – Pension plans (Continued)

employees are required to contribute an amount equal to the contribution by the County. For the year employee contributions totaled \$428,103, and the County recognized pension expense of \$428,103.

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

Note I – Deferred compensation plans

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

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

Note J – Joint venture

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

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

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note K – Commitments and contingencies

Federal and state funding

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

TABOR Amendment

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

The County believes it is in compliance with the requirements of TABOR. However, the County has made certain interpretations of TABOR's language in order to determine its compliance. The County has restricted funds in the General Fund and the Pest Control Fund in the amount of \$608,400 in satisfaction of this requirement.

Contingent liabilities

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note L - Noncash program activity

Schedule of EBT Authorizations, Warrant Expenditures and Total Expenditures

Program	A County EBT Authorizations	B County Share of Authorizations	C Expenditures by County Warrant	D County EBT Authorizations plus Expenditures by County Warrant (Col. A + Col. C)	E Total Expenditures (Col. B + Col. C)
Aid to the needy disabled	\$ 14,592	\$ 2,918		\$ 14,592	\$ 2,918
Colorado works	433,894	114,536	579,968	1,013,862	694,504
Child care	445,226	66,018	208,530	653,756	274,548
Child welfare	2,573,150	341,480	1,713,307	4,286,457	2,054,787
Child welfare SB15-242			117,035	117,035	117,035
County administration			1,211,423	1,211,423	1,211,423
Core services	314,357		522,234	836,591	522,234
Child support enforcement			328,330	328,330	328,330
Low-income home energy assistance program	480,317		25,678	505,995	25,678
Adult protective services			155,842	155,842	155,842
Old age pension	322,927		37,459	360,386	37,459
Food assistance job search	25,331	8,207	77,289	102,620	85,496
Parental fees			1,758	1,758	1,758
Enhanced funding			12,358		12,358
Performance based HB 1451			16,215	16,215	16,215
Educational stability grant			2,888	2,888	2,888
General assistance			69	69	69
County cars			(17,765)	(17,765)	(17,765)
Security grant			39,598	39,598	39,598
Homelessness grant			51,428	51,428	51,428
Family voices grant			9,417	9,417	9,417
Step Out donated funds			9,711	9,711	9,711
Subtotal	4,609,794	533,159	5,102,772	9,700,208	5,635,931
Food Assistance	5,859,083	-	-	5,859,083	-
Grand Total	\$ 10,468,877	\$ 533,159	\$ 5,102,772	\$ 15,559,291	\$ 5,635,931

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

Required Supplementary Information

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

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

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 4,920,276	\$ 4,920,276	\$ 4,695,037	\$ (225,239)
Licenses and permits	18,900	18,900	35,690	16,790
Intergovernmental	578,560	892,310	1,003,392	111,082
Charges for services	1,256,481	1,256,481	1,428,272	171,791
Miscellaneous	343,305	697,322	1,342,538	645,216
Total revenues	7,117,522	7,785,289	8,504,929	719,640
Expenditures				
Current				
General government	5,197,063	5,215,063	4,985,965	229,098
Judicial	627,793	627,793	627,793	-
Public safety	6,257,454	6,296,321	5,419,148	877,173
Auxiliary services	630,609	959,294	953,504	5,790
Health and welfare	311,529	311,529	310,529	1,000
Miscellaneous	3,048,201	3,330,416	1,385,606	1,944,810
Debt service				
Principal			59,038	(59,038)
Total expenditures	16,072,649	16,740,416	13,741,583	2,998,833
Excess of revenues over (under) expenditures	(8,955,127)	(8,955,127)	(5,236,654)	3,718,473
Other financing sources (uses)				
Sale of assets			7,909	7,909
Subscription proceeds			162,750	162,750
Transfers out	(250,000)	(250,000)	(200,000)	50,000
Total other financing sources (uses)	(250,000)	(250,000)	(29,341)	220,659
Net change in fund balance	\$ (9,205,127)	\$ (9,205,127)	(5,265,995)	\$ 3,939,132
Fund balance at beginning of year			14,041,330	
Fund balance at end of year			\$ 8,775,335	

LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 2,995,895	\$ 2,995,895	\$ 3,166,396	\$ 170,501
Licenses and permits			2,263	2,263
Intergovernmental	5,929,121	6,086,353	6,618,260	531,907
Charges for services	800	800	3,769	2,969
Miscellaneous	12,000	12,000	41,876	29,876
Total revenues	8,937,816	9,095,048	9,832,564	737,516
Expenditures				
General government	99,000	99,000	99,977	(977)
Public works	15,106,723	15,106,723	13,678,051	1,428,672
Capital outlay	105,000	105,000	371,897	(266,897)
Reserve for contingency		157,232		157,232
Debt service				
Principal			303,762	(303,762)
Total expenditures	15,310,723	15,467,955	14,453,687	1,014,268
Excess of revenues over (under) expenditures	(6,372,907)	(6,372,907)	(4,621,123)	1,751,784
Other financing sources				
Sale of assets	477,200	477,200	240,706	(236,494)
Net change in fund balance	\$ (5,895,707)	\$ (5,895,707)	(4,380,417)	\$ 1,515,290
Fund balance at beginning of year			9,324,539	
Fund balance at end of year			\$ 4,944,122	

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 942,502	\$ 942,502	\$ 971,505	\$ 29,003
Intergovernmental	5,595,006	5,595,006	4,739,818	(855,188)
Miscellaneous	9,600	9,600	9,929	329
Total revenues	6,547,108	6,547,108	5,721,252	(825,856)
Expenditures				
Health and welfare	7,047,009	7,047,009	5,635,931	1,411,078
Total expenditures	7,047,009	7,047,009	5,635,931	1,411,078
Net change in fund balance	<u>\$ (499,901)</u>	<u>\$ (499,901)</u>	85,321	<u>\$ 585,222</u>
Fund balance at beginning of year			<u>1,262,072</u>	
Fund balance at end of year			<u>\$ 1,347,393</u>	

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 816,393	\$ 816,393	\$ 847,883	\$ 31,490
Intergovernmental	718,612	971,011	730,976	(240,035)
Charges for services	1,000	1,000	1,193	193
Miscellaneous			610	610
Total revenues	1,536,005	1,788,404	1,580,662	(207,742)
Expenditures				
General government	15,294	15,294	16,802	(1,508)
Health and welfare	450,000	450,000	391,575	58,425
Capital outlay	1,251,920	1,434,438	1,187,025	247,413
Reserve for contingency	500,000	569,881	696	569,185
Total expenditures	2,217,214	2,469,613	1,596,098	873,515
Net change in fund balance	\$ (681,209)	\$ (681,209)	(15,436)	\$ 665,773
Fund balance at beginning of year			911,220	
Fund balance at end of year			\$ 895,784	

LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 2,294,000	\$ 2,294,000	\$ 2,513,845	\$ 219,845
Miscellaneous	4,000	4,000	22,505	18,505
Total revenues	2,298,000	2,298,000	2,536,350	238,350
Expenditures				
General government	82,000	82,000	56,355	25,645
Public safety	314,150	314,150	270,633	43,517
Auxiliary services	57,000	57,000		
Health and welfare	100,112	100,112	61,416	38,696
Culture and recreation	99,500	99,500	78,688	20,812
Capital outlay	2,440,000	2,440,000	2,048,307	391,693
Total expenditures	3,092,762	3,092,762	2,515,399	520,363
Net change in fund balance	\$ (794,762)	\$ (794,762)	20,951	\$ 815,713
Fund balance at beginning of year			4,002,835	
Fund balance at end of year			\$ 4,023,786	

LOGAN COUNTY, COLORADO
Solid Waste Disposal Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes	\$ 408,088	\$ 408,088	\$ 426,461	\$ 18,373
Intergovernmental		34,941	34,941	-
Charges for services	661,500	661,500	909,620	248,120
Miscellaneous			8,446	8,446
Total revenues	1,069,588	1,104,529	1,379,468	274,939
Expenditures				
General government	7,422	7,422	8,195	(773)
Public works	2,449,487	2,449,487	594,239	1,855,248
Capital outlay	950,000	950,000	919,000	31,000
Reserve for contingency		34,941		34,941
Total expenditures	3,406,909	3,441,850	1,521,434	1,920,416
Excess of revenues over (under) expenditures	(2,337,321)	(2,337,321)	(141,966)	2,195,355
Other financing sources				
Sale of assets	100,000	100,000	113,000	13,000
Net change in fund balance	<u>\$ (2,237,321)</u>	<u>\$ (2,237,321)</u>	(28,966)	<u>\$ 2,208,355</u>
Fund balance at beginning of year			4,303,246	
Fund balance at end of year			<u>\$ 4,274,280</u>	

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Other Supplementary Information

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

Such statements and schedules include:

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

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Budgetary Comparison Schedules – General Fund

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

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Taxes				
General property	\$ 2,997,276	\$ 2,997,276	\$ 3,013,769	\$ 16,493
Specific ownership	757,000	757,000	404,565	(352,435)
Delinquent taxes and interest			14,283	14,283
Sales tax	1,135,000	1,135,000	1,218,797	83,797
Use tax	24,000	24,000	38,125	14,125
Tax advertising	7,000	7,000	4,662	(2,338)
Tax sale			836	836
Total taxes	4,920,276	4,920,276	4,695,037	(225,239)
Licenses and permits				
Liquor licenses	1,500	1,500	3,208	1,708
Building permits	15,000	15,000	27,510	12,510
Zoning fees and permits	2,400	2,400	4,972	2,572
Total licenses and permits	18,900	18,900	35,690	16,790
Intergovernmental				
Cigarette taxes	3,000	3,000	3,830	830
State veterans affairs	13,000	13,000	14,661	1,661
Cost allocation	112,192	112,192	80,004	(32,188)
Mineral leasing/severance tax	103,000	103,000	60,032	(42,968)
Non-county prisoners	75,000	75,000	238,484	163,484
VALE grant	30,000	30,000	34,023	4,023
Search and rescue grant	4,850	4,850	13,535	8,685
Bulletproof vests grant	4,000	4,000	2,020	(1,980)
POST grant	6,000	6,000	13,168	7,168
CBI drone grant		13,535		(13,535)
OEM grant	8,000	8,000		(8,000)
Emergency management	51,353	51,353	56,880	5,527
DUI enforcement	15,000	15,000	11,350	(3,650)
Institute for responsive government grant		18,000	4,500	(13,500)
Fraud guard notification grant			600	600
Click it or ticket	2,000	2,000	2,240	240
GIS grant	1,300	1,300	2,060	760
NJC contract fairground facilities	18,000	18,000	18,000	-
Sheriff miscellaneous	600	600	25	(575)
Local fiscal recovery funds	100,000	100,000	100,000	-
Clerk grant - Tyler software			39,605	39,605
LCWCD contribution			1,360	1,360

