

Logan County, Colorado

Financial Statements

For the Year Ended December 31, 2023

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1-3
Management's Discussion and Analysis	4-11
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	14
Statement of Activities	16-17
Fund Financial Statements	
Balance Sheet – Governmental Funds	18-19
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	20
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	22-23
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Statement of Fiduciary Net Position	26
Statement of Changes in Fiduciary Net Position	27
Notes to Financial Statements	28-47
Required Supplementary Information	
General Fund – Budgetary Comparison Schedule	50
Road and Bridge Fund – Budgetary Comparison Schedule	51
Human Services Fund – Budgetary Comparison Schedule	52
Capital Expenditures Fund – Budgetary Comparison Schedule	53
Sales and Use Tax Capital Improvement Fund – Budgetary Comparison Schedule	54
Solid Waste Disposal Fund – Budgetary Comparison Schedule	55
Other Supplementary Information	
General Fund	
Budgetary Comparison Schedule - Revenues	60-62
Budgetary Comparison Schedule - Expenditures	64-83
Road and Bridge Fund	
Budgetary Comparison Schedule - Revenues	86
Budgetary Comparison Schedule - Expenditures	88-89

Table of Contents

	<u>Page</u>
Human Services Fund	
Budgetary Comparison Schedule – Revenues	92
Budgetary Comparison Schedule - Expenditures	93
Capital Expenditures Fund	
Budgetary Comparison Schedule - Revenues	96
Budgetary Comparison Schedule - Expenditures	97
Sales and Use Tax Capital Improvement Fund	
Budgetary Comparison Schedule - Revenues	100
Budgetary Comparison Schedule - Expenditures	101
Solid Waste Disposal Fund	
Budgetary Comparison Schedule - Revenues	104
Budgetary Comparison Schedule - Expenditures	106-107
Combining Statements and Budgetary Comparison Schedules – Nonmajor Governmental Funds	
Combining Balance Sheet	110-111
Combining Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual	112-113
Lodging Tourism Tax Fund – Budgetary Comparison Schedule	114
Television Translator Fund – Budgetary Comparison Schedule	115
E 911 Authority – Budgetary Comparison Schedule	116
Conservation Trust Fund – Budgetary Comparison Schedule	117
Ambulance Service Fund – Budgetary Comparison Schedule	118
Fair Fund – Budgetary Comparison Schedule	120-122
Pest Control Fund – Budgetary Comparison Schedule	124-125
Colorado Department of Highways Local Highway Finance Report	128-129
Single Audit Section	
Schedule of Expenditures of Federal Awards	132-133
Notes to Schedule of Expenditures of Federal Awards	134
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 <i>Government Auditing Standards</i>	135-136
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control over Compliance Required by The Uniform Guidance	137-139
Schedule of Findings and Questioned Costs	140-141



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, 2023, 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, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2024, 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 24, 2024

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, 2023. 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 2023 by \$90,491,918. Of this amount, \$27,273,140 is available to meet the County's ongoing obligations to its citizens and creditors.
- The County's total net position increased by \$11,106,097 for the current year.
- As of December 31, 2023, the County's governmental funds reported combined ending fund balances of \$36,056,718, an increase of \$3,115,162 in comparison with the prior year.
- Unassigned fund balance for the General Fund was \$12,794,854 December 31, 2023.
- The Logan County mill levy for general operating purposes is 29.868 mills.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Logan County's Basic Financial Statements. The Basic Financial Statements contain three components: government-wide financial statements, fund financial statements, and notes to the financial statements. In addition, this report contains other Required Supplementary Information, a 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, 2023, the County's net position was \$90,491,918.

Total net position for the County increased \$11,106,097.

TABLE 1

(in thousands)		Governmental Activities	
		2023	2022
Current assets	\$	46,235	\$ 49,172
Capital assets, net		59,018	51,144
Other assets, net			
Total assets	\$	<u>105,253</u>	<u>\$ 100,316</u>
Deferred outflows or resources			
Deferred charges on refunding of bonds	\$		\$
Total Assets and deferred outflows of Resources	\$	<u>105,253</u>	<u>\$ 100,316</u>
Current liabilities	\$	3,680	\$ 5,245
Long-term liabilities		<u>4,356</u>	<u>4,496</u>
Total liabilities		8,036	9,741
Deferred inflows of resources			
Deferred property tax		6,725	11,189
Net investment in capital assets		57,200	49,043
Restricted for emergencies		865	709
Restricted for public safety		987	819
Restricted for culture and recreation		272	354
Restricted for capital outlay & opera		3,895	4,895
Restricted for debt service			
Unrestricted		<u>27,273</u>	<u>23,566</u>
Total net position		90,492	79,386
Total liabilities, deferred inflows of resources and net position	\$	<u>105,253</u>	<u>\$ 100,316</u>

Description of net position is as follows:

○ Net investment in capital assets	\$57,200,137
○ Restricted for emergencies	\$ 865,400
○ Restricted for public safety (E911)	\$ 986,896
○ Restricted for culture and recreation (Consv Trust Fund)	\$ 271,200
○ Restricted for capital outlay & operations (Sales & Use Tax Fund)	\$ 3,895,145
○ Unrestricted	\$ 27,273,140

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 \$865,400.

Investment in capital assets (land, buildings and equipment) is 65% 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 (6.65%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$27,273,140) is available to meet the government's ongoing obligations to citizens and creditors.

At the end of 2023, 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 \$40,733,907 was more than program expenses of \$29,627,810 for an increase in net position of \$11,106,097.

TABLE 2

Changes in net position (in thousands)

	Governmental Activities	
	2023	2022
Program Revenue		
Charges for services	\$ 4,460	\$ 4,005
Operating grants	15,739	11,870
Capital grants	2,317	193
General revenues		
Property taxes	11,238	9,823
Specific ownership taxes	1,129	1,057
Sales and use taxes	4,858	5,176
Other taxes	136	156
Unrestricted earnings	168	56
Miscellaneous	685	960
Sale of Assets	4	33
Capital Contributions	0	0
Transfers	0	0
Total revenues	\$ 40,734	\$ 33,329
Program expenses		
General government	\$ 6,107	\$ 6,121
Judicial	592	592
Public Safety	8,163	6,812
Health and welfare	6,941	6,537
Auxiliary services	632	603
Culture and recreation	772	728
Public works	6,421	6,868
Total expenses	\$ 29,628	\$ 28,261
Change in net position	\$ 11,106	\$ 5,068
Net position at beginning year	\$ 79,386	\$ 74,318
Net position at end of year	\$ 90,492	\$ 79,386

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 2023, Logan County reported a combined fund balance of \$36,056,718. This amount is \$3,115,162 more than 2022. Of the total combined fund balance, approximately \$12,794,854 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 \$6,018,641 of the combined total and includes the following:

➤ Restricted for emergencies	\$ 865,400
➤ Restricted for public safety	\$ 986,896
➤ Restricted for culture and recreation	\$ 271,200
➤ Restricted for capital outlay & operations	\$ 3,895,145

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 2023 with a fund balance of \$14,041,330, which is an increase of \$2,055,700 from the previous year's fund balance of \$11,985,630 which indicates revenues are meeting the needs of operating expenses.

Road & Bridge Fund. The Road and Bridge Fund is mandated by state statutes. This fund accounts for costs related to County road and bridge construction and maintenance. Revenue is generated from property taxes, sales and use taxes, highway user's tax, grants and other services for fees. Road & Bridge ended 2023 with a fund balance of \$9,324,539, which is an increase of \$651,537 from the prior year fund balance of \$8,673,002. This increase is mainly due to delaying construction of a new bridge and road surfacing projects until 2024. A federal grant has been 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 2023 is \$1,262,072, which is a decrease of \$49,429 from the prior year of \$1,311,501.

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 for the following:

Sheriff Department

- Police Officer Safety Training, DUI enforcement, and overtime reimbursement \$25,134
- VALE Scholarship \$1,111

Clerk & Recorder

- ERTB Grant Fraud Guard SB 22-153 Election Security \$29,449

Office of Emergency Manager

- Division of Homeland Security Grant \$7,816

Fair Fund

- Night Show and Fair Expenses/Increased Ticket sales \$56,712

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, 2023, is \$59,018,144 (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 D to the financial statements.

TABLE 3

Capital assets, net of depreciation (in thousands)

	Governmental Activities	
	2023	2022
Land	\$ 1,133	\$ 1,133
Construction in progress	6,410	4,043
Buildings	18,510	19,027
Equipment	4,974	5,134
Leased Equipment	1,818	2,101
Improvements	5,705	1,003
Infrastructure	<u>20,468</u>	<u>18,703</u>
Total	<u>\$ 59,018</u>	<u>\$ 51,144</u>

Long-term debt. The County had \$4,664,160 in debt outstanding at year-end 2023. Detailed information about the County’s long-term debt is presented in Table 4 and Note E to the financial statements.