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
CDOS printer grant program	4,570	4,570	3,806	(764)
Torrens book project grant	26,695	26,695	20,994	(5,701)
Property tax backfill		282,215	282,215	-
Total intergovernmental	578,560	892,310	1,003,392	111,082
Charges for services				
County clerk's fees	275,000	275,000	328,189	53,189
County treasurer's fees	450,000	450,000	420,604	(29,396)
County clerk's registration fees	220,000	220,000	248,540	28,540
County court fees	1,200	1,200	1,496	296
Public trustee fees	20,000	20,000	21,711	1,711
Assessor's fees	1,000	1,000	40	(960)
Election fees	44,000	44,000	120,807	76,807
Extension fair revenue	11,000	11,000	12,865	1,865
Uninsured motorist fees	9,681	9,681	1,145	(8,536)
Rents	100,000	100,000	131,559	31,559
Exhibit center rent	13,000	13,000	14,191	1,191
Sheriff's office commissary	25,000	25,000	12,648	(12,352)
Inmate phone revenue	17,000	17,000	19,105	2,105
Concealed weapons permit fees	20,000	20,000	20,351	351
Vehicle inspection fees	3,000	3,000	7,788	4,788
Sheriff's fees	25,000	25,000	37,419	12,419
Clarence Corner revenue	100	100	207	107
Heritage Center rental	1,500	1,500	1,900	400
Shooting complex daily use fees	20,000	20,000	27,707	7,707
Total charges for services	1,256,481	1,256,481	1,428,272	171,791
Miscellaneous				
Earnings on investments	45,000	45,000	593,369	548,369
Reimbursement of fuel taxes	200	200	189	(11)
Reimbursement of salary	7,500	7,500	27,536	20,036
Reimbursement for county attorney	156,300	156,300	151,530	(4,770)
Reimbursement for lodging tax salary	33,000	33,000	33,000	-
Reimbursement for sheriff overtime and expenditures	6,500	6,500	7,597	1,097

(Continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2024

(Continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Clerk E-recording	9,792	9,792		(9,792)
Insurance claims		354,017	393,651	39,634
CCOERA forfeitures	5,000	5,000	30,358	25,358
Silver sneaker revenue	5,000	5,000	7,259	2,259
Sheriff revenue - restitution	15,000	15,000	17,351	2,351
Reimbursement of expenditures	25,000	25,000	26,271	1,271
Sheriff reimbursement of expenditures			11,811	11,811
Other	10,000	10,000	6,228	(3,772)
Sheriff admin revenue	1,500	1,500	1,676	176
Gary DeSoto revenue	2,500	2,500	3,136	636
CRT revenue			1,103	1,103
Shooting complex membership	12,000	12,000	14,430	2,430
Shooting complex donations	2,000	2,000	7,270	5,270
Shooting complex billboard lease	6,800	6,800	6,966	166
Veterans office donations	213	213	100	(113)
Donations			40	40
Fairground memorial donations			350	350
Fairgrounds security deposit			250	250
Heritage center revenue			1,067	1,067
Total miscellaneous	343,305	697,322	1,342,538	645,216
Total revenue	\$ 7,117,522	\$ 7,785,289	\$ 8,504,929	\$ 719,640

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LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
General government				
Commissioners				
Salaries	\$ 326,760	\$ 326,760	\$ 309,004	\$ 17,756
Social security	20,259	20,259	18,999	1,260
Medicare	4,738	4,738	4,443	295
Workman's compensation	223	223	280	(57)
Retirement	13,070	13,070	12,360	710
Health insurance	54,716	54,716	47,974	6,742
Life insurance	301	301	223	78
Disability insurance	474	474	295	179
Unemployment insurance	179	179	144	35
Office supplies	3,500	3,500	4,213	(713)
Professional services	20,000	20,000	17,011	2,989
Telephone	2,400	2,400	2,526	(126)
Postage	500	500	549	(49)
Advertising and legal notices	5,500	5,500	5,537	(37)
Maintenance on equipment	500	500		500
Maintenance contracts	850	850	548	302
Miscellaneous	500	500	1,137	(637)
Dues and meetings	10,200	10,200	6,417	3,783
Total commissioners	464,670	464,670	431,660	33,010
Attorney				
Salaries	266,407	266,407	267,776	(1,369)
Social security	16,517	16,517	15,791	726
Medicare	3,863	3,863	3,693	170
Workman's compensation	309	309	309	-
Retirement	10,656	10,656	10,363	293
Health insurance	24,318	24,318	27,034	(2,716)
Life insurance	134	134	119	15
Disability insurance	1,409	1,409	965	444
Unemployment insurance	533	533	535	(2)
Office supplies	1,400	1,400	1,092	308
Library	3,200	3,200	3,192	8
Professional services	1,000	1,000	929	71
Telephone	1,800	1,800	1,872	(72)
Postage	200	200	64	136

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Travel and transportation	200	200	244	(44)
Advertising and legal notices	300	300		300
Maintenance on equipment	500	500		500
Dues and meetings	4,300	4,300	4,045	255
Total attorney	337,046	337,046	338,023	(977)
Surveyor				
Salaries	4,595	4,595		4,595
Total surveyor	4,595	4,595	-	4,595
Planning and zoning				
Salaries	101,982	101,982	103,048	(1,066)
Social security	6,374	6,374	6,224	150
Medicare	1,479	1,479	1,456	23
Workman's compensation	812	812	812	-
Retirement	4,079	4,079	4,122	(43)
Health insurance	24,318	24,318	24,538	(220)
Life insurance	134	134	115	19
Disability insurance	539	539	427	112
Unemployment insurance	204	204	206	(2)
Office supplies	1,800	1,800	1,497	303
Compensation of boards	600	600	378	222
Telephone	825	825	1,135	(310)
Postage	400	400	522	(122)
Travel and transportation	2,000	2,000		2,000
Advertising and legal notices	500	500	80	420
Maintenance on vehicles	800	800		800
Maintenance on equipment	500	500		500
Maintenance contracts	1,200	1,200	1,372	(172)
GIS mapping	3,000	3,000	1,250	1,750
Computer software support	2,000	2,000		2,000
Dues and meetings	1,000	1,000		1,000
Staff training	1,000	1,000		1,000
Total planning and zoning	155,546	155,546	147,182	8,364

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Finance				
Salaries	152,339	152,339	155,999	(3,660)
Social security	9,445	9,445	9,354	91
Medicare	2,209	2,209	2,187	22
Workman's compensation	108	108	108	-
Retirement	6,094	6,094	6,210	(116)
Health insurance	24,318	24,318	24,706	(388)
Life insurance	134	134	104	30
Disability insurance	452	452	527	(75)
Unemployment insurance	305	305	312	(7)
Office supplies	4,500	4,500	3,489	1,011
Professional services	5,250	5,250	5,350	(100)
Telephone	675	675	807	(132)
Postage	90	90	111	(21)
Maintenance on equipment	250	250		250
Maintenance contracts	960	960	880	80
Financial system	35,703	35,703	116,896	(81,193)
Dues and meetings	450	450	398	52
Staff training	400	400	99	301
Total finance	243,682	243,682	327,537	(83,855)
Human resources				
Salaries	126,415	126,415	128,199	(1,784)
Social security	7,838	7,838	7,734	104
Medicare	1,833	1,833	1,809	24
Workman's compensation	90	90	90	-
Retirement	5,057	5,057	5,069	(12)
Health insurance	24,318	24,318	24,538	(220)
Life insurance	134	134	124	10
Disability insurance	663	663	526	137
Unemployment insurance	253	253	257	(4)
Office supplies	3,000	3,000	3,052	(52)
Telephone	450	450	539	(89)
Postage	300	300	288	12
Advertising and legal notices	4,000	4,000	3,549	451
Maintenance on equipment	250	250		250
Maintenance contracts	950	950	954	(4)
Financial system	18,547	18,547	62,094	(43,547)
Miscellaneous	100	100		100

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Dues and meetings	500	500	327	173
Staff training	300	300		300
Total human resources	194,998	194,998	239,149	(44,151)
Information technologies				
Professional services	80,000	80,000	73,787	6,213
System software networking	7,500	7,500		7,500
System hardware networking	70,000	70,000	41,978	28,022
Large format printer	1,800	1,800		1,800
Camera system maintenance	2,500	2,500		2,500
Telephone support	6,500	6,500	120	6,380
Folder/insert maint contract	1,500	1,500	1,750	(250)
County website	800	800	20	780
Monthly Microsoft Office license	13,000	13,000	12,576	424
City server platform	33,925	33,925	81,188	(47,263)
Postage machine	2,800	2,800	3,019	(219)
Total information technologies	220,325	220,325	214,438	5,887
Clerk and recorder				
Salaries	486,895	486,895	487,305	(410)
Social security	30,187	30,187	28,915	1,272
Medicare	7,060	7,060	6,764	296
Workman's compensation	335	335	335	-
Retirement	18,996	18,996	19,036	(40)
Health insurance	109,431	109,431	113,507	(4,076)
Life insurance	603	603	520	83
Disability insurance	2,081	2,081	1,590	491
Unemployment insurance	811	811	812	(1)
Office supplies	8,500	8,500	5,865	2,635
Subscriptions	600	600		600
Professional services	700	700	72	628
Telephone	4,000	4,000	4,223	(223)
Postage	18,700	18,700	21,119	(2,419)
Travel and transportation	550	550	111	439
Advertising and legal notices	550	550	1,039	(489)
Maintenance on equipment	500	500		500
Maintenance contracts	7,000	7,000	2,756	4,244

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Kyocera printer lease	4,788	4,788		4,788
Miscellaneous	200	200	77	123
Dues and meetings	3,339	3,339	3,512	(173)
E-Recording	9,792	9,792		9,792
Uninsured motorist fees	4,797	4,797	1,145	3,652
Tyler software maintenance	99,013	99,013	39,605	59,408
Fraud guard notification grant	2,475	2,475	600	1,875
Torrens book project grant	27,695	27,695	20,994	6,701
Total clerk and recorder	849,598	849,598	759,902	89,696
Elections				
Election judges	45,000	45,000	52,779	(7,779)
Social security	2,790	2,790	1,541	1,249
Medicare	653	653	360	293
Workman's compensation	501	501	501	-
Unemployment insurance	90	90	106	(16)
Office supplies	80,000	80,000	81,602	(1,602)
Subscriptions	900	900	309	591
Professional services	14,000	14,000	10,887	3,113
Telephone	1,280	1,280	1,379	(99)
Postage	13,500	13,500	12,894	606
Travel and transportation	150	150		150
Advertising and legal notices	2,000	2,000	731	1,269
Maintenance contracts	966	966	955	11
Dominion voting machine lease	25,977	25,977	20,317	5,660
Miscellaneous	200	200	100	100
HAVA compliance	300	300		300
Dues and meetings	1,200	1,200	120	1,080
Staff training	300	300		300
Institute for responsive government		18,000	4,500	13,500
Voting machine	2,816	2,816	1,376	1,440
Election equipment	3,645	3,645	436	3,209
CDOS printer grant program	4,570	4,570	4,570	-
Total elections	200,838	218,838	195,463	23,375
Treasurer				
Salaries	229,047	229,047	226,656	2,391
Social security	14,201	14,201	12,757	1,444

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Medicare	3,321	3,321	2,984	337
Workman's compensation	179	179	169	10
Retirement	9,162	9,162	9,066	96
Health insurance	48,636	48,636	57,575	(8,939)
Life insurance	268	268	224	44
Disability insurance	781	781	598	183
Unemployment insurance	295	295	290	5
Office supplies	19,000	19,000	10,199	8,801
Professional services	3,500	3,500	1,206	2,294
Telephone	2,500	2,500	2,276	224
Postage	18,000	18,000	18,951	(951)
Travel and transportation	175	175	78	97
Advertising and legal notices	14,000	14,000	4,162	9,838
Maintenance on equipment	500	500		500
Maintenance contracts	2,500	2,500	1,225	1,275
Treasurer web page	7,250	7,250		7,250
Treasurer system	52,250	52,250	40,401	11,849
Miscellaneous	1,000	1,000	665	335
Dues and meetings	2,900	2,900	1,592	1,308
Staff training	2,500	2,500	44	2,456
Total treasurer	431,965	431,965	391,118	40,847
Public trustee				
Salary	12,500	12,500	12,500	-
Social security	775	775	769	6
Medicare	181	181	180	1
Workman's compensation	15	15	10	5
Retirement	500	500	500	-
Health insurance	1,550	1,550	1,632	(82)
Life insurance	6	6	5	1
Office supplies	600	600		600
Miscellaneous	200	200		200
Dues and meetings	2,400	2,400	478	1,922
Total public trustee	18,727	18,727	16,074	2,653

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Assessor				
Salaries	424,969	424,969	428,665	(3,696)
Social security	26,561	26,561	25,205	1,356
Medicare	6,162	6,162	5,895	267
Workman's compensation	4,018	4,018	4,022	(4)
Retirement	16,999	16,999	17,147	(148)
Health insurance	97,272	97,272	108,726	(11,454)
Life insurance	536	536	506	30
Disability insurance	1,817	1,817	1,437	380
Unemployment insurance	687	687	694	(7)
Office supplies	7,000	7,000	8,858	(1,858)
Appraisal subscriptions	1,000	1,000		1,000
License renewals	31,000	31,000	670	30,330
Professional services	60,000	60,000	46,515	13,485
Telephone	3,350	3,350	3,668	(318)
Postage	5,000	5,000	1,810	3,190
Travel and transportation	1,500	1,500	581	919
Advertising and legal notices	1,400	1,400	617	783
Maintenance on equipment	1,000	1,000		1,000
Maintenance contracts	5,800	5,800	6,762	(962)
Assessment software support	40,000	40,000	22,582	17,418
Spatial system	4,000	4,000	2,000	2,000
GIS mapping system	40,000	40,000	62,633	(22,633)
Software and hardware support	2,000	2,000	4,560	(2,560)
Miscellaneous	100	100		100
Dues and meetings	12,500	12,500	6,370	6,130
Staff training	6,000	6,000	4,203	1,797
Capital outlay			2,630	(2,630)
Total assessor	800,671	800,671	766,756	33,915
Maintenance of buildings				
Salaries	571,029	571,029	553,622	17,407
Social security	35,404	35,404	34,195	1,209
Medicare	8,280	8,280	7,997	283
Workman's compensation	10,376	10,376	10,271	105
Retirement	21,453	21,453	21,334	119
Health insurance	145,908	145,908	136,191	9,717
Life insurance	804	804	647	157
Disability insurance	2,906	2,906	2,149	757

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Unemployment insurance	1,142	1,142	1,107	35
Office supplies	1,000	1,000	3,045	(2,045)
Operating supplies	7,000	7,000	3,294	3,706
Gas, oil and antifreeze	6,000	6,000	6,766	(766)
Maintenance supplies	2,500	2,500	1,835	665
Maintenance on vehicles	9,000	9,000	9,180	(180)
Professional services	500	500	45	455
Telephone	3,000	3,000	3,578	(578)
Postage	150	150	323	(173)
Advertising and legal notices	200	200		200
Utilities	8,500	8,500	15,236	(6,736)
Maintenance on building	1,000	1,000	751	249
Maintenance on equipment	4,000	4,000	14	3,986
Miscellaneous			11	(11)
Staff training	4,000	4,000	4,196	(196)
Total maintenance of buildings	844,152	844,152	815,787	28,365
Maintenance - courthouse				
Operating supplies	16,500	16,500	10,315	6,185
Maintenance supplies	1,000	1,000		1,000
Professional services	9,000	9,000	12,948	(3,948)
Telephone	650	650	681	(31)
Utilities	75,000	75,000	69,683	5,317
Annex expense	29,000	29,000	11,831	17,169
Maintenance on building	50,000	50,000	20,248	29,752
Gazebo	1,000	1,000	472	528
Grass and tree replacement	2,000	2,000		2,000
Maintenance on equipment	1,000	1,000	113	887
Maintenance contracts	6,700	6,700	4,678	2,022
Equipment rental	500	500	338	162
Miscellaneous	250	250	228	22
Exterior lighting	5,500	5,500	3,750	1,750
Total maintenance - courthouse	198,100	198,100	135,285	62,815

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Maintenance - justice center				
Operating supplies	30,000	30,000	20,732	9,268
Maintenance supplies	1,000	1,000	616	384
Professional services	12,000	12,000	13,324	(1,324)
Telephone	5,500	5,500	5,830	(330)
Maintenance on building	15,000	15,000	16,920	(1,920)
Grass and tree replacement	1,000	1,000		1,000
Maintenance on equipment	3,000	3,000	122	2,878
Maintenance - jail related	10,000	10,000	25,474	(15,474)
Maintenance contracts	30,000	30,000	20,707	9,293
Equipment rental	500	500	162	338
Miscellaneous	500	500		500
Total maintenance - justice center	108,500	108,500	103,887	4,613
Maintenance - central services				
Operating supplies	9,300	9,300	8,906	394
Maintenance supplies	500	500		500
Professional services	3,500	3,500	4,511	(1,011)
Utilities	45,000	45,000	42,424	2,576
Maintenance on building	10,000	10,000	5,979	4,021
Grass and tree replacement	1,000	1,000		1,000
Maintenance on equipment	500	500		500
Maintenance contracts	3,250	3,250	360	2,890
Equipment rental	500	500		500
Miscellaneous	100	100		100
Total maintenance - central services	73,650	73,650	62,180	11,470
Maintenance - heritage building				
Operating supplies	5,000	5,000	2,525	2,475
Professional services	7,500	7,500	2,873	4,627
Utilities	22,000	22,000	27,647	(5,647)
Maintenance on building	5,000	5,000	3,219	1,781
Maintenance on equipment	1,000	1,000		1,000
Maintenance contracts	2,000	2,000		2,000
Total maintenance - heritage building	42,500	42,500	36,264	6,236

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Maintenance - emergency services				
Operating supplies	1,000	1,000	35	965
Utilities	4,000	4,000	4,110	(110)
Maintenance on building	2,500	2,500	1,115	1,385
Total maintenance - emergency services	7,500	7,500	5,260	2,240
Total general government	5,197,063	5,215,063	4,985,965	229,098
Judicial				
District attorney				
Professional services	627,793	627,793	627,793	-
Total judicial	627,793	627,793	627,793	-
Public safety				
Sheriff				
Salaries	1,712,502	1,712,502	1,550,046	162,456
Social security	106,175	106,175	92,317	13,858
Medicare	24,831	24,831	21,587	3,244
Workman's compensation	31,086	31,086	31,085	1
Retirement	64,140	64,140	56,822	7,318
Health insurance	303,975	303,975	270,792	33,183
Life insurance	1,674	1,674	1,340	334
Disability insurance	7,922	7,922	5,299	2,623
Unemployment insurance	3,213	3,213	2,888	325
Office supplies	6,000	6,000	4,887	1,113
Operating supplies	10,000	10,000	6,509	3,491
K-9 supplies	5,000	5,000	3,897	1,103
Firearms and ammunition	12,000	12,000	12,976	(976)
Professional services	1,000	1,000		1,000
E 911 dispatching services	344,202	344,202	344,196	6
Concealed weapons permit	1,000	1,000	200	800
Sexual assault kits/exams	2,500	2,500	1,300	1,200
Blue Santa	700	700		700
Telephone	25,500	25,500	24,026	1,474
Postage	5,000	5,000	1,838	3,162
Travel and transportation	70,000	70,000	55,058	14,942

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Advertising	500	500		500
Maintenance on cars	65,000	81,997	93,861	(11,864)
Maintenance on equipment	5,000	5,000		5,000
Maintenance contracts	65,000	65,000	59,362	5,638
Equipment rental	8,700	8,700		8,700
Community resource team	6,000	6,000	1,848	4,152
Miscellaneous	1,000	1,000	230	770
Dues and meetings	8,700	8,700	7,173	1,527
Uniforms	7,000	7,000	8,004	(1,004)
SRT team	4,000	4,000	916	3,084
Vests	7,000	7,000	7,340	(340)
Search and rescue	3,500	3,500	1,995	1,505
Search and rescue grant	4,850	4,850		4,850
Staff training	15,000	15,000	30,718	(15,718)
Psychological evaluations	3,000	3,000	2,275	725
Investigative work	7,500	7,500	7,793	(293)
Sheriff admin expenditures	1,500	1,500	1,606	(106)
Investigation checking	1,000	1,000		1,000
Capital outlay		13,535	13,535	-
Total sheriff	2,952,670	2,983,202	2,723,719	259,483
Jail				
Salaries	1,555,244	1,555,244	1,305,824	249,420
Social security	96,425	96,425	80,469	15,956
Medicare	22,551	22,551	18,820	3,731
Workman's compensation	25,768	25,768	25,768	-
Retirement	59,390	59,390	45,927	13,463
Health insurance	316,134	316,134	156,695	159,439
Life insurance	1,741	1,741	1,126	615
Disability insurance	7,853	7,853	4,477	3,376
Unemployment insurance	3,110	3,110	2,612	498
Office supplies	4,500	4,500	6,088	(1,588)
Operating supplies	40,000	40,000	19,805	20,195
Food and meals	280,000	280,000	222,604	57,396
Professional services	500	500		500
Other medical	25,000	25,000	7,948	17,052
Medical service agreement	279,798	279,798	277,020	2,778
Inmate insurance	5,800	5,800	4,176	1,624
Television	3,400	3,400	3,704	(304)
Travel and transportation	17,000	17,000	6,898	10,102

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Inmate transport services	30,000	30,000	12,125	17,875
Maintenance on equipment	3,000	3,000	3,193	(193)
Maintenance contracts	15,520	15,520	24,933	(9,413)
Miscellaneous	200	200	416	(216)
Dues and meetings	350	350	220	130
Commissary account	25,000	25,000	22,461	2,539
Total jail	2,818,284	2,818,284	2,253,309	564,975
Coroner				
Salaries	81,465	81,465	81,465	-
Social security	5,051	5,051	4,860	191
Medicare	1,181	1,181	1,136	45
Workman's compensation	294	294	294	-
Retirement	3,259	3,259	3,259	-
Health insurance	12,159	12,159	12,269	(110)
Life insurance	67	67	29	38
Office supplies	300	300	115	185
Operating supplies	2,500	2,500	2,150	350
Autopsies	45,000	45,000	25,767	19,233
Secretarial	600	600	600	-
Professional services	79,500	79,500	66,802	12,698
Toxicology	10,000	10,000	4,473	5,527
Transport	19,500	19,500	10,000	9,500
Telephone	1,250	1,250	924	326
Travel and transportation	50	50		50
Dues and meetings	5,500	5,500	3,948	1,552
Staff training	3,500	3,500	1,820	1,680
Total coroner	271,176	271,176	219,911	51,265
Victim's assistant				
Salaries	54,026	54,026	52,399	1,627
Social security	3,350	3,350	3,217	133
Medicare	783	783	752	31
Workman's compensation	127	127	127	-
Retirement	2,161	2,161	2,096	65
Health insurance	12,159	12,159	12,269	(110)
Life insurance	67	67	67	-