TABLE 4

Long-term debt (in thousands)

	Governmental Activities	
	2023	2022
Landfill closure and post closure costs	\$ 1,935	\$ 1,835
Compensated absences	911	864
Capital lease obligation - vehicles	1,818	2,101
Certificates of participation, net of premium and discount		
Total	<u>\$ 4,664</u>	<u>\$ 4,800</u>

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 IE passed with 4,732 for and 3,523 against.

Major projects have been accomplished with these funds such as upgrading the HVAC systems at the Justice Center, Courthouse, Annex, and Heritage Center which provides greater efficiency with clean air ventilation and controlled heating and air conditioning. This project spanned over two years to complete and included the use of ARPA monies for a total cost of approximately \$7M. This sales tax also funds the Justice Center utilities (\$250,000/year); Justice Center general repairs and maintenance (\$324,000); beginning construction on the new Community Center (\$509,840); improved lighting in eligible buildings (\$242,785) and other miscellaneous projects for over \$4M in total 2023 costs. These projects would have been difficult if not impossible to accomplish without this source of funding.

In December 2023, the Logan County Water Conservancy District decided to dissolve their district and transfer 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 determined to refund 11.992 mills via a temporary tax credit to county tax payors in 2024 amounting to \$4,450,084. The remaining amount will be set aside and 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 pays 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 will contribute. If it fails, these expenses will be funded with property taxes from General Fund.

Another concern in 2023 was the skyrocketing assessed values placed on tax payors property. This made for ballot issue "Colorado Proposition HH" which a yes vote would mean reducing property tax rates in exchange for the TABOR refunds residents would normally receive from the state. This measure failed, and in the aftermath Colorado Governor Jared Polis called a special session of the Colorado State Legislature to address property tax relief. The legislature passed and the governor signed legislation to reduce the residential property tax assessment rate from 6.765% to 6.7% and increased the amount of home value that is exempt from taxation from \$15,000 to \$55,000. It also allowed for providing funds to local governments to make up for decreased property tax revenues (backfilling) in 2024. Additional measures are being introduced in 2024 to again limit property tax received which causes new concerns for long term planning and the ability to meet the needs of its citizens.

Logan County is already subject to the Statutory Property Tax Revenue 5.5% limitation 29-1-301 C.R.S or it's mill levy, whichever is the most restrictive, and would not have experienced most of the issues mentioned in the above paragraph.

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 2024 budget, the County's net assessed value increased .55% from 369,061,070 to 371,087,739. Logan County's mill levy of 29.868 mills is more restrictive than the State's 5.5% Property Tax Revenue limit (CRS 29-1-301). Refunds and abatements allowed an additional .066 mills. A temporary tax credit of 11.992 was allowed due to the Logan County Water Conservancy District dissolution, for an adopted 2024 mill levy of 17.942 mills and appropriated property tax net revenue of \$6,658,057.

The adopted 2024 appropriated expenditures increased \$9,691,166 from 2023 appropriations due to deferring a large bridge construction and road surfacing projects until 2024; increased equipment costs; completing the HVAC upgrades to facilities; completion of the new Community center, and increased personnel and operating costs.

County sales and use tax received in 2023 was \$4,857,960 which is a decrease of 6.2% from 2022 (\$5,175,817). This decrease reflects a nationwide trend due to the state of the economy and rising costs.

NOTES OF INTEREST

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

In 2023, the Logan County Ambulance Service was in operation for eleven 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 2023 was \$68,752 ending with \$64,961. This decrease is due to escalating operating expenses while revenue continues to trend downward. Resolution 2022-44 was adopted increasing fees effective 01/01/2023 yet revenue is still not quite meeting the needs causing the fund balance to slowly diminish. Much discussion has been given to the future of the ambulance and what needs to be done for it to be self-sufficient. General Fund continues to reserve \$250,000 in anticipation of covering expenses in 2024.

Logan County received a generous donation of \$500,000 late 2021 for the construction of a new addition to the Exhibit Center at the fairgrounds or improvements to the facility such as but not limited to HVAC or dance floor. After considerable discussion, the Board of County Commissioners determined the best use of the monies was to build a new community center to meet the needs of the citizens. Plans were developed to include a large addition to the existing Exhibit Center with new restrooms and industrial kitchen. Request for bids were made available with the award given to Buildings by Design, Brush, Colorado for approximately \$2.9M. Sales and Use Tax Capital Improvement Fund is covering the difference above the donation. Construction began late 2023 to be completed by the summer of 2024.

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, 2023

	<u>Governmental Activities</u>
Assets	
Cash and cash investments	\$ 34,515,045
Receivables	11,614,419
Inventory	104,921
Capital assets, net of depreciation	<u>59,018,144</u>
Total assets	<u><u>\$ 105,252,529</u></u>
Liabilities	
Accounts payable	\$ 2,056,936
Accrued salaries and benefits	327,965
Unearned revenues	10,690
Unearned grant revenues	975,773
Noncurrent liabilities	
Due within one year	308,550
Due in more than one year	<u>4,355,610</u>
Total liabilities	8,035,524
Deferred inflows of resources	
Deferred property tax revenues	6,725,087
Net position	
Net investment in capital assets	57,200,137
Restricted for emergencies	865,400
Restricted for public safety	986,896
Restricted for culture and recreation	271,200
Restricted for capital outlay and operations	3,895,145
Unrestricted	<u>27,273,140</u>
Total net position	<u>90,491,918</u>
Total liabilities, deferred inflows of resources and net position	<u><u>\$ 105,252,529</u></u>

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

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LOGAN COUNTY, COLORADO
Statement of Activities
For the Year Ended December 31, 2023

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental activities				
General government	\$ 6,107,321	\$ 1,039,512	\$ 5,831,930	\$ 52,633
Judicial	592,258			
Public safety	8,162,414	1,857,985	129,750	300,728
Health and welfare	6,941,296	53,252	5,375,926	
Auxiliary services	631,689	57,581	963	45,539
Culture and recreation	772,379	733,383	96,676	500,000
Public works	6,420,453	718,609	4,303,828	1,418,075
Total governmental activities	<u>\$ 29,627,810</u>	<u>\$ 4,460,322</u>	<u>\$ 15,739,073</u>	<u>\$ 2,316,975</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

\$ 816,754
(592,258)
(5,873,951)
(1,512,118)
(527,606)
557,680
20,059

(7,111,440)

11,238,028
1,129,534
4,857,960
135,511
167,830
684,669
4,005

18,217,537

11,106,097

79,385,821

\$ 90,491,918

LOGAN COUNTY, COLORADO
Balance Sheet
Governmental Funds
December 31, 2023

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Assets				
Cash and cash investments	\$ 13,278,003	\$ 7,684,788	\$ 1,637,157	\$ 836,416
Property taxes receivable	2,997,276	1,669,895	853,502	742,175
Accounts receivable	1,426,094	548,884	4,621	71,515
Grants receivable		1,634,421		9,272
Due from other entities			431,597	
Inventory of supplies		104,921		
Total assets	\$ 17,701,373	\$ 11,642,909	\$ 2,926,877	\$ 1,659,378
Liabilities				
Accounts payable	\$ 226,764	\$ 558,167	\$ 37,018	\$ 5,983
Accrued salaries and benefits	223,825	90,308		
Unearned revenues	10,690			
Unearned grant revenues	201,488		774,285	
Total liabilities	662,767	648,475	811,303	5,983
Deferred inflows of resources				
Deferred property tax revenues	2,997,276	1,669,895	853,502	742,175
Total deferred inflows of resources	2,997,276	1,669,895	853,502	742,175
Fund balance				
Nonspendable:				
Inventory		104,921		
Restricted for:				
Emergencies	858,000			
Public safety				
Culture and recreation				
Capital outlay and operations				
Committed to:				
Capital improvements				911,220
Public safety				
Public works		9,219,618		
Health and welfare			1,262,072	
Culture and recreation				
Weather monitoring system maint.	388,476			
Justice center expenditures				
Unassigned	12,794,854			
Total fund balance	14,041,330	9,324,539	1,262,072	911,220
Total liabilities, deferred inflows of resources and fund balance	\$ 17,701,373	\$ 11,642,909	\$ 2,926,877	\$ 1,659,378