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Disability insurance	286	286	219	67
Unemployment insurance	108	108	105	3
Operating supplies	5,300	5,300	5,312	(12)
Professional services	4,000	4,000		4,000
Telephone	600	600	550	50
Travel and transportation	900	900	587	313
Dues and meetings	3,100	3,100	1,943	1,157
Total victim's assistant	86,967	86,967	79,643	7,324
Emergency management				
Salaries	68,833	68,833	76,613	(7,780)
Social security	4,268	4,268	4,764	(496)
Medicare	998	998	1,114	(116)
Workman's compensation	113	113	113	-
Retirement	2,633	2,633	2,764	(131)
Health insurance	12,159	12,159	9,972	2,187
Life insurance	67	67	47	20
Disability insurance	348	348	230	118
Unemployment insurance	138	138	153	(15)
Office supplies	1,500	1,500	668	832
Emergency center supplies	1,700	1,700	640	1,060
Professional services	4,900	4,900	1,900	3,000
Telephone	2,200	2,200	3,367	(1,167)
Postage	100	100	27	73
Travel and transportation	2,500	2,500	1,786	714
Advertising and legal notices	500	500		500
Maintenance on vehicles	2,500	10,835	9,502	1,333
Maintenance on equipment	1,300	1,300	156	1,144
Maintenance contracts	2,000	2,000	2,569	(569)
Building rental	4,800	4,800	4,800	-
Miscellaneous	500	500	1,042	(542)
Dues and meetings	3,900	3,900	6,201	(2,301)
Uniforms	350	350		350
Staff training	1,500	1,500	1,638	(138)
CPR training/expenses	550	550		550
Capital outlay	8,000	8,000	12,500	(4,500)
Total emergency management	128,357	136,692	142,566	(5,874)
Total public safety	6,257,454	6,296,321	5,419,148	877,173

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Auxiliary services				
Extension				
Salaries	151,932	151,932	150,643	1,289
Social security	3,037	3,037	2,999	38
Medicare	710	710	728	(18)
Workman's compensation	70	70	28	42
Retirement	1,560	1,560	1,576	(16)
Health insurance	12,159	12,159	12,269	(110)
Life insurance	67	67	58	9
Disability insurance	206	206	163	43
Unemployment insurance	98	98	97	1
Office supplies	2,200	2,200	2,237	(37)
LSP agronomy agent	300	300		300
Telephone	900	900	1,020	(120)
Postage	900	900	664	236
Travel and transportation	2,000	2,000	2,205	(205)
Advertising and legal notices	250	250	250	-
Maintenance on vehicles	1,700	1,700	367	1,333
Maintenance on equipment	1,200	1,200	1,200	-
Maintenance contracts	4,000	4,000	4,212	(212)
Dues and meetings	5,800	5,800	6,031	(231)
Staff training	1,800	1,800	179	1,621
Capital outlay			1,012	(1,012)
Total extension	190,889	190,889	187,938	2,951
Extension - fair				
Supplies	1,500	1,500	2,554	(1,054)
Food and meals	1,500	1,500	1,324	176
Prizes and awards	15,000	15,000	14,796	204
Premium payout	8,950	8,950	7,994	956
Special events	867	867	867	-
Judging services	8,700	8,700	9,688	(988)
Postage	150	150	150	-
Programs and printing	1,700	1,700	300	1,400
Equipment repairs	700	700		700
Scale maintenance	250	250		250

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Equipment rental	250	250	656	(406)
Capital outlay			5,815	(5,815)
Total extension - fair	39,567	39,567	44,144	(4,577)
Fairgrounds				
Salaries	10,000	10,000	6,450	3,550
Social security	620	620	400	220
Medicare	145	145	94	51
Workman's compensation	200	200	105	95
Unemployment insurance	20	20	13	7
Operating supplies	12,000	12,000	13,242	(1,242)
Gas, oil and antifreeze	12,000	12,000	6,763	5,237
Maintenance supplies	6,000	6,000	2,140	3,860
Contract services	4,000	4,000	4,009	(9)
Telephone	4,000	4,000	3,551	449
Postage	50	50	55	(5)
Advertising and legal notices	200	200		200
Utilities	56,000	56,000	70,579	(14,579)
Logan well users	1,000	1,000	483	517
Maintenance on buildings	20,000	348,685	364,441	(15,756)
Maintenance on equipment	15,000	15,000	23,823	(8,823)
Equipment rental	500	500	110	390
Miscellaneous			500	(500)
Memorial fence project	3,000	3,000	20	2,980
Capital outlay			8,115	(8,115)
Total fairgrounds	144,735	473,420	504,893	(31,473)
Sunset gardens				
Salaries	4,750	4,750	5,815	(1,065)
Social security	295	295	360	(65)
Medicare	69	69	84	(15)
Workman's compensation	60	60	148	(88)
Retirement	160	160	218	(58)
Health insurance	600	600	867	(267)
Life insurance	3	3	4	(1)
Disability insurance	18	18	29	(11)
Unemployment insurance	10	10	12	(2)
Operating supplies	200	200		200
Gas, oil and antifreeze	125	125		125

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Repair and maint supplies	2,000	2,000	1,167	833
Professional services	2,000	2,000	4,000	(2,000)
Utilities	1,000	1,000	495	505
Rental and cleaning	1,500	1,500	1,150	350
Logan well users	200	200	278	(78)
Repairs - building/grounds	5,000	5,000	1,212	3,788
Grass and tree replacement	3,500	3,500		3,500
Maintenance on equipment	2,000	2,000		2,000
Miscellaneous	300	300		300
Total sunset gardens	23,790	23,790	15,839	7,951
Shooting complex				
Salaries	7,000	7,000	8,109	(1,109)
Social security	434	434	503	(69)
Medicare	102	102	117	(15)
Workman's compensation	250	250	206	44
Retirement	260	260	306	(46)
Health insurance	1,000	1,000	1,219	(219)
Life insurance	6	6	6	-
Disability insurance	29	29	40	(11)
Unemployment insurance	14	14	16	(2)
Operating supplies	2,500	2,500	1,930	570
Membership expense	1,500	1,500	616	884
Target expense	8,500	8,500	2,558	5,942
Gas, oil and antifreeze	225	225	149	76
Repair and maint supplies	750	750	1,379	(629)
Professional services	150	150		150
Postage	150	150	150	-
Advertising	200	200		200
Utilities	3,500	3,500	2,580	920
Port a pots rental and cleaning	2,000	2,000	1,600	400
Maintenance on buildings	2,200	2,200	1,200	1,000
Equipment repair	2,000	2,000	1,343	657
Dues and meetings	100	100		100
Training	150	150		150
Donated funds projects	5,000	5,000	5,426	(426)
Total shooting complex	38,020	38,020	29,453	8,567

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Veterans office				
Salaries	34,320	34,320	34,992	(672)
Social security	2,128	2,128	2,179	(51)
Medicare	498	498	510	(12)
Workman's compensation	54	54	54	-
Retirement	1,373	1,373	1,400	(27)
Health insurance	12,159	12,159		12,159
Life insurance	67	67	67	-
Disability insurance	151	151	144	7
Unemployment insurance	69	69	70	(1)
Office supplies	800	800	480	320
Telephone	1,500	1,500	1,216	284
Postage and box rent	100	100	24	76
Travel and transportation	350	350	342	8
Maintenance contract	500	500	113	387
Miscellaneous	250	250		250
Dues and meetings	5,050	5,050	244	4,806
Veteran donation	200	200		200
Total veterans office	59,569	59,569	41,835	17,734
Heritage center				
Salaries	72,807	72,807	77,442	(4,635)
Social security	4,514	4,514	4,114	400
Medicare	1,056	1,056	962	94
Workman's compensation	53	53	53	-
Retirement	2,152	2,152	2,175	(23)
Health insurance	12,159	12,159	18,499	(6,340)
Life insurance	67	67	67	-
Disability insurance	285	285	225	60
Unemployment insurance	146	146	155	(9)
Office supplies	650	650	637	13
Operating supplies	100	100	25	75
Maintenance supplies	100	100	24	76
Silver Sneaker expenses	2,200	2,200	933	1,267
Professional services	2,750	2,750	1,223	1,527
Telephone	2,400	2,400	2,255	145
Postage	150	150	164	(14)
Advertising and legal notices	350	350		350

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Maintenance contracts	1,400	1,400	1,703	(303)
Miscellaneous			200	(200)
Senior center activities	5,600	5,600	1,582	4,018
Staff training	500	500	364	136
Total heritage center	109,439	109,439	112,802	(3,363)
Desoto youth				
Operating supplies	200	200	166	34
Utilities	15,000	15,000	12,623	2,377
Maintenance on buildings	6,000	6,000	17	5,983
Desoto financial expense	2,500	2,500	2,894	(394)
Total desoto youth	23,700	23,700	15,700	8,000
Library				
Fleming library	450	450	450	-
Crook library	450	450	450	-
Total library	900	900	900	-
Total auxiliary services	630,609	959,294	953,504	5,790
Health and welfare				
Health department	210,529	210,529	210,529	-
Total health department	210,529	210,529	210,529	-
Mental health				
Eastern Colorado services	100,000	100,000	100,000	-
Senate bill 10-175	1,000	1,000		1,000
Total mental health	101,000	101,000	100,000	1,000
Total health and welfare	311,529	311,529	310,529	1,000

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Tourist information center				
Salaries	85,083	85,083	85,107	(24)
Social security	5,275	5,275	5,186	89
Medicare	1,234	1,234	1,213	21
Workman's compensation	65	65	65	-
Retirement	2,156	2,156	2,177	(21)
Health insurance	12,159	12,159	12,269	(110)
Life insurance	67	67	58	9
Disability insurance	285	285	225	60
Unemployment insurance	170	170	171	(1)
Office supplies	400	400	407	(7)
Operating supplies	300	300	349	(49)
Telephone	475	475	569	(94)
Postage	50	50		50
Advertising and legal notices	2,000	2,000	1,577	423
Maintenance on equipment	50	50		50
Maintenance contracts	1,000	1,000	1,158	(158)
Dues and meetings	500	500	189	311
Staff training	500	500		500
Total tourist information center	111,769	111,769	110,720	1,049
Intergovernmental cooperation				
NECALG	73,898	73,898	73,898	-
Total intergovernmental cooperation	73,898	73,898	73,898	-
Miscellaneous account				
Logan county chamber dues	600	600	600	-
CCI dues	15,850	15,850	16,000	(150)
NACO dues	454	454	454	-
Litigation fees			46,196	(46,196)
Treasurers fees	175,000	175,000	91,523	83,477
Cafeteria plan expense	7,200	7,200	7,931	(731)
Abatement refunds	5,000	5,000	534	4,466
Christmas appreciation	15,000	15,000	14,721	279
Unemployment account services	1,300	1,300	1,212	88

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Property liability insurance	750,000	750,000	727,808	22,192
Auditing and budgeting	22,500	22,500	20,150	2,350
Maintenance - county vehicles	5,000	5,000	227	4,773
Communication tower utilities	10,000	10,000	6,222	3,778
Clarence corner expense	500	500	704	(204)
Heritage festival donation	1,500	1,500	1,500	-
Small business development	5,000	5,000	5,000	-
Chamber marketing	20,000	20,000	20,000	-
Economic development	48,000	48,000	48,000	-
EMS subsidy	130	130		130
Local fiscal recovery funds	100,000	100,000	100,000	-
LCWCD maintenance	350,000	350,000		350,000
Miscellaneous reserve	2,500	2,500	1,494	1,006
Health insurance reserve	125,000	125,000	63,133	61,867
Contingency reserve	1,202,000	1,484,215	27,579	1,456,636
Total miscellaneous account	2,862,534	3,144,749	1,200,988	1,943,761
Debt service				
Principal			59,038	(59,038)
Total expenditures	<u>\$ 16,072,649</u>	<u>\$ 16,740,416</u>	<u>\$ 13,741,583</u>	<u>\$ 2,998,833</u>

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Budgetary Comparison Schedules – Road and Bridge Fund

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

LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Taxes				
General property	\$ 1,669,895	\$ 1,669,895	\$ 1,678,160	\$ 8,265
Specific ownership	167,000	167,000	225,398	58,398
Delinquent taxes and interest			5,916	5,916
Sales tax	1,135,000	1,135,000	1,218,797	83,797
Use tax	24,000	24,000	38,125	14,125
Total taxes	2,995,895	2,995,895	3,166,396	170,501
Licenses and permits				
Road and highway permits			2,263	2,263
Total licenses and permits	-	-	2,263	2,263
Intergovernmental				
Highway users tax	4,000,000	4,000,000	4,306,109	306,109
Flood disaster revenue			39,920	39,920
Motor vehicle fee \$1.50	22,000	22,000	14,888	(7,112)
Motor vehicle fee \$2.50	31,000	31,000	34,305	3,305
Missile site road maintenance	46,919	46,919	46,919	-
Federal bridge grant	1,829,202	1,829,202	2,018,887	189,685
Property tax backfill		157,232	157,232	-
Total intergovernmental	5,929,121	6,086,353	6,618,260	531,907
Charges for services				
MV emissions fee	300	300	524	224
Materials and services	500	500	3,245	2,745
Total charges for services	800	800	3,769	2,969
Miscellaneous revenue				
Capital credits			1,564	1,564
Refunds of expenditures	1,000	1,000	344	(656)
Refunds - county vehicle expense	10,000	10,000	10,023	23
Refunds - salary and fringe	1,000	1,000	2,268	1,268
Insurance claims			27,677	27,677
Total miscellaneous	12,000	12,000	41,876	29,876
Total revenues	\$ 8,937,816	\$ 9,095,048	\$ 9,832,564	\$ 737,516

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LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
General government				
Treasurer's fees	\$ 99,000	\$ 99,000	\$ 99,977	\$ (977)
Public works				
Salaries	2,134,786	2,134,786	2,013,313	121,473
Social security	132,357	132,357	121,402	10,955
Medicare	30,954	30,954	28,393	2,561
Workman's compensation	74,253	74,253	74,250	3
Retirement	82,791	82,791	77,261	5,530
Health insurance	498,519	498,519	423,011	75,508
Life insurance	2,745	2,745	2,151	594
Disability insurance	10,948	10,948	7,807	3,141
Unemployment insurance	4,270	4,270	4,030	240
Cafeteria plan expense	2,562	2,562	2,766	(204)
Office supplies	1,200	1,200	1,406	(206)
Shop supplies	5,000	5,000	4,272	728
Rug and uniform cleaning	5,500	5,500	8,010	(2,510)
Road construction supplies	6,500	6,500	3,877	2,623
Crack filling	27,500	27,500	25,400	2,100
Freight	15,000	15,000	8,139	6,861
Sealcoat	250,000	250,000	166,229	83,771
Road oil - overlay	6,000,000	6,000,000	5,929,112	70,888
Gravel and sand	130,000	130,000	90,684	39,316
Culverts	80,000	80,000	38,091	41,909
Patching	15,000	15,000	7,242	7,758
Dust control	90,000	90,000	65,691	24,309
Steel and iron	3,000	3,000	921	2,079
Road signs	25,000	25,000	25,084	(84)
Paint	25,000	25,000	16,438	8,562
Chemicals	47,500	47,500	47,500	-
Gas, oil and antifreeze	650,000	650,000	624,208	25,792
Tires and tubes	75,000	75,000	76,220	(1,220)
Maintenance on equipment	250,000	250,000	437,937	(187,937)
Maintenance on autos	35,000	35,000	43,752	(8,752)
Repair on county vehicles	6,500	6,500	3,601	2,899
Small tools	2,500	2,500	3,408	(908)
Professional services			450	(450)
IT maintenance	7,000	7,000	5,167	1,833
Telephone	5,600	5,600	8,695	(3,095)
Postage	550	550	424	126
Telephone support	350	350		350

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Advertising and legal notices	1,500	1,500	1,264	236
Property and liability insurance	250,000	250,000	233,670	16,330
Utilities	46,000	46,000	40,122	5,878
Maintenance on buildings	10,000	10,000	13,625	(3,625)
Maintenance on radios	2,500	2,500	1,997	503
Maintenance contracts	960	960	1,057	(97)
Rentals of buildings and land	850	850	1,775	(925)
Rentals of equipment	335,957	335,957	32,685	303,272
Miscellaneous	2,500	2,500	1,242	1,258
Memberships and dues	115	115	70	45
Meeting expense	500	500		500
Staff training	600	600		600
Gravel permit fee	5,000	5,000	4,322	678
Mined land reclamation	6,500	6,500		6,500
Bridge repair and replacement	400,000	400,000	4,010	395,990
Natural disaster expense	5,000	5,000		5,000
Railroad crossing expense	135,000	135,000		135,000
Drug testing	1,200	1,200	988	212
Auditing and budgeting	1,600	1,600	1,600	-
Bridge repair grant	2,877,893	2,877,893	2,691,352	186,541
Municipalities	235,163	235,163	234,984	179
Health insurance reserve	55,000	55,000	16,946	38,054
Total public works	15,106,723	15,106,723	13,678,051	1,428,672
Capital outlay	105,000	105,000	371,897	(266,897)
Debt service				
Principal			303,762	(303,762)
Reserve for contingency		157,232		157,232
Total expenditures	<u>\$ 15,310,723</u>	<u>\$ 15,467,955</u>	<u>\$ 14,453,687</u>	<u>\$ 1,014,268</u>

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Budgetary Comparison Schedules – Human Services Fund

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

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 853,502	\$ 853,502	\$ 859,116	\$ 5,614
Specific ownership	89,000	89,000	110,964	21,964
Delinquent taxes and interest			1,425	1,425
Total taxes	942,502	942,502	971,505	29,003
Intergovernmental				
Colorado works	840,661	840,661	528,046	(312,615)
Child care	444,361	444,361	208,530	(235,831)
Child welfare	1,672,261	1,672,261	1,412,528	(259,733)
Child welfare SB15-242	72,713	72,713	117,035	44,322
County administration	1,158,477	1,158,477	1,317,399	158,922
Core services	510,872	510,872	439,339	(71,533)
Child support enforcement	287,211	287,211	256,097	(31,114)
Low-income home energy assistance program	32,346	32,346	25,678	(6,668)
Adult protective services	136,454	136,454	125,443	(11,011)
Old age pension	44,915	44,915	38,653	(6,262)
Food assistance job search	44,695	44,695	47,808	3,113
Senate Bill 80	166,015	166,015		(166,015)
Parental fees	112,000	112,000	1,758	(110,242)
Enhanced funding	14,625	14,625	12,358	(2,267)
Performance based HB 1451	40,000	40,000	16,215	(23,785)
Educational stability grant	2,400	2,400	2,310	(90)
Security grant			39,598	39,598
Homelessness grant			56,681	56,681
Family voices grant			4,268	4,268
Other donations	15,000	15,000	9,711	(5,289)
Property tax backfill			80,363	80,363
Total intergovernmental	5,595,006	5,595,006	4,739,818	(855,188)
Miscellaneous				
Child support retainage	9,600	9,600	9,616	16
Other			313	313
Total miscellaneous	9,600	9,600	9,929	329
Total revenues	\$ 6,547,108	\$ 6,547,108	\$ 5,721,252	\$ (825,856)

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
Health and welfare				
Aid to the needy disabled	\$ 22,050	\$ 22,050	\$ 2,918	\$ 19,132
Colorado works	1,032,343	1,032,343	694,504	337,839
Child care	509,399	509,399	274,548	234,851
Child welfare	2,545,094	2,545,094	2,054,787	490,307
Child welfare SB15-242	72,713	72,713	117,035	(44,322)
County administration	1,149,272	1,149,272	1,211,423	(62,151)
Core services	621,407	621,407	522,234	99,173
Child support enforcement	385,289	385,289	328,330	56,959
Low-income home energy assistance program	32,346	32,346	25,678	6,668
Adult protective services	168,068	168,068	155,842	12,226
Old age pension	45,465	45,465	37,459	8,006
Food assistance job search	103,373	103,373	85,496	17,877
Senate Bill 80	166,015	166,015		166,015
Parental fees	112,000	112,000	1,758	110,242
Enhanced funding	14,625	14,625	12,358	2,267
Performance based HB 1451	40,000	40,000	16,215	23,785
Educational stability grant	3,000	3,000	2,888	112
General assistance	10,000	10,000	69	9,931
County cars	(1,000)	(1,000)	(17,765)	16,765
Security grant			39,598	(39,598)
Homelessness grant			51,428	(51,428)
Family voices grant			9,417	(9,417)
Step Out donated funds	15,000	15,000	9,711	5,289
Miscellaneous	550	550		550
Total expenditures	<u>\$ 7,047,009</u>	<u>\$ 7,047,009</u>	<u>\$ 5,635,931</u>	<u>\$ 1,411,078</u>

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Budgetary Comparison Schedules – Capital Expenditures Fund

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

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 742,175	\$ 742,175	\$ 745,995	\$ 3,820
Specific ownership	74,218	74,218	100,175	25,957
Delinquent taxes and interest			1,713	1,713
Total taxes	816,393	816,393	847,883	31,490
Intergovernmental				
JBBS contract revenue	450,000	450,000	391,575	(58,425)
Ambulance state grant	150,000	150,000		(150,000)
Shooting complex grant	78,612	78,612	56,821	(21,791)
Tourist center grant	40,000	40,000	30,292	(9,708)
Elections improvement grant		182,518	182,407	(111)
Property tax backfill		69,881	69,881	-
Total intergovernmental	718,612	971,011	730,976	(240,035)
Charges for services				
Ballpark sewer tap fee	1,000	1,000	1,193	193
Miscellaneous				
Earnings on investments			610	610
Total revenues	<u>\$ 1,536,005</u>	<u>\$ 1,788,404</u>	<u>\$ 1,580,662</u>	<u>\$ (207,742)</u>

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
General government				
Auditing and budgeting	\$ 450	\$ 450	\$ 450	\$ -
Treasurer's fees	14,844	14,844	16,352	(1,508)
Total general government	15,294	15,294	16,802	(1,508)
Health and welfare				
JBBS contract expense	450,000	450,000	391,575	58,425
Total health and welfare	450,000	450,000	391,575	58,425
Capital outlay				
Ballpark sewer line	50,000	50,000		50,000
Ambulance equipment	200,000	200,000	218,233	(18,233)
Ambulance equipment reserve	150,000	150,000		150,000
Commissioner - equipment	9,544	9,544	8,367	1,177
Finance - equipment	253,255	253,255	152,066	101,189
Treasurer - equipment	6,500	6,500	5,972	528
Jail - equipment	41,604	41,604	44,699	(3,095)
Sheriff - equipment	111,139	111,139	111,139	-
Sheriff - vehicles	125,594	125,594	164,789	(39,195)
Planning and zoning equipment	2,870	2,870	2,870	-
NECTA vehicle - county share	38,098	38,098		38,098
Buildings and grounds - equipmen	114,000	114,000	105,750	8,250
Coroner - equipment	3,000	3,000	2,411	589
OEM - equipment	2,500	2,500	2,402	98
Election improvement grant		182,518	252,241	(69,723)
Tourist center tourism grant	39,000	39,000	40,070	(1,070)
Shooting range small grant	4,950	4,950	5,204	(254)
Shooting range improvements	99,866	99,866	70,812	29,054
Total capital outlay	1,251,920	1,434,438	1,187,025	247,413
Reserve for contingency	500,000	569,881	696	569,185
Total expenditures	<u>\$ 2,217,214</u>	<u>\$ 2,469,613</u>	<u>\$ 1,596,098</u>	<u>\$ 873,515</u>