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
\$ 4,480,375	\$ 4,254,133	\$ 2,344,173	\$ 34,515,045
	371,088	91,151	6,725,087
406,599	80,941	275,388	2,814,042
			1,643,693
			431,597
			104,921
<u>\$ 4,886,974</u>	<u>\$ 4,706,162</u>	<u>\$ 2,710,712</u>	<u>\$ 46,234,385</u>
\$ 884,139	\$ 22,541	\$ 322,324	\$ 2,056,936
	9,287	4,545	327,965
		81,216	91,906
			975,773
884,139	31,828	408,085	3,452,580
	371,088	91,151	6,725,087
-	371,088	91,151	6,725,087
			104,921
		7,400	865,400
		986,896	986,896
		271,200	271,200
3,895,145			3,895,145
			911,220
		64,961	64,961
	4,303,246		13,522,864
		313,973	1,576,045
		567,046	567,046
			388,476
107,690			107,690
			12,794,854
<u>4,002,835</u>	<u>4,303,246</u>	<u>2,211,476</u>	<u>36,056,718</u>
<u>\$ 4,886,974</u>	<u>\$ 4,706,162</u>	<u>\$ 2,710,712</u>	<u>\$ 46,234,385</u>

LOGAN COUNTY, COLORADO
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2023

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

Total fund balance - governmental funds	\$ 36,056,718
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.	81,216
Capital and other assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	59,018,144
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	<u>(4,664,160)</u>
Net position of the governmental activities	<u>\$ 90,491,918</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, 2023

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Revenues				
Taxes	\$ 6,948,044	\$ 4,478,084	\$ 938,424	\$ 611,966
Licenses and permits	12,735	2,270		
Intergovernmental	6,516,101	5,721,903	4,926,401	492,602
Charges for services	1,313,413	882		1,234
Miscellaneous	527,944	28,618	14,802	520,201
	<u>15,318,237</u>	<u>10,231,757</u>	<u>5,879,627</u>	<u>1,626,003</u>
Total revenues				
Expenditures				
Current				
General government	6,764,376	112,376		11,572
Judicial	592,258			
Public safety	5,212,098			
Auxiliary services	560,524			
Health and welfare	310,529		5,929,056	414,525
Culture and recreation				
Public works		9,015,593		
Capital outlay		148,489		940,806
Debt service				
Principal	4,389	303,762		
	<u>13,444,174</u>	<u>9,580,220</u>	<u>5,929,056</u>	<u>1,366,903</u>
Total expenditures				
Excess of revenues over (under) expenditures	1,874,063	651,537	(49,429)	259,100
Other financing sources				
Sale of assets	156,500			
Lease proceeds	25,137			
	<u>181,637</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources				
Net change in fund balances	2,055,700	651,537	(49,429)	259,100
Fund balance at beginning of year	<u>11,985,630</u>	<u>8,673,002</u>	<u>1,311,501</u>	<u>652,120</u>
Fund balance at end of year	<u>\$ 14,041,330</u>	<u>\$ 9,324,539</u>	<u>\$ 1,262,072</u>	<u>\$ 911,220</u>

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
\$ 2,428,980	\$ 1,631,567	\$ 323,968	\$ 17,361,033
			15,005
		101,776	17,758,783
	714,223	2,102,003	4,131,755
22,137		67,811	1,181,513
<u>2,451,117</u>	<u>2,345,790</u>	<u>2,595,558</u>	<u>40,448,089</u>
84,349	29,652	3,618	7,005,943
			592,258
261,476	667,781	1,168,075	7,309,430
			560,524
6,471		201,863	6,862,444
81,794		865,682	947,476
			9,015,593
3,603,628		219,822	4,912,745
			308,151
<u>4,037,718</u>	<u>697,433</u>	<u>2,459,060</u>	<u>37,514,564</u>
(1,586,601)	1,648,357	136,498	2,933,525
			156,500
			25,137
-	-	-	181,637
(1,586,601)	1,648,357	136,498	3,115,162
5,589,436	2,654,889	2,074,978	32,941,556
<u>\$ 4,002,835</u>	<u>\$ 4,303,246</u>	<u>\$ 2,211,476</u>	<u>\$ 36,056,718</u>

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, 2023**

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

Net change in fund balances - governmental funds	\$ 3,115,162
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.	8,077,115
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.	(203,146)
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).	(147,133)
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.	(18,915)
Lease proceeds are reported as revenue in the governmental funds, however, they are reported as a long-term liability in the statement of net position.	(25,137)
Payments related to the lease liabilities are reported as expenditures in the governmental funds, however, these payments reduce long-term liabilities in the statement of net position and do not result in an expense in the statement of activities.	<u>308,151</u>
Change in net position of governmental activities	<u><u>\$ 11,106,097</u></u>

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

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LOGAN COUNTY, COLORADO
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	<u>Custodial Fund</u>
Assets	
Cash and cash investments	<u>\$ 5,241,901</u>
Total assets	<u><u>\$ 5,241,901</u></u>
Liabilities	
Due to other governments	<u>\$ 5,241,901</u>
Total liabilities	5,241,901
Net position	<u>-</u>
Total liabilities and net position	<u><u>\$ 5,241,901</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, 2023

	<u>Custodial Fund</u>
Additions	
Collections for other governments	<u>\$ 27,377,153</u>
Total additions	27,377,153
Deductions	
Disbursements to other governments	<u>27,377,153</u>
Total deductions	<u>27,377,153</u>
Change in net position	-
Net position at beginning of year	<u>-</u>
Net position at end of year	<u><u>\$ -</u></u>

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. 16, "Accounting for Compensated Absences." The County has adopted a personnel policy which provides for annual sick and vacation leave.

Paid Time Off leave

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

<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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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

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

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

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

A.13 – Accrued liabilities and long-term obligations

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

A.14 – Net position

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

A.15 – Interfund transactions

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

A.16 – Extraordinary and special items

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

A.17 – Fund balance

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

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

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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note A – Summary of significant accounting policies (continued)

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

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

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

Note B – Cash and investments

Cash and deposits

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

Custodial credit risk – deposits – Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of year-end, the County had total deposits of \$37,272,033, of which \$2,305,014 was insured and \$34,967,019 was collateralized with securities held by the pledging institution’s trust department or agent in the County’s name.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note B – Cash and investments (continued)

Investments

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

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

During the year, the County invested in ColoTrust (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commission administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1.00. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rated commercial paper and repurchase agreements collateralized by certain obligations of U.S. government agencies. A designated custodial bank serves as custodian for the Trust’s portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust’s investment portfolios and provides services as the depository in connection with direct investments and withdrawals. As of December 31, 2023, the County had invested \$5,185,949 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	\$ 5,185,949	\$ 5,185,949	\$ -	\$ -

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note B – Cash and investments (continued)

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

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

Cash	\$ 23,630,161
Certificates of deposit	10,940,836
ColoTrust	<u>5,185,949</u>
Total cash and cash investments	<u>\$ 39,756,946</u>
 <u>Statement of net position</u>	
Cash and cash investments	\$ 34,515,045
 <u>Statement of fiduciary net position</u>	
Cash and cash investments	<u>5,241,901</u>
Total	<u>\$ 39,756,946</u>

Note C – Receivables

Receivables at year-end consist of the following:

	<u>Governmental Activities</u>
Property taxes	\$ 6,725,087
Accounts	2,814,042
Grants	1,643,693
Due from other entities	<u>431,597</u>
Total	<u>\$ 11,614,419</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.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note D – 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>4,042,934</u>	<u>7,022,900</u>	<u>(4,656,002)</u>	<u>6,409,832</u>
Total capital assets, not being depreciated:	5,176,086	7,022,900	(4,656,002)	7,542,984
Capital assets, being depreciated:				
Buildings	31,392,256	155,000	(58,595)	31,488,661
Equipment	20,580,625	608,029	115,313	21,303,967
Leased equipment	2,126,335	25,137	-	2,151,472
Improvements	2,374,923	491,285	4,319,222	7,185,430
Infrastructure	<u>31,350,736</u>	<u>2,383,998</u>	<u>-</u>	<u>33,734,734</u>
Total capital assets, being depreciated	<u>87,824,875</u>	<u>3,663,449</u>	<u>4,375,940</u>	<u>95,864,264</u>
Total capital assets	93,000,961	10,686,349	(280,062)	103,407,248
Less accumulated depreciation for:				
Buildings	(12,365,328)	(613,116)	-	(12,978,444)
Equipment	(15,446,635)	(960,175)	76,916	(16,329,894)
Lease equipment	(25,314)	(308,550)	-	(333,864)
Improvements	(1,372,194)	(108,202)	-	(1,480,396)
Infrastructure	<u>(12,647,315)</u>	<u>(619,191)</u>	<u>-</u>	<u>(13,266,506)</u>
Total accumulated depreciation	<u>(41,856,786)</u>	<u>(2,609,234)</u>	<u>76,916</u>	<u>(44,389,104)</u>
Governmental activities capital assets, net	<u>\$ 51,144,175</u>	<u>\$ 8,077,115</u>	<u>\$ (203,146)</u>	<u>\$ 59,018,144</u>

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note D – Capital assets (Continued)

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

Governmental activities	
General government	\$ 243,150
Public safety	666,205
Health and welfare	73,560
Auxiliary services	71,165
Culture and recreation	56,423
Public works	<u>1,498,731</u>
Total governmental activities	<u>\$ 2,609,234</u>