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Budgetary Comparison Schedules – Sales and Use Tax Capital Improvement Fund

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

LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
Sales tax	\$ 2,270,000	\$ 2,270,000	\$ 2,437,595	\$ 167,595
Use tax	24,000	24,000	76,250	52,250
Total taxes	2,294,000	2,294,000	2,513,845	219,845
Miscellaneous revenue				
Earnings on investments	4,000	4,000	18,442	14,442
Utility credit			4,063	4,063
Total miscellaneous	4,000	4,000	22,505	18,505
Total revenues	\$ 2,298,000	\$ 2,298,000	\$ 2,536,350	\$ 238,350

LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
General government				
Courthouse maintenance	\$ 36,000	\$ 36,000	\$ 6,000	\$ 30,000
Treasurer's fees	46,000	46,000	50,355	(4,355)
Total general government	82,000	82,000	56,355	25,645
Public safety				
Justice center utilities	250,000	250,000	242,531	7,469
Justice center building repairs	53,500	53,500	17,452	36,048
Justice center maintenance contract	10,650	10,650	10,650	-
Total public safety	314,150	314,150	270,633	43,517
Auxiliary services				
Heritage center maintenance	57,000	57,000		57,000
Health and welfare				
Central services building repairs and maintenance	100,112	100,112	61,416	38,696
Culture and recreation				
Fairgrounds maintenance	99,500	99,500	78,688	20,812
Capital outlay				
Courthouse improvements			189,495	(189,495)
Justice center improvements	100,000	100,000	94,231	5,769
Fairgrounds improvements	15,000	15,000		15,000
Fairgrounds event center building	1,325,000	1,325,000	1,764,581	(439,581)
Miscellaneous improvements	1,000,000	1,000,000		1,000,000
Total capital outlay	2,440,000	2,440,000	2,048,307	391,693
Total expenditures	\$ 3,092,762	\$ 3,092,762	\$ 2,515,399	\$ 577,363

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Budgetary Comparison Schedules – Solid Waste Disposal Fund

This fund is used to account for the operation of the County's landfill. Property tax and disposal fees are the main source of revenue to operate.

LOGAN COUNTY, COLORADO
Solid Waste Disposal Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 371,088	\$ 371,088	\$ 372,957	\$ 1,869
Specific ownership	37,000	37,000	51,678	14,678
Delinquent taxes and interest			1,826	1,826
Total taxes	408,088	408,088	426,461	18,373
Intergovernmental				
Property tax backfill		34,941	34,941	-
Charges for services				
Landfill disposal fees	600,000	600,000	841,038	241,038
Recycling fees	4,000	4,000	1,345	(2,655)
Closure cost surcharge	57,000	57,000	66,727	9,727
E-waste recycling fees	500	500	510	10
Total charges for services	661,500	661,500	909,620	248,120
Miscellaneous revenue				
Insurance claims			7,775	7,775
Dividends and forfeitures			671	671
Total miscellaneous	-	-	8,446	8,446
Total revenues	\$ 1,069,588	\$ 1,104,529	\$ 1,379,468	\$ 274,939

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LOGAN COUNTY, COLORADO
Solid Waste Disposal Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
General government				
Treasurer's fees	\$ 7,422	\$ 7,422	\$ 8,195	\$ (773)
Public works				
Salaries	302,210	302,210	240,911	61,299
Social security	18,737	18,737	14,924	3,813
Medicare	4,382	4,382	3,490	892
Workman's compensation	11,528	11,528	11,560	(32)
Retirement	12,008	12,008	9,568	2,440
Health insurance	60,795	60,795	50,594	10,201
Life insurance	335	335	243	92
Disability	1,306	1,306	756	550
Unemployment insurance	604	604	482	122
Cafeteria plan expense	282	282	300	(18)
Office supplies	5,000	5,000	2,621	2,379
Operating supplies	17,250	17,250	8,411	8,839
Gas, oil and antifreeze	65,000	65,000	56,148	8,852
Solid waste disposal fee	35,000	35,000	35,028	(28)
Professional services	70,000	70,000	19,233	50,767
IT maintenance	5,200	5,200	4,576	624
Telephone	4,500	4,500	4,067	433
Postage	3,200	3,200	341	2,859
Advertising and legal notices	1,500	1,500	1,082	418
Property liability insurance	27,000	27,000	22,095	4,905
Utilities	8,500	8,500	4,490	4,010
Maintenance on building	2,000	2,000	6,266	(4,266)
Maintenance at landfill	20,000	20,000	3,231	16,769
Tire recycle	9,500	9,500	12,574	(3,074)
Spraying	500	500		500
E-waste recycling	3,000	3,000	1,953	1,047
Maintenance on equipment	85,000	85,000	68,816	16,184
Maintenance contracts	1,000	1,000	3,396	(2,396)
Equipment and fixture rental	500	500	236	264
Miscellaneous	300	300	100	200
Permits	3,000	3,000	1,004	1,996
Memberships and dues	2,250	2,250	540	1,710
Meeting expense	250	250		250
Well testing	8,500	8,500	2,799	5,701
Staff training	5,500	5,500		5,500
Health insurance reserve	8,000	8,000	2,404	5,596
New cell development	750,000	750,000		750,000

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Equipment replacement reserve	100,000	100,000		100,000
Financial assurance	850	850		850
Closure costs reserve	795,000	795,000		795,000
Total public works	2,449,487	2,449,487	594,239	1,855,248
Capital outlay	950,000	950,000	919,000	31,000
Reserve for contingency		34,941		34,941
Total expenditures	<u>\$ 3,406,909</u>	<u>\$ 3,441,850</u>	<u>\$ 1,521,434</u>	<u>\$ 1,920,416</u>

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

The County reports the following nonmajor governmental funds:

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

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

LOGAN COUNTY, COLORADO
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2024

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Conservation Trust Fund
Assets				
Cash and cash investments	\$ 237,616	\$ 62,275	\$ 1,076,331	\$ 312,840
Property taxes receivable		75,243		
Accounts receivable	9,231	294	92,387	124
Total assets	\$ 246,847	\$ 137,812	\$ 1,168,718	\$ 312,964
Liabilities				
Accounts payable	\$ 10,544	\$ 2,856	\$ 8,982	
Accrued salaries and benefits				
Unearned revenues				
Total liabilities	10,544	2,856	8,982	\$ -
Deferred inflows of resources				
Deferred property tax revenues		75,243		
Total deferred inflows of resources	-	75,243	-	-
Fund balance				
Restricted for:				
Emergencies				
Public safety			1,159,736	
Culture and recreation				312,964
Committed to:				
Public safety				
Health and welfare				
Culture and recreation	236,303	59,713		
Total fund balance	236,303	59,713	1,159,736	312,964
Total liabilities, deferred inflows of resources and fund balance	\$ 246,847	\$ 137,812	\$ 1,168,718	\$ 312,964

Special Revenue Funds			
Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
\$ 131,188	\$ 307,111	\$ 296,347	\$ 2,423,708
		146,968	222,211
425,749	10	5,063	532,858
<u>\$ 556,937</u>	<u>\$ 307,121</u>	<u>\$ 448,378</u>	<u>\$ 3,178,777</u>
\$ 56,086		\$ 1,429	\$ 79,897
	\$ 690	4,197	4,887
330,060			330,060
386,146	690	5,626	414,844
		146,968	222,211
-	-	146,968	222,211
		7,400	7,400
			1,159,736
			312,964
170,791			170,791
	306,431	288,384	288,384
			602,447
<u>170,791</u>	<u>306,431</u>	<u>295,784</u>	<u>2,541,722</u>
<u>\$ 556,937</u>	<u>\$ 307,121</u>	<u>\$ 448,378</u>	<u>\$ 3,178,777</u>

LOGAN COUNTY, COLORADO**Nonmajor Governmental Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2024**

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Conservation Trust Fund
Revenues				
Taxes	\$ 143,374	\$ 27,618		
Intergovernmental		2,271		\$ 79,232
Charges for services			\$ 524,264	
Miscellaneous	2,389		37,589	1,544
Total revenues	145,763	29,889	561,853	80,776
Expenditures				
Current				
General government		532		
Public safety			389,013	
Health and welfare				
Culture and recreation	99,359	59,543		39,012
Capital outlay				
Total expenditures	99,359	60,075	389,013	39,012
Excess of revenues over (under) expenditures	46,404	(30,186)	172,840	41,764
Other financing sources				
Transfers in				
Net change in fund balances	46,404	(30,186)	172,840	41,764
Fund balance at beginning of year	189,899	89,899	986,896	271,200
Fund balance at end of year	\$ 236,303	\$ 59,713	\$ 1,159,736	\$ 312,964

Special Revenue Funds			
Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
		\$ 77,067	\$ 248,059
		16,027	97,530
\$ 889,887	\$ 537,438	56,650	2,008,239
	8,217	33,060	82,799
889,887	545,655	182,804	2,436,627
		1,679	2,211
984,057			1,373,070
		206,714	206,714
	525,587		723,501
	885		885
984,057	526,472	208,393	2,306,381
(94,170)	19,183	(25,589)	130,246
200,000			200,000
105,830	19,183	(25,589)	330,246
64,961	287,248	321,373	2,211,476
\$ 170,791	\$ 306,431	\$ 295,784	\$ 2,541,722

LOGAN COUNTY, COLORADO
Lodging Tourism Tax Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
Lodging tax	\$ 110,000	\$ 110,000	\$ 143,374	\$ 33,374
Miscellaneous				
Other income	3,500	3,500	2,389	(1,111)
Total revenues	113,500	113,500	145,763	32,263
Expenditures				
Culture and recreation				
Tourism projects	125,000	125,000	41,774	83,226
Tourism manager's salary	33,000	33,000	33,000	-
Welcome center	12,000	12,000	13,830	(1,830)
Logan county fair board	6,000	6,000	6,000	-
Certified distributions	1,000	1,000		1,000
Tourism conference	2,000	2,000	1,690	310
Volunteer incentives	2,500	2,500		2,500
Northeast Colorado travel region	2,000	2,000		2,000
Tourist center donations	3,500	3,500	3,065	435
Total culture and recreation	187,000	187,000	99,359	87,641
Reserve for contingency	94,189	94,189		94,189
Total expenditures	281,189	281,189	99,359	181,830
Net change in fund balance	\$ (167,689)	\$ (167,689)	46,404	\$ 214,093
Fund balance at beginning of year			189,899	
Fund balance at end of year			\$ 236,303	

LOGAN COUNTY, COLORADO
Television Translator Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 24,121	\$ 24,121	\$ 24,254	\$ 133
Specific ownership	2,412	2,412	3,256	844
Delinquent taxes and interest			108	108
Total taxes	26,533	26,533	27,618	1,085
Intergovernmental				
Property tax backfill		2,271	2,271	-
Total revenues	26,533	28,804	29,889	1,085
Expenditures				
General government				
Treasurer's fees	482	482	532	(50)
Culture and recreation				
Supplies and repairs	8,000	8,000	1,945	6,055
Professional services	2,000	2,000	450	1,550
Telephone	3,200	3,200	3,000	200
IP signal delivery	10,500	10,500	10,500	-
Advertising	100	100		100
Property liability insurance	1,500	1,500	1,044	456
Utilities	14,500	14,500	10,295	4,205
Repair and maintenance	12,000	12,000	8,605	3,395
Maintenance contracts	19,764	19,764	19,764	-
Miscellaneous	100	100		100
Tower lease	4,000	4,000	3,940	60
Equipment replacement reserve	20,000	20,000		20,000
Total culture and recreation	95,664	95,664	59,543	36,121
Reserve for contingency		2,271		2,271
Total expenditures	96,146	98,417	60,075	38,342
Net change in fund balance	\$ (69,613)	\$ (69,613)	(30,186)	\$ 39,427
Fund balance at beginning of year			89,899	
Fund balance at end of year			\$ 59,713	

LOGAN COUNTY, COLORADO
E 911 Authority
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
E911 surcharge	\$ 550,000	\$ 550,000	\$ 524,264	\$ (25,736)
Miscellaneous				
Earnings on investments	10,000	10,000	37,589	27,589
Total revenues	560,000	560,000	561,853	1,853
Expenditures				
Public safety				
Office supplies	1,000	1,000	946	54
Professional services	5,000	5,000	4,050	950
GIS license	5,000	5,000		5,000
Travel and transportation	3,000	3,000		3,000
Insurance	5,000	5,000	5,448	(448)
Equipment and fixture repair	5,000	5,000	1,763	3,237
Emergency notification	20,000	20,000	20,927	(927)
Text to 911	3,300	3,300	6,930	(3,630)
Bank fees	200	200	162	38
Audit	500	500		500
Telephone services	35,000	35,000	30,337	4,663
E911 share of dispatch center	113,000	113,000	107,784	5,216
Tech support	11,500	11,500	660	10,840
Training	15,000	15,000	3,706	11,294
Public education	2,500	2,500		2,500
Advertising and legal notices	500	500		500
Total public safety	225,500	225,500	182,713	42,787
Capital outlay	337,176	337,176	117,858	219,318
Reserve for contingency	1,089,848	1,089,848	88,442	1,001,406
Total expenditures	1,652,524	1,652,524	389,013	1,263,511
Net change in fund balance	\$ (1,092,524)	\$ (1,092,524)	172,840	\$ 1,265,364
Fund balance at beginning of year			986,896	
Fund balance at end of year			\$ 1,159,736	

LOGAN COUNTY, COLORADO
Conservation Trust Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Intergovernmental				
Lottery funds	\$ 90,000	\$ 90,000	\$ 79,232	\$ (10,768)
Miscellaneous				
Earnings on investments	1,000	1,000	1,544	544
Total revenues	91,000	91,000	80,776	(10,224)
Expenditures				
Culture and recreation				
Fairgrounds improvements	9,600	9,600	34,012	(24,412)
Reserve for contingency	250,000	250,000	5,000	245,000
Total expenditures	259,600	259,600	39,012	220,588
Net change in fund balance	<u>\$ (168,600)</u>	<u>\$ (168,600)</u>	41,764	<u>\$ 210,364</u>
Fund balance at beginning of year			271,200	
Fund balance at end of year			<u>\$ 312,964</u>	

LOGAN COUNTY, COLORADO
Ambulance Service Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
Ambulance fees	\$ 853,500	\$ 853,500	\$ 889,887	\$ 36,387
Total revenues	853,500	853,500	889,887	36,387
Expenditures				
Public safety				
Contract personnel expense	712,006	712,006	747,284	(35,278)
Operating supplies	20,000	20,000	16,251	3,749
Protective clothing	6,000	6,000	2,382	3,618
Medical supplies	65,000	65,000	49,722	15,278
Gas, oil and antifreeze	15,000	15,000	10,611	4,389
Professional services	60,000	60,000	70,339	(10,339)
Telephone and internet	357	357	410	(53)
Postage	40	40	19	21
Property and liability insurance	9,300	9,300	10,232	(932)
Vehicle insurance	9,000	9,000	6,172	2,828
Maintenance on vehicles	17,000	17,000	19,548	(2,548)
Maintenance service contracts	2,537	2,537		2,537
Miscellaneous			9,811	(9,811)
Memberships and dues	2,200	2,200	64	2,136
Administrative fee	25,000	25,000	25,000	-
Uniforms for firefighters	6,000	6,000	4,755	1,245
Training and recertification	10,000	10,000	10,567	(567)
Physical exams	1,000	1,000	440	560
Auditing and budgeting	450	450	450	-
Total public safety	960,890	960,890	984,057	(23,167)
Reserve for contingency		200,000		200,000
Total expenditures	960,890	1,160,890	984,057	176,833
Excess of revenues over (under) expenditures	(107,390)	(307,390)	(94,170)	213,220
Other financing sources				
Transfers in	250,000	450,000	200,000	(250,000)
Net change in fund balance	\$ 142,610	\$ 142,610	105,830	\$ (36,780)
Fund balance at beginning of year			64,961	
Fund balance at end of year			\$ 170,791	

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LOGAN COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Charges for services				
Night show admission fees	\$ 110,000	\$ 110,000	\$ 110,963	\$ 963
Night show sponsors	10,000	10,000	10,000	-
Night show concessions	400	400	496	96
Night show party zone	18,000	18,000	16,740	(1,260)
Demolition derby admission fees	64,000	64,000	66,587	2,587
Demolition derby sponsor	5,000	5,000	11,000	6,000
Bull riding admission fees	34,000	34,000	36,382	2,382
Bull riding sponsor	20,000	20,000	23,300	3,300
Carnival	80,000	80,000	83,768	3,768
Booth space rentals	30,000	30,000	28,350	(1,650)
RV camping rental	8,500	8,500	12,772	4,272
Queen fundraising	5,700	5,700	3,143	(2,557)
Junior rodeo entry fees	600	600	795	195
Sponsorships	45,000	45,000	58,350	13,350
Beer garden revenue	12,000	12,000	13,000	1,000
PRCA rodeo admission fees	37,000	37,000	41,792	4,792
PRCA rodeo and other sponsors	20,000	20,000	20,000	-
Total charges for services	500,200	500,200	537,438	37,238
Miscellaneous				
Lodging tax pledge	6,000	6,000	6,000	-
Other			1,920	1,920
Reimbursement of expenditures	450	450	297	(153)
Cowboy channel media rights	2,000	2,000		(2,000)
Total miscellaneous	8,450	8,450	8,217	(233)
Total revenues	508,650	508,650	545,655	37,005
Expenditures				
Culture and recreation				
Salaries	29,610	29,610	34,676	(5,066)
Social security	1,836	1,836	2,150	(314)
Medicare	429	429	503	(74)
Workman's compensation	60	60	60	-
Retirement	764	764	606	158
Health insurance	6,080	6,080		6,080
Life insurance	33	33		33

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Disability	101	101		101
Unemployment insurance	59	59	69	(10)
Cafeteria plan expense	54	54	54	-
Supplies	2,200	2,200	5,341	(3,141)
Postage	800	800	625	175
Refund building and grounds OT	6,500	6,500	7,150	(650)
Refund road and bridge wages	2,200	2,200	2,268	(68)
Refund sheriff overtime	7,500	7,500	7,597	(97)
Ticket takers contract	8,000	8,000		8,000
Grandstand cleaning	4,000	4,000	3,500	500
Restroom cleaning	4,000	4,000	3,400	600
Gate keeper	3,000	3,000	2,700	300
Ambulance standby	1,400	1,400	1,160	240
Golf cart service	3,600	3,600		3,600
Fair board manager	6,946	6,946	6,946	-
Fair board members	1,500	1,500	1,416	84
Superintendent barbeque	5,000	5,000	550	4,450
Professional services			150	(150)
IT maintenance	50	50	58	(8)
Auditing and budgeting	450	450	450	-
4-H livestock budget	1,200	1,200	40	1,160
4-H horse program	300	300		300
4-H sale/purchase livestock	600	600		600
Service charges	20,000	20,000	18,351	1,649
Printing and advertising	33,000	33,000	27,051	5,949
Fuel	500	500	1,023	(523)
Utilities	8,500	8,500	7,441	1,059
Rental and cleaning	20,000	20,000	28,496	(8,496)
Equipment rental	1,900	1,900	6,914	(5,014)
Miscellaneous expense	550	550	352	198
Membership and dues	850	850	1,930	(1,080)
Meeting expenses	3,000	3,000	1,251	1,749
Night show contract	85,000	85,000	75,000	10,000
Night show stage, sound, light	42,000	42,000	45,783	(3,783)
Night show meals and lodging	4,000	4,000	4,981	(981)
Night show electrical	1,100	1,100	1,575	(475)
Night show insurance	3,400	3,400	3,773	(373)
Night show miscellaneous	1,200	1,200	1,765	(565)

(continued)

LOGAN COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Demolition derby contract	10,800	10,800	10,800	-
Demolition derby purse money	29,000	29,000	34,000	(5,000)
Bull riding contract	50,250	50,250	42,950	7,300
Bull riding VIP catering	3,000	3,000	5,055	(2,055)
Bull riding miscellaneous	776	776	3,774	(2,998)
Booth space deposit refund	1,000	1,000	1,400	(400)
Utilities for camping spots	2,900	2,900	4,791	(1,891)
Rodeo queen expense	5,700	5,700	1,359	4,341
Rodeo queen saddle			1,660	(1,660)
Junior rodeo hay and feed	100	100		100
Junior rodeo miscellaneous	1,500	1,500	108	1,392
Junior rodeo awards	725	725	702	23
Parade expense	1,500	1,500	400	1,100
Carnival contract	37,000	37,000	36,400	600
PRCA stock contract	33,109	33,109	33,771	(662)
PRCA hay and feed	750	750	1,000	(250)
PRCA brand acknowledgement	10,350	10,350		10,350
PRCA judging and labor	1,500	1,500	1,200	300
PRCA meals and lodging	2,100	2,100	3,190	(1,090)
PRCA approval fees and dues	1,625	1,625	1,650	(25)
PRCA entertainer	3,000	3,000	3,000	-
PRCA rodeo screen	6,000	6,000	6,000	-
PRCA programs and printing	1,200	1,200	790	410
PRCA purse money	26,000	26,000	23,000	3,000
Tough enough to wear pink	1,600	1,600	1,432	168
Rodeo miscellaneous	500	500		500
Total culture and recreation	555,257	555,257	525,587	29,670
Capital outlay	9,800	9,800	885	8,915
Total expenditures	565,057	565,057	526,472	38,585
Net change in fund balance	\$ (56,407)	\$ (56,407)	19,183	\$ 75,590
Fund balance at beginning of year			287,248	
Fund balance at end of year			\$ 306,431	