Note E – Long-term debt

The following is a summary of the changes in long-term debt 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	\$ 1,834,588	\$ 100,879	\$ -	\$ 1,935,467	\$ -
Leases payable	2,101,021	25,137	(308,151)	1,818,007	308,550
Compensated absences	<u>864,431</u>	<u>46,255*</u>	<u>-</u>	<u>910,686</u>	<u>-</u>
Total	<u>\$ 4,800,040</u>	<u>\$ 172,271</u>	<u>\$ (308,151)</u>	<u>\$ 4,664,160</u>	<u>\$ 308,550</u>

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

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

Leases payable

\$2,157,472 has been recorded as intangible right to use leases in the Governmental Activities capital assets. Due to the implementation of GASB Statement No. 87, the leases for seven motor graders (\$2,126,335) and one copy machine (\$25,137) met the criteria of a lease; thus, requiring them to be recorded by the County. The motor graders and copy machine will be amortized over the lease terms of seven years and five and one quarter years, respectively, since they are shorter than the useful life and the County is not taking ownership of the equipment. There are no residual value guarantees in the lease provisions. The leases will end in 2029 and 2028, respectively. A summary of the principal amounts for the remaining leases are as follows:

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note E – Long-term debt (Continued)

<u>Year Ending December 31,</u>	<u>Principal</u>
2024	\$ 308,550
2025	308,550
2026	308,550
2027	308,550
2028	305,358
2029	<u>278,449</u>
Total	<u>\$ 1,818,007</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 \$1,935,467 reported as landfill closure and postclosure care liability at year-end represents the cumulative amount reported to date based on 73 percent usage of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of \$705,379 as the remaining estimated capacity is filled. The estimated total current cost of the landfill closure and postclosure cost (\$2,640,846) 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 \$2,062,183 and \$578,663, respectively. The County expects to close the cell in the year 2035. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County is required by state and federal laws and regulations to demonstrate financial assurance. The County is in compliance with these requirements through the local government financial test.

Note F – 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

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note F – Risk management (Continued)

as a common risk management and insurance program for its workers' compensation insurance coverage. The County's financial contribution for the year was \$193,001. 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 \$1,026,741. 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 G – Pension plans

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

Benefit terms, including contribution requirements, for the Plan are established and may be amended by the Board of County Commissioners. The County's contribution is a minimum of 4% of covered salary, but may be increased beyond this amount. All eligible employees are required to contribute an amount equal to the contribution by the County. For the year employee contributions totaled \$403,771, and the County recognized pension expense of \$403,771.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note G – Pension plans (Continued)

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 H – 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 I – 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 J – 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 \$865,400 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.

Local Government Budget Law

Expenditures in the Ambulance Service Fund exceeded appropriations by \$39,234 and may be in violation of Colorado Local Government Budget Laws.

LOGAN COUNTY, COLORADO
Notes to Financial Statements

Note K - 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	\$ 86,120	\$ 17,224		\$ 86,120	\$ 17,224
Colorado works	438,789	120,114	684,223	1,123,012	804,337
Child care	381,663	66,560	456,407	838,070	522,967
Child welfare	2,772,068	361,472	1,671,322	4,443,390	2,032,794
Child welfare SB15-242			52,126	52,126	52,126
County administration			1,070,912	1,070,912	1,070,912
Core services	206,119		500,984	707,103	500,984
Child support enforcement			300,649	300,649	300,649
Low-income home energy assistance program	578,106		16,282	594,388	16,282
Adult protective services			139,606	139,606	139,606
Old age pension	347,691		31,587	379,278	31,587
Food assistance job search	34,308	17,154	68,071	102,379	85,225
Parental fees			5,924	5,924	5,924
Enhanced funding			5,480		5,480
Performance based HB 1451			28,152	28,152	28,152
Behavioral health grants			323,667	323,667	323,667
Educational stability grant			637	637	637
County cars			(32,748)	(32,748)	(32,748)
Security grant			4,076	4,076	4,076
Homelessness grant			9,229	9,229	9,229
Step Out donated funds			9,403	9,403	9,403
Miscellaneous	1,883	94	449	2,332	543
Subtotal	4,846,747	582,618	5,346,438	10,187,705	5,929,056
Food Assistance	5,966,696	-	-	5,966,696	-
Grand Total	\$ 10,813,443	\$ 582,618	\$ 5,346,438	\$ 16,154,401	\$ 5,929,056

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

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Required Supplementary Information

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

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

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Favorable (Unfavorable)
Revenues				
Taxes	\$ 6,900,665	\$ 6,900,665	\$ 6,948,044	\$ 47,379
Licenses and permits	51,500	51,500	12,735	(38,765)
Intergovernmental	402,081	458,207	6,516,101	6,057,894
Charges for services	1,209,814	1,209,814	1,313,413	103,599
Miscellaneous	419,405	426,789	527,944	101,155
Total revenues	8,983,465	9,046,975	15,318,237	6,271,262
Expenditures				
Current				
General government	5,109,799	5,139,248	4,419,855	719,393
Judicial	592,258	592,258	592,258	-
Public safety	5,864,184	5,898,245	5,212,098	686,147
Auxiliary services	613,092	613,092	560,524	52,568
Health and welfare	311,529	311,529	310,529	1,000
Miscellaneous	3,677,124	3,677,124	2,344,521	1,332,603
Debt service				
Principal			4,389	(4,389)
Total expenditures	16,167,986	16,231,496	13,444,174	2,787,322
Excess of revenues over (under) expenditures	(7,184,521)	(7,184,521)	1,874,063	9,058,584
Other financing sources (uses)				
Sale of assets			156,500	156,500
Lease proceeds			25,137	25,137
Transfers out	(250,000)	(250,000)		250,000
Total other financing sources (uses)	(250,000)	(250,000)	181,637	431,637
Net change in fund balance	\$ (7,434,521)	\$ (7,434,521)	2,055,700	\$ 9,490,221
Fund balance at beginning of year			11,985,630	
Fund balance at end of year			\$ 14,041,330	

LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 4,421,489	\$ 4,421,489	\$ 4,478,084	\$ 56,595
Licenses and permits			2,270	2,270
Intergovernmental	6,948,007	6,948,007	5,721,903	(1,226,104)
Charges for services	1,500	1,500	882	(618)
Miscellaneous	7,000	7,000	28,618	21,618
Total revenues	11,377,996	11,377,996	10,231,757	(1,146,239)
Expenditures				
General government	95,006	95,006	112,376	(17,370)
Public works	15,714,272	15,714,272	9,015,593	6,698,679
Capital outlay	263,000	263,000	148,489	114,511
Debt service				
Principal			303,762	(303,762)
Total expenditures	16,072,278	16,072,278	9,580,220	6,492,058
Excess of revenues over (under) expenditures	(4,694,282)	(4,694,282)	651,537	5,345,819
Other financing sources				
Sale of assets	477,200	477,200		(477,200)
Net change in fund balance	\$ (4,217,082)	\$ (4,217,082)	651,537	\$ 4,868,619
Fund balance at beginning of year			8,673,002	
Fund balance at end of year			\$ 9,324,539	

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 938,640	\$ 938,640	\$ 938,424	\$ (216)
Intergovernmental	6,187,223	6,187,223	4,926,401	(1,260,822)
Miscellaneous	12,600	12,600	14,802	2,202
Total revenues	<u>7,138,463</u>	<u>7,138,463</u>	<u>5,879,627</u>	<u>(1,258,836)</u>
Expenditures				
Health and welfare	<u>7,754,604</u>	<u>7,754,604</u>	<u>5,929,056</u>	<u>1,825,548</u>
Total expenditures	<u>7,754,604</u>	<u>7,754,604</u>	<u>5,929,056</u>	<u>1,825,548</u>
Net change in fund balance	<u>\$ (616,141)</u>	<u>\$ (616,141)</u>	<u>(49,429)</u>	<u>\$ 566,712</u>
Fund balance at beginning of year			<u>1,311,501</u>	
Fund balance at end of year			<u>\$ 1,262,072</u>	

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 578,080	\$ 578,080	\$ 611,966	\$ 33,886
Intergovernmental	613,712	613,712	492,602	(121,110)
Charges for services	1,000	1,000	1,234	234
Miscellaneous	505,000	505,000	520,201	15,201
Total revenues	1,697,792	1,697,792	1,626,003	(71,789)
Expenditures				
General government	5,350	5,350	11,572	(6,222)
Health and welfare	500,000	500,000	414,525	85,475
Capital outlay	1,140,285	1,140,285	940,806	199,479
Reserve for contingency	500,000	500,000		500,000
Total expenditures	2,145,635	2,145,635	1,366,903	778,732
Net change in fund balance	\$ (447,843)	\$ (447,843)	259,100	\$ 706,943
Fund balance at beginning of year			652,120	
Fund balance at end of year			\$ 911,220	

LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 2,290,000	\$ 2,290,000	\$ 2,428,980	\$ 138,980
Miscellaneous	1,500	1,500	22,137	20,637
Total revenues	<u>2,291,500</u>	<u>2,291,500</u>	<u>2,451,117</u>	<u>159,617</u>
Expenditures				
General government	46,000	46,000	84,349	(38,349)
Public safety	261,850	261,850	261,476	374
Health and welfare			6,471	(6,471)
Culture and recreation			81,794	(81,794)
Capital outlay	5,302,998	5,302,998	3,603,628	1,699,370
Total expenditures	<u>5,610,848</u>	<u>5,610,848</u>	<u>4,037,718</u>	<u>1,573,130</u>
Net change in fund balance	<u>\$ (3,319,348)</u>	<u>\$ (3,319,348)</u>	<u>(1,586,601)</u>	<u>\$ 1,732,747</u>
Fund balance at beginning of year			<u>5,589,436</u>	
Fund balance at end of year			<u>\$ 4,002,835</u>	

LOGAN COUNTY, COLORADO
Solid Waste Disposal Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	1,624,744	1,624,744	1,631,567	6,823
Charges for services	698,800	698,800	714,223	15,423
Total revenues	<u>2,323,544</u>	<u>2,323,544</u>	<u>2,345,790</u>	<u>22,246</u>
Expenditures				
General government	29,701	29,701	29,652	49
Public works	2,635,937	2,635,937	667,781	1,968,156
Total expenditures	<u>2,665,638</u>	<u>2,665,638</u>	<u>697,433</u>	<u>1,968,205</u>
Net change in fund balance	<u>\$ (342,094)</u>	<u>\$ (342,094)</u>	1,648,357	<u>\$ 1,990,451</u>
Fund balance at beginning of year			<u>2,654,889</u>	
Fund balance at end of year			<u>\$ 4,303,246</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Taxes				
General property	\$ 5,178,665	\$ 5,178,665	\$ 5,200,974	\$ 22,309
Specific ownership	570,000	570,000	522,636	(47,364)
Delinquent taxes and interest			2,482	2,482
Sales tax	1,100,000	1,100,000	1,166,853	66,853
Use tax	45,000	45,000	47,637	2,637
Tax advertising	7,000	7,000	6,311	(689)
Tax sale			1,151	1,151
Total taxes	6,900,665	6,900,665	6,948,044	47,379
Licenses and permits				
Liquor licenses	1,500	1,500	1,687	187
Building permits	40,000	40,000	7,148	(32,852)
Zoning fees and permits	10,000	10,000	3,900	(6,100)
Total licenses and permits	51,500	51,500	12,735	(38,765)
Intergovernmental				
Cigarette taxes	4,000	4,000	4,792	792
State veterans affairs	28,560	28,560	13,877	(14,683)
Cost allocation	110,000	110,000	102,768	(7,232)
Mineral leasing/severance tax	50,000	50,000	104,240	54,240
Non-county prisoners	75,000	75,000	295,649	220,649
Emergency medical service			132	132
VALE grant	31,825	31,825	31,825	-
VALE scholarship grant		1,111	1,111	-
Search and rescue grant	4,850	4,850		(4,850)
Bulletproof vests grant	4,875	4,875		(4,875)
POST grant	6,000	16,500	16,117	(383)
OEM grant		7,816	7,491	(325)
Emergency management	45,171	45,171	50,292	5,121
DUI enforcement	10,000	17,250	20,275	3,025
State grant election security	12,500	24,500	24,500	-
Fraud guard notification grant		12,294	9,819	(2,475)
Click it or ticket			2,507	2,507
Electronic recording grant		5,155	5,155	-
GIS grant	1,300	1,300	1,383	83
NJC contract fairground facilities	18,000	18,000	18,000	-
Annex REDI grant			13,028	13,028
Local fiscal recovery funds			897,356	897,356

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Clerk grant - Tyler software			39,605	39,605
Clerk grant - ARCA search			9,376	9,376
LCWCD contribution			4,846,803	4,846,803
Total intergovernmental	402,081	458,207	6,516,101	6,057,894
Charges for services				
County clerk's fees	300,000	300,000	238,808	(61,192)
County treasurer's fees	425,000	425,000	495,485	70,485
County clerk's registration fees	200,000	200,000	228,900	28,900
County court fees	2,000	2,000	1,266	(734)
Public trustee fees	20,000	20,000	17,749	(2,251)
Assessor's fees	2,000	2,000		(2,000)
Election fees	15,000	15,000	38,287	23,287
Extension fair revenue	11,000	11,000	12,497	1,497
Uninsured motorist fees	7,714	7,714	6,282	(1,432)
Rents	100,000	100,000	122,381	22,381
Exhibit center rent	10,000	10,000	19,511	9,511
Sheriff's office commissary	25,000	25,000	23,715	(1,285)
Inmate phone revenue	20,000	20,000	19,067	(933)
Concealed weapons permit fees	20,000	20,000	19,788	(212)
Vehicle inspection fees	3,000	3,000	9,451	6,451
Sheriff's fees	30,000	30,000	33,812	3,812
Clarence Corner revenue	100	100	158	58
Heritage Center rental	1,000	1,000	1,265	265
Shooting complex daily use fees	18,000	18,000	24,991	6,991
Total charges for services	1,209,814	1,209,814	1,313,413	103,599
Miscellaneous				
Earnings on investments	50,000	50,000	133,386	83,386
Reimbursement of fuel taxes	200	200	211	11
Reimbursement of salary	20,000	20,000	17,893	(2,107)
Reimbursement for county attorney	190,000	190,000	156,300	(33,700)
Reimbursement for lodging tax salary	33,000	33,000	33,000	-
Reimbursement for sheriff overtime and expenditures	5,000	12,384	7,384	(5,000)

(Continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2023

(Continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Clerk E-recording	15,305	15,305	11,581	(3,724)
Insurance claims			52,324	52,324
CCOERA forfeitures	20,000	20,000	26,062	6,062
Silver sneaker revenue	3,500	3,500	7,141	3,641
Sheriff revenue - restitution	15,000	15,000	15,170	170
Reimbursement of expenditures	35,000	35,000	20,209	(14,791)
Sheriff reimbursement of expenditures			3,383	3,383
Other			11,734	11,734
Sheriff admin revenue	1,500	1,500	2,136	636
Gary DeSoto revenue	2,000	2,000	3,934	1,934
CRT revenue			505	505
Shooting complex membership	13,500	13,500	11,950	(1,550)
Shooting complex targets	5,000	5,000		(5,000)
Shooting complex donations	3,500	3,500	750	(2,750)
Shooting complex billboard lease	6,900	6,900	6,878	(22)
Veterans office donations			213	213
Fairground memorial donations			4,900	4,900
Fairgrounds security deposit			900	900
Total miscellaneous	419,405	426,789	527,944	101,155
Total revenue	<u>\$ 8,983,465</u>	<u>\$ 9,046,975</u>	<u>\$ 15,318,237</u>	<u>\$ 6,271,262</u>

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LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
General government				
Commissioners				
Salaries	\$ 321,968	\$ 321,968	\$ 309,771	\$ 12,197
Social security	19,962	19,962	18,624	1,338
Medicare	4,669	4,669	4,356	313
Workman's compensation	525	525	359	166
Retirement	12,879	12,879	12,387	492
Health insurance	48,632	48,632	45,728	2,904
Life insurance	301	301	230	71
Disability insurance	448	448	335	113
Unemployment insurance	169	169	136	33
Office supplies	2,500	2,500	4,536	(2,036)
Professional services	20,000	20,000	15,422	4,578
Telephone	2,400	2,400	2,223	177
Postage	500	500	482	18
Advertising and legal notices	5,500	5,500	6,006	(506)
Maintenance on equipment	500	500		500
Maintenance contracts	850	850	620	230
Miscellaneous	500	500	360	140
Dues and meetings	10,200	10,200	5,231	4,969
Capital outlay			680	(680)
Total commissioners	452,503	452,503	427,486	25,017
Attorney				
Salaries	350,213	350,213	251,243	98,970
Social security	21,713	21,713	14,743	6,970
Medicare	5,078	5,078	3,448	1,630
Workman's compensation	550	550	351	199
Retirement	14,009	14,009	9,739	4,270
Health insurance	54,036	54,036	23,407	30,629
Life insurance	335	335	124	211
Disability insurance	1,848	1,848	1,218	630
Unemployment insurance	700	700	502	198
Office supplies	1,400	1,400	588	812
Library	3,100	3,100	3,060	40
Professional services	1,000	1,000	75	925
Telephone	1,800	1,800	1,732	68
Postage	200	200	97	103

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Travel and transportation	100	100	116	(16)
Advertising and legal notices	300	300		300
Maintenance on equipment	500	500		500
Dues and meetings	5,800	5,800	3,382	2,418
Total attorney	462,682	462,682	313,825	148,857
Surveyor				
Salaries	4,595	4,595		4,595
Total surveyor	4,595	4,595	-	4,595
Planning and zoning				
Salaries	94,176	94,176	94,948	(772)
Social security	5,886	5,886	5,729	157
Medicare	1,366	1,366	1,340	26
Workman's compensation	1,300	1,300	887	413
Retirement	3,767	3,767	3,798	(31)
Health insurance	21,614	21,614	21,843	(229)
Life insurance	134	134	115	19
Disability insurance	498	498	501	(3)
Unemployment insurance	188	188	190	(2)
Office supplies	1,800	1,800	1,279	521
Compensation of boards	600	600	702	(102)
Telephone	825	825	1,172	(347)
Postage	400	400	175	225
Travel and transportation	2,000	2,000	1,155	845
Advertising and legal notices	500	500	48	452
Maintenance on vehicles	800	800	116	684
Maintenance on equipment	500	500		500
Maintenance contracts	1,200	1,200	1,028	172
GIS mapping	3,000	3,000	1,250	1,750
Computer software support	11,000	11,000	990	10,010
Dues and meetings	1,000	1,000	46	954
Staff training	1,000	1,000		1,000
Total planning and zoning	153,554	153,554	137,312	16,242

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Finance				
Salaries	143,856	143,856	143,370	486
Social security	8,919	8,919	8,719	200
Medicare	2,086	2,086	2,039	47
Workman's compensation	200	200	143	57
Retirement	5,754	5,754	5,721	33
Health insurance	21,614	21,614	21,689	(75)
Life insurance	134	134	113	21
Disability insurance	661	661	641	20
Unemployment insurance	288	288	287	1
Office supplies	3,500	3,500	4,016	(516)
Professional services	5,500	5,500	5,250	250
Telephone	600	600	658	(58)
Postage	125	125	79	46
Maintenance on equipment	250	250	110	140
Maintenance contracts	960	960	963	(3)
Financial system	11,800	11,800	9,691	2,109
Dues and meetings	450	450	392	58
Staff training	400	400		400
Total finance	207,097	207,097	203,881	3,216
Human resources				
Salaries	115,096	115,096	117,231	(2,135)
Social security	7,136	7,136	7,120	16
Medicare	1,669	1,669	1,665	4
Workman's compensation	160	160	114	46
Retirement	4,604	4,604	4,604	-
Health insurance	21,614	21,614	21,843	(229)
Life insurance	134	134	125	9
Disability insurance	603	603	607	(4)
Unemployment insurance	230	230	234	(4)
Office supplies	2,500	2,500	2,694	(194)
Telephone	450	450	440	10
Postage	350	350	253	97
Advertising and legal notices	4,600	4,600	2,063	2,537
Maintenance on equipment	250	250		250
Maintenance contracts	750	750	1,538	(788)
Financial system	7,200	7,200	6,389	811
Miscellaneous	100	100		100

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Dues and meetings	500	500	125	375
Staff training	300	300		300
Total human resources	168,246	168,246	167,045	1,201
Information technologies				
Professional services	70,000	70,000	72,458	(2,458)
System software networking	7,500	7,500	898	6,602
System hardware networking	70,000	70,000	30,971	39,029
Large format printer	1,800	1,800		1,800
Camera system maintenance	2,500	2,500		2,500
Telephone support	6,500	6,500	2,286	4,214
Folder/insert maint contract	1,500	1,500	1,620	(120)
County website	800	800	20	780
Monthly Microsoft Office license	10,200	10,200	11,803	(1,603)
City server platform			47,360	(47,360)
Postage machine	3,300	3,300	1,406	1,894
Total information technologies	174,100	174,100	168,822	5,278
Clerk and recorder				
Salaries	456,974	456,974	442,282	14,692
Social security	28,332	28,332	25,911	2,421
Medicare	6,626	6,626	6,059	567
Workman's compensation	650	650	440	210
Retirement	17,799	17,799	17,578	221
Health insurance	97,265	97,265	98,985	(1,720)
Life insurance	603	603	520	83
Disability insurance	1,923	1,923	1,834	89
Unemployment insurance	751	751	721	30
Office supplies	7,800	7,800	8,031	(231)
Subscriptions	600	600	320	280
Professional services	700	700		700
Telephone	4,000	4,000	3,539	461
Postage	18,700	18,700	20,548	(1,848)
Travel and transportation	550	550	42	508
Advertising and legal notices	500	500	1,261	(761)
Maintenance on equipment	500	500		500
Maintenance contracts	7,000	7,000	4,036	2,964

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

(continued)	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Favorable (Unfavorable)
Miscellaneous	200	200	384	(184)
Dues and meetings	3,650	3,650	4,119	(469)
Capital outlay			25,137	(25,137)
E-Recording	15,305	15,305	8,581	6,724
Uninsured motorist fees	5,168	5,168	1,438	3,730
ERTB grant		5,155	6,155	(1,000)
Tyler software maintenance	138,617	138,617	39,605	99,012
Grant ARCA search	9,377	9,377	9,377	-
Fraud guard notification grant		12,294	11,819	475
Total clerk and recorder	823,590	841,039	738,722	102,317
Elections				
Election judges	18,500	18,500	12,066	6,434
Social security	1,147	1,147		1,147
Medicare	268	268		268
Workman's compensation	250	250	151	99
Unemployment insurance	37	37	24	13
Office supplies	25,000	25,000	30,374	(5,374)
Subscriptions	900	900	286	614
Professional services	2,550	2,550	5,788	(3,238)
Telephone	1,280	1,280	1,383	(103)
Postage	10,000	10,000	3,639	6,361
Travel and transportation	150	150		150
Advertising and legal notices	500	500	235	265
Maintenance contracts	850	850	920	(70)
Dominion voting machine lease	41,776	41,776	42,866	(1,090)
Miscellaneous	200	200	236	(36)
HAVA compliance	300	300	300	-
Elections security grant		12,000	20,990	(8,990)
Dues and meetings	1,200	1,200	40	1,160
Staff training	300	300	80	220
Voting machine	2,816	2,816	596	2,220
Election equipment	7,096	7,096		7,096
State grant election security	21,506	21,506		21,506
Total elections	136,626	148,626	119,974	28,652
Treasurer				
Salaries	219,611	219,611	214,991	4,620
Social security	13,616	13,616	12,145	1,471

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Favorable (Unfavorable)
Medicare	3,184	3,184	2,840	344
Workman's compensation	300	300	228	72
Retirement	8,784	8,784	8,600	184
Health insurance	43,229	43,229	51,219	(7,990)
Life insurance	268	268	224	44
Disability insurance	731	731	752	(21)
Unemployment insurance	276	276	267	9
Office supplies	18,500	18,500	8,726	9,774
Professional services	3,000	3,000	5,800	(2,800)
Telephone	2,400	2,400	2,088	312
Postage	17,500	17,500	5,245	12,255
Travel and transportation	150	150	77	73
Advertising and legal notices	13,500	13,500	5,442	8,058
Maintenance on equipment	500	500		500
Maintenance contracts	2,500	2,500	1,736	764
Treasurer web page	6,500	6,500	10,500	(4,000)
Treasurer system	98,000	98,000	44,606	53,394
Miscellaneous	1,000	1,000	191	809
Dues and meetings	2,400	2,400	1,501	899
Staff training	2,500	2,500		2,500
Total treasurer	458,449	458,449	377,178	81,271
Public trustee				
Salary	12,500	12,500	12,500	-
Social security	775	775	770	5
Medicare	181	181	180	1
Workman's compensation	18	18	13	5
Retirement	500	500	500	-
Health insurance	1,500	1,500	1,453	47
Life insurance	6	6	5	1
Office supplies	400	400		400
Postage	100	100		100
Travel and transportation	50	50		50
Miscellaneous	200	200	326	(126)
Dues and meetings	1,125	1,125	732	393
Capital outlay	200	200		200
Total public trustee	17,555	17,555	16,479	1,076