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LOGAN COUNTY, COLORADO
Pest Control Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 67,030	\$ 67,030	\$ 67,298	\$ 268
Specific ownership	4,166	4,166	9,161	4,995
Delinquent taxes and interest			608	608
Total taxes	71,196	71,196	77,067	5,871
Intergovernmental				
Noxious weed management grant	10,000	10,000		(10,000)
Property tax backfill		16,027	16,027	-
Total intergovernmental	10,000	26,027	16,027	(10,000)
Charges for services				
User charges	53,000	53,000	56,650	3,650
Miscellaneous				
Centennial conservation district	15,000	15,000	15,000	-
Refund/salary and fringe	15,000	15,000	18,060	3,060
Total miscellaneous	30,000	30,000	33,060	3,060
Total revenues	164,196	180,223	182,804	2,581
Expenditures				
General government				
Treasurer's fees	833	833	1,679	(846)
Health and welfare				
Salaries	86,515	86,515	83,642	2,873
Social security	5,364	5,364	5,146	218
Medicare	1,254	1,254	1,203	51
Workman's compensation	1,973	1,973	1,973	-
Retirement	3,061	3,061	3,093	(32)
Health insurance	12,159	12,159	12,269	(110)
Life insurance	67	67	65	2
Disability	337	337	320	17
Unemployment insurance	173	173	167	6
Cafeteria plan expense	54	54	54	-
Office supplies	700	700	398	302
Operating supplies	2,000	2,000	1,489	511

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Chemicals	45,000	45,000	44,815	185
Gas, oil and antifreeze	4,000	4,000	4,473	(473)
Professional services	450	450	450	-
IT maintenance	1,690	1,690	1,124	566
Telephone	1,500	1,500	1,789	(289)
Postage	40	40	39	1
Advertising and legal notices	25	25		25
Property liability insurance	5,500	5,500	7,660	(2,160)
Utilities	9,000	9,000	9,563	(563)
Maintenance on equipment	4,500	4,500	2,530	1,970
Maintenance on buildings	1,500	1,500	403	1,097
Prairie dog control	25,000	25,000	22,819	2,181
Grasshopper control	5,000	5,000		5,000
Miscellaneous	1,200	1,200		1,200
Memberships and dues	500	500	579	(79)
Meeting expense	450	450	651	(201)
Noxious weed management grant	10,000	10,000		10,000
Staff training	100	100		100
Health insurance reserve	2,000	2,000		2,000
Equipment reserve	140,000	140,000		140,000
Total health and welfare	371,112	371,112	206,714	164,398
Reserve for contingency		16,027		16,027
Total expenditures	371,945	387,972	208,393	179,579
Net change in fund balance	\$ (207,749)	\$ (207,749)	(25,589)	\$ 182,160
Fund balance at beginning of year			321,373	
Fund balance at end of year			\$ 295,784	

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

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

LOCAL HIGHWAY FINANCE REPORTSTATE:
COLORADO
YEAR ENDING (mm/yy):
12/24This Information From The Records Of:
Logan CountyPrepared By:
Debbie Unrein**I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE**

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

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

ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway expenditures:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	\$ 4,635,330.00
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	\$ 9,271,834.00
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	\$ -
2. General fund appropriations	\$ -	b. Snow and ice removal	\$ -
3. Other local imposts (from page 2)	\$ 3,320,500.00	c. Other	\$ -
4. Miscellaneous local receipts (from page 2)	\$ 291,742.00	d. Total (a. through c.)	\$ -
5. Transfers from toll facilities	\$ -	4. General administration & miscellaneous	\$ 546,523.00
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	\$ -
a. Bonds - Original Issues	\$ -	6. Total (1 through 5)	\$ 14,453,687.00
b. Bonds - Refunding Issues	\$ -	B. Debt service on local obligations:	
c. Notes	\$ -	1. Bonds:	
d. Total (a. + b. + c.)	\$ -	a. Interest	\$ -
7. Total (1 through 6)	\$ 3,612,242.00	b. Redemption	\$ -
3. Private Contributions	\$ -	c. Total (a. + b.)	\$ -
C. Receipts from State government		2. Notes:	
(from page 2)	\$ 4,355,301.00	a. Interest	\$ -
D. Receipts from Federal Government		b. Redemption	\$ -
(from page 2)	\$ 2,105,726.00	c. Total (a. + b.)	\$ -
E. Total receipts (A.7 + B + C + D)	\$ 10,073,269.00	3. Total (1.c + 2.c)	\$ -
		C. Payments to State for highways	\$ -
		D. Payments to toll facilities	\$ -
		E. Total expenditures (A.6 + B.3 + C + D)	\$ 14,453,687.00

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

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

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

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	\$ 9,324,540.00	\$ 10,073,269.00	\$ 14,453,687.00	\$ 4,944,122.00	\$ -

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
COLORADO
YEAR ENDING (mm/yy):
12/24

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	\$ 1,678,160.00	a. Interest on investments	\$ 5,916.00
b. Other local imposts:		b. Traffic Fines & Penalties	\$ -
1. Sales Taxes	\$ 1,256,922.00	c. Parking Garage Fees	\$ -
2. Infrastructure & Impact Fees	\$ 2,787.00	d. Parking Meter Fees	\$ -
3. Liens	\$ -	e. Sale of Surplus Property	\$ 240,706.00
4. Licenses	\$ -	f. Charges for Services	\$ 3,245.00
5. Specific Ownership &/or Other	\$ 382,631.00	g. Other Misc. Receipts	\$ -
6. Total (1. through 5.)	\$ 1,642,340.00	h. Other	\$ 41,875.00
c. Total (a. + b.)	\$ 3,320,500.00	i. Total (a. through h.)	\$ 291,742.00
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes (from Item I.C.5.)	\$ 4,306,109.00	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	\$ 39,920.00
a. State bond proceeds		b. FEMA	\$ -
b. Project Match	\$ -	c. HUD	\$ -
c. Motor Vehicle Registrations	\$ 49,192.00	d. Federal Transit Administration	\$ -
d. DOLA Grant	\$ -	e. U.S. Corps of Engineers	\$ -
e. Other	\$ -	f. Other Federal	\$ 2,065,806.00
f. Total (a. through e.)	\$ 49,192.00	g. Total (a. through f.)	\$ 2,105,726.00
4. Total (1. + 2. + 3.f)	\$ 4,355,301.00	3. Total (1. + 2.g)	\$ 2,105,726.00
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs	\$ -	\$ -	\$ -
b. Engineering Costs	\$ -	\$ -	\$ -
c. Construction:			
(1). New Facilities	\$ -	\$ -	\$ -
(2). Capacity Improvements	\$ -	\$ -	\$ -
(3). System Preservation	\$ -	\$ 4,635,330.00	\$ 4,635,330.00
(4). System Enhancement And Operation	\$ -	\$ -	\$ -
(5). Total Construction (1)+(2)+(3)+(4)	\$ -	\$ 4,635,330.00	\$ 4,635,330.00
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	\$ -	\$ 4,635,330.00	\$ 4,635,330.00

(Carry forward to page 1)

Notes and Comments:

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Single Audit Section

The Single Audit Section contains the following:

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

LOGAN COUNTY, COLORADO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Pass through program from Colorado Department of Agriculture:			
<u>SNAP Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Supplemental Nutrition Assistance Program	10.551	*	12,777
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	330,242
Total Snap Cluster/U.S. Department of Agriculture			343,019
U.S. Department of Health and Human Services:			
Pass through program from Colorado Department of Human Services:			
Guardianship Assistance	93.090	*	52,818
Title IVE Kinship Navigator Program	93.471	*	164,241
Title IV-E Prevention Program	93.472	*	80,281
Child Support Enforcement	93.563	*	314,088
Low-Income Home Energy Assistance	93.568	*	107,716
Stephanie Tubbs Jones Child Welfare Services Program	93.645	*	72,781
Foster Care Title IV-E	93.658	*	335,342
Adoption Assistance	93.659	*	432,833
Social Services Block Grant	93.667	*	114,042
COVID-19 Elder Abuse Prevention Interventions Program	93.747	*	3,847
<u>477 Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Temporary Assistance for Needy Families	93.558	*	806,249
COVID-19 Temporary Assistance for Needy Families	93.558	*	5,085
Total A.L. 93.558/477 Cluster			811,334
<u>CCDF Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Child Care and Development Block Grant	93.575	*	376,586
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	133,190
Total CCDF Cluster			509,776
<u>Medicaid Cluster</u>			
Pass through program from Colorado Department of Health Care Policy and Financing:			
Medical Assistance Program	93.778	*	560,367
Total Medicaid Cluster			560,367
Total U.S. Department of Health and Human Services			3,559,466
U.S. Department of Commerce:			
<u>Economic Development Cluster</u>			
Pass through program from Colorado Office of the Governor:			
Economic Adjustment Assistance	11.307	POGG12023000002945	30,292
Total Economic Development Cluster/Total U.S. Department of Commerce			30,292

See accompanying Notes to Schedule of Expenditures of Federal Awards

	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Homeland Security:			
Pass through program from Colorado Department of Public Safety:			
Emergency Management Performance Grants	97.042	23EM-24-10	24,933
Emergency Management Performance Grants	97.042	24EM-25-10	31,947
Total AL 97.042/U.S. Department of Homeland Security			56,880
U.S. Department of Interior:			
<u>Fish and Wildlife Cluster</u>			
Pass through program from Colorado Parks and Wildlife:			
Wildlife Restoration and Basic Hunter Education	15.611	CTGG1 2023*2376	53,109
Enhanced Hunter Education and Safety	15.626	CPW2022SRMG	3,712
Total Fish and Wildlife Cluster/U.S. Department of Interior			56,821
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607	N/A	2,020
Total U.S. Department of Justice			2,020
U.S. Department of the Treasury			
Pass-through program from Department of Local Affairs:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRF SLT-1042	100,000
Pass through program from Colorado Department of Human Services:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	39,057
Total AL 21.027/U.S. Department of Treasury			139,057
U.S. Department of Transportation:			
Pass through program from Colorado Department of Transportation:			
Highway Planning and Construction	20.205	24HA4XC00261	46,919
Highway Planning and Construction	20.205	19HA4XC0007	2,018,887
Total AL 20.205			2,065,806
<u>Highway Safety Cluster</u>			
Pass through program from Colorado Department of Transportation:			
National Priority Safety Programs	20.616	*	2,239
Total Highway Planning and Construction Cluster			2,239
Total U.S. Department of Transportation			2,068,045
U.S. Election Assistance Commission:			
Pass through program from Colorado Department of State:			
Help America Vote Act Requirements Payments	90.401	CT, VAA, HAVA, 2023-3334	3,806
HAVA Election Security Grants	90.404	CMS 192602	182,407
Total U.S. Election Assistance Commission			186,213
Total Expenditures of Federal Awards			\$ 6,441,813

* Number not readily available

LOGAN COUNTY, COLORADO
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Note A – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Logan County, Colorado under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Logan County, Colorado, it is not intended to and does not present the financial position, changes in net position, or cash flows of Logan County, Colorado.

Note B – Summary of Significant Accounting Policies

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

Note C – Indirect Cost Rate

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

Note D – Subrecipients

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



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

To the Board of County Commissioners
Logan County
Sterling, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County, Colorado (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 21, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
July 21, 2025



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

To the Board of County Commissioners
Logan County
Sterling, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Logan County, Colorado's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
July 21, 2025

LOGAN COUNTY, COLORADO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Summary of auditors' results

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

Highway Planning and Construction	AL No. 20.205
CCDF Cluster	AL Nos. 93.575 and 93.596
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The County qualified as a low-risk auditee.

Findings – financial statement audit

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

Findings and questioned costs – major federal award programs audit

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

LOGAN COUNTY, COLORADO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

Prior year findings

There were no findings or questioned costs reported for the year ended December 31, 2023.