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

(continued)	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
Assessor				
Salaries	400,254	400,254	403,029	(2,775)
Social security	25,016	25,016	23,700	1,316
Medicare	5,804	5,804	5,543	261
Workman's compensation	8,500	8,500	5,367	3,133
Retirement	16,010	16,010	16,121	(111)
Health insurance	86,458	86,458	97,084	(10,626)
Life insurance	536	536	506	30
Disability insurance	1,405	1,405	1,695	(290)
Unemployment insurance	638	638	642	(4)
Office supplies	7,000	7,000	3,143	3,857
Appraisal subscriptions	1,300	1,300	1,110	190
License renewals	31,000	31,000	11,419	19,581
Professional services	70,000	70,000	51,645	18,355
Telephone	3,350	3,350	3,205	145
Postage	8,800	8,800	10,375	(1,575)
Travel and transportation	1,500	1,500	609	891
Advertising and legal notices	1,400	1,400	1,756	(356)
Maintenance on equipment	1,000	1,000		1,000
Maintenance contracts	5,800	5,800	6,993	(1,193)
Assessment software support	101,500	101,500	240	101,260
Spatial system	4,000	4,000	10,500	(6,500)
GIS mapping system	30,000	30,000	37,673	(7,673)
Software and hardware support	1,000	1,000	2,964	(1,964)
Miscellaneous	100	100		100
Dues and meetings	12,500	12,500	28,470	(15,970)
Staff training	8,000	8,000	2,848	5,152
Total assessor	832,871	832,871	726,637	106,234
Maintenance of buildings				
Salaries	504,857	504,857	473,446	31,411
Social security	31,301	31,301	29,298	2,003
Medicare	7,320	7,320	6,852	468
Workman's compensation	17,000	17,000	11,837	5,163
Retirement	18,836	18,836	17,734	1,102
Health insurance	118,879	118,879	101,326	17,553
Life insurance	737	737	562	175
Disability insurance	2,491	2,491	2,351	140
Unemployment insurance	1,010	1,010	947	63
Office supplies			1,393	(1,393)

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Operating supplies	4,000	4,000	5,499	(1,499)
Gas, oil and antifreeze	6,000	6,000	7,127	(1,127)
Maintenance supplies	2,500	2,500	244	2,256
Maintenance on pickup	9,000	9,000	5,357	3,643
Professional services	500	500	96	404
Telephone	3,000	3,000	2,585	415
Postage	150	150	234	(84)
Advertising and legal notices	200	200		200
Utilities	7,500	7,500	10,769	(3,269)
Maintenance on building	1,000	1,000	2,879	(1,879)
Maintenance on equipment	4,000	4,000	14,242	(10,242)
Miscellaneous			63	(63)
Staff training	500	500	183	317
Capital outlay			1,521	(1,521)
Total maintenance of buildings	740,781	740,781	696,545	44,236
Maintenance - courthouse				
Operating supplies	16,500	16,500	15,271	1,229
Maintenance supplies	1,000	1,000	115	885
Professional services	9,000	9,000	11,793	(2,793)
Telephone	650	650	646	4
Utilities	75,000	75,000	67,670	7,330
Annex REDI grant expense			15,396	(15,396)
Annex expense	1,000	1,000	1,215	(215)
Maintenance on building	50,000	50,000	26,647	23,353
Gazebo	1,000	1,000	2,259	(1,259)
Grass and tree replacement	2,000	2,000	285	1,715
Donated tree memorial expense			60	(60)
Maintenance on equipment	1,000	1,000	966	34
Maintenance contracts	6,700	6,700	9,151	(2,451)
Equipment rental	500	500	446	54
Miscellaneous	250	250	1,885	(1,635)
Christmas lighting	5,500	5,500	3,895	1,605
Total maintenance - courthouse	170,100	170,100	157,700	12,400
Maintenance - justice center				
Operating supplies	30,000	30,000	19,614	10,386

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Maintenance supplies	1,000	1,000	181	819
Professional services	16,000	16,000	14,838	1,162
Telephone	5,500	5,500	5,507	(7)
Maintenance on building	35,000	35,000	4,657	30,343
Grass and tree replacement	1,000	1,000		1,000
Maintenance on equipment	3,000	3,000	465	2,535
Maintenance - jail related	40,000	40,000	1,962	38,038
Maintenance contracts	38,000	38,000	19,738	18,262
Equipment rental	500	500		500
Miscellaneous	500	500		500
Total maintenance - justice center	170,500	170,500	66,962	103,538
Maintenance - central services				
Operating supplies	9,300	9,300	9,595	(295)
Maintenance supplies	500	500	139	361
Professional services	3,500	3,500	4,256	(756)
Utilities	45,500	45,500	39,004	6,496
Maintenance on building	15,000	15,000	5,369	9,631
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
Total maintenance - central services	79,050	79,050	58,723	20,327
Maintenance - heritage building				
Operating supplies	5,000	5,000	4,990	10
Professional services	7,500	7,500	3,798	3,702
Utilities	22,000	22,000	25,292	(3,292)
Maintenance on building	20,000	20,000	343	19,657
Maintenance on equipment	1,000	1,000		1,000
Maintenance contracts	2,000	2,000		2,000
Total maintenance - heritage building	57,500	57,500	34,423	23,077

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Maintenance - emergency services				
Operating supplies			90	(90)
Utilities			3,672	(3,672)
Maintenance on building			4,379	(4,379)
Total maintenance - emergency services	-	-	8,141	(8,141)
Total general government	5,109,799	5,139,248	4,419,855	719,393
Judicial				
District attorney				
Professional services	592,258	592,258	592,258	-
Total judicial	592,258	592,258	592,258	-
Public safety				
Sheriff				
Salaries	1,597,850	1,612,484	1,494,825	117,659
Social security	99,067	99,067	89,288	9,779
Medicare	23,169	23,169	20,884	2,285
Workman's compensation	50,000	50,000	32,088	17,912
Retirement	60,286	60,286	55,098	5,188
Health insurance	270,180	270,180	250,875	19,305
Life insurance	1,674	1,674	1,370	304
Disability insurance	7,416	7,416	6,528	888
Unemployment insurance	4,476	4,476	2,779	1,697
Office supplies	6,000	6,000	2,932	3,068
Operating supplies	10,000	10,000	13,294	(3,294)
K-9 supplies	3,000	3,000	9,289	(6,289)
Firearms and ammunition	12,000	12,000	14,820	(2,820)
Professional services	1,000	1,000		1,000
E 911 dispatching services	329,144	329,144	329,148	(4)
Concealed weapons permit	1,000	1,000	400	600
Sexual assault kits/exams	2,500	2,500		2,500
Blue Santa	700	700		700
Telephone	25,000	25,000	20,249	4,751
Postage	5,000	5,000	2,016	2,984
Travel and transportation	70,000	70,000	71,351	(1,351)

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

(continued)	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
Advertising	500	500	226	274
Maintenance on cars	55,000	55,000	56,190	(1,190)
Maintenance on equipment	5,000	5,000	230	4,770
Maintenance contracts	59,413	59,413	59,319	94
Equipment rental	8,700	8,700		8,700
Community resource team	6,000	6,000	1,216	4,784
Miscellaneous	500	500	15,146	(14,646)
Dues and meetings	8,000	8,000	7,865	135
Uniforms	7,000	7,000	8,158	(1,158)
SRT team	4,000	4,000	905	3,095
Vests	7,000	7,000	7,756	(756)
Search and rescue	3,500	3,500	3,491	9
Search and rescue grant	4,850	4,850	4,850	-
Staff training	15,000	25,500	20,164	5,336
Psychological evaluations	3,000	3,000	1,830	1,170
Investigative work	7,500	7,500	5,750	1,750
Sheriff admin expenditures	1,500	1,500		1,500
Investigation checking	1,000	1,000	1,367	(367)
Total sheriff	2,776,925	2,802,059	2,611,697	190,362
Jail				
Salaries	1,431,250	1,431,250	1,235,802	195,448
Social security	88,738	88,738	75,462	13,276
Medicare	20,753	20,753	17,648	3,105
Workman's compensation	41,000	41,000	26,615	14,385
Retirement	54,450	54,450	42,513	11,937
Health insurance	280,987	280,987	177,956	103,031
Life insurance	1,741	1,741	1,078	663
Disability insurance	7,200	7,200	5,210	1,990
Unemployment insurance	4,294	4,294	2,472	1,822
Office supplies	4,500	4,500	2,149	2,351
Operating supplies	40,000	40,000	25,655	14,345
Food and meals	280,000	280,000	217,897	62,103
Professional services	500	500	224	276
Other medical	25,000	25,000	20,184	4,816
Medical service agreement	240,160	240,160	233,165	6,995
Inmate insurance	5,800	5,800	4,059	1,741
Television	3,100	3,100	3,272	(172)
Travel and transportation	17,000	17,000	7,431	9,569

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Inmate transport services	30,000	30,000	16,106	13,894
Maintenance on equipment	3,000	3,000	50	2,950
Maintenance contracts	15,520	15,520	14,776	744
Miscellaneous	200	200	24	176
Dues and meetings	350	350		350
Commissary account	25,000	25,000	38,396	(13,396)
Total jail	2,620,543	2,620,543	2,168,144	452,399
Coroner				
Salaries	81,465	81,465	81,639	(174)
Social security	5,051	5,051	4,877	174
Medicare	1,181	1,181	1,140	41
Workman's compensation	550	550	320	230
Retirement	3,259	3,259	3,265	(6)
Health insurance	11,140	11,140	10,922	218
Life insurance	67	67	32	35
Office supplies	300	300	155	145
Operating supplies	2,500	2,500	2,348	152
Autopsies	45,000	45,000	37,647	7,353
Secretarial	500	500	500	-
Professional services	77,500	77,500	65,092	12,408
Toxicology	10,000	10,000	6,007	3,993
Transport	18,500	18,500	10,500	8,000
Telephone	950	950	872	78
Travel and transportation	50	50		50
Dues and meetings	5,500	5,500	2,570	2,930
Staff training	3,500	3,500	998	2,502
Total coroner	267,013	267,013	228,884	38,129
Victim's assistant				
Salaries	50,919	50,919	51,430	(511)
Social security	3,157	3,157	3,162	(5)
Medicare	738	738	739	(1)
Workman's compensation	200	200	101	99
Retirement	2,037	2,037	2,057	(20)
Health insurance	10,807	10,807	10,920	(113)
Life insurance	67	67	67	-

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Disability insurance	269	269	273	(4)
Unemployment insurance	153	153	103	50
Operating supplies	5,700	5,700	5,630	70
Professional services	4,000	4,000		4,000
Telephone	600	600	600	-
Travel and transportation	900	900	705	195
Dues and meetings	3,100	4,211	3,677	534
Total victim's assistant	82,647	83,758	79,464	4,294
Emergency management				
Salaries	63,352	63,352	67,014	(3,662)
Social security	3,928	3,928	4,175	(247)
Medicare	919	919	976	(57)
Workman's compensation	160	160	106	54
Retirement	2,414	2,414	2,435	(21)
Health insurance	10,807	10,807	10,922	(115)
Life insurance	67	67	58	9
Disability insurance	319	319	321	(2)
Unemployment insurance	190	190	134	56
Office supplies	1,100	1,100	777	323
Emergency center supplies	1,500	1,500	1,616	(116)
Professional services	4,900	4,900	1,900	3,000
Telephone	2,200	2,200	2,547	(347)
Postage	100	100	43	57
Travel and transportation	2,500	2,500	2,375	125
Advertising and legal notices	500	500	492	8
Maintenance on vehicles	2,500	2,500	2,222	278
Maintenance on equipment	1,300	1,300	1,451	(151)
Maintenance contracts	2,000	2,000	1,518	482
Building rental	1,500	1,500	1,500	-
Miscellaneous	500	500	1,700	(1,200)
Dues and meetings	3,900	3,900	2,215	1,685
Uniforms	350	350	270	80
Staff training	1,500	1,500	1,648	(148)
CPR training/expenses	550	550		550
Equipment contingency reserve	8,000	15,816	15,494	322
Total emergency management	117,056	124,872	123,909	963
Total public safety	5,864,184	5,898,245	5,212,098	686,147

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Auxiliary services				
Extension				
Salaries	142,030	142,030	140,788	1,242
Social security	2,899	2,899	2,809	90
Medicare	678	678	657	21
Workman's compensation	80	80	45	35
Retirement	1,471	1,471	1,481	(10)
Health insurance	10,807	10,807	10,922	(115)
Life insurance	67	67	58	9
Disability insurance	194	194	196	(2)
Unemployment insurance	140	140	90	50
Office supplies	2,200	2,200	2,762	(562)
LSP agronomy agent	300	300		300
Telephone	900	900	789	111
Postage	900	900	547	353
Travel and transportation	1,850	1,850	2,049	(199)
Advertising and legal notices	200	200		200
Maintenance on vehicles	1,900	1,900	1,564	336
Maintenance on equipment	1,200	1,200		1,200
Maintenance contracts	4,000	4,000	4,569	(569)
Dues and meetings	5,800	5,800	5,069	731
Staff training	1,800	1,800	262	1,538
Total extension	179,416	179,416	174,657	4,759
Extension - fair				
Supplies	1,400	1,400	1,554	(154)
Food and meals	1,500	1,500	1,053	447
Prizes and awards	15,000	15,000	16,521	(1,521)
Premium payout	8,950	8,950	7,724	1,226
Special events	867	867	528	339
Judging services	7,850	7,850	10,204	(2,354)
Postage	120	120	142	(22)
Programs and printing	1,400	1,400	1,598	(198)
Equipment repairs	700	700	130	570
Scale maintenance	250	250	149	101
Equipment rental	250	250		250
Total extension - fair	38,287	38,287	39,603	(1,316)

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Fairgrounds				
Salaries	21,000	21,000	9,877	11,123
Social security	1,302	1,302	612	690
Medicare	305	305	143	162
Workman's compensation	10	10	173	(163)
Unemployment insurance	42	42	20	22
Operating supplies	12,000	12,000	10,289	1,711
Gas, oil and antifreeze	10,000	10,000	10,097	(97)
Maintenance supplies	6,000	6,000	1,306	4,694
Contract services	4,000	4,000	3,437	563
Telephone	3,000	3,000	3,368	(368)
Postage	50	50	43	7
Advertising and legal notices	200	200		200
Utilities	55,000	55,000	62,268	(7,268)
Logan well users	1,000	1,000	508	492
Maintenance on buildings	30,500	30,500	11,282	19,218
Maintenance on equipment	10,000	10,000	13,612	(3,612)
Equipment rental	500	500	407	93
Miscellaneous			1,004	(1,004)
Memorial fence project	6,000	6,000	1,268	4,732
Capital outlay	500	500	673	(173)
Total fairgrounds	161,409	161,409	130,387	31,022
Sunset gardens				
Salaries	4,750	4,750	4,095	655
Social security	295	295	254	41
Medicare	69	69	59	10
Workman's compensation	150	150	118	32
Retirement	160	160	148	12
Health insurance	600	600	551	49
Life insurance	5	5	3	2
Disability insurance	18	18	19	(1)
Unemployment insurance	14	14	9	5
Operating supplies	400	400	224	176
Gas, oil and antifreeze	125	125	30	95
Repair and maint supplies	2,000	2,000	1,320	680
Professional services	2,000	2,000	4,000	(2,000)
Utilities	1,500	1,500	504	996
Rental and cleaning	1,400	1,400	2,120	(720)

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Logan well users	200	200	278	(78)
Repairs - building/grounds	12,000	12,000	704	11,296
Grass and tree replacement	3,500	3,500		3,500
Miscellaneous	300	300		300
Total sunset gardens	29,486	29,486	14,436	15,050
Shooting complex				
Salaries	7,100	7,100	9,025	(1,925)
Social security	440	440	560	(120)
Medicare	103	103	131	(28)
Workman's compensation	200	200	260	(60)
Retirement	260	260	353	(93)
Health insurance	950	950	1,321	(371)
Life insurance	6	6	8	(2)
Disability insurance	29	29	47	(18)
Unemployment insurance	21	21	18	3
Operating supplies	2,500	2,500	3,075	(575)
Membership expense	2,000	2,000	426	1,574
Target expense	8,500	8,500	6,941	1,559
Gas, oil and antifreeze	100	100		100
Repair and maint supplies	750	750	483	267
Professional services	150	150		150
Postage	150	150	123	27
Travel and transportation	125	125		125
Advertising	200	200		200
Utilities	3,500	3,500	2,713	787
Port a pots rental and cleaning	3,500	3,500	1,440	2,060
Maintenance on buildings	2,200	2,200	2,069	131
Equipment repair	2,000	2,000	1,448	552
Dues and meetings	100	100		100
Training	150	150		150
Donated funds projects	5,000	5,000	4,606	394
Total shooting complex	40,034	40,034	35,047	4,987

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Veterans office				
Salaries	29,625	29,625	32,605	(2,980)
Social security	1,837	1,837	2,106	(269)
Medicare	430	430	492	(62)
Workman's compensation	90	90	61	29
Retirement	1,185	1,185	1,040	145
Health insurance	10,807	10,807	1,416	9,391
Life insurance	67	67	20	47
Disability insurance	157	157	97	60
Unemployment insurance	89	89	65	24
Office supplies	800	800	731	69
Telephone	1,200	1,200	1,495	(295)
Postage and box rent	100	100	78	22
Travel and transportation	500	500		500
Maintenance contract	500	500	472	28
Miscellaneous	250	250	125	125
Dues and meetings	1,550	1,550	1,352	198
Veteran donation	200	200		200
Total veterans office	49,387	49,387	42,155	7,232
Heritage center				
Salaries	68,237	68,237	69,468	(1,231)
Social security	4,231	4,231	3,701	530
Medicare	989	989	866	123
Workman's compensation	90	90	68	22
Retirement	2,029	2,029	2,044	(15)
Health insurance	10,807	10,807	16,424	(5,617)
Life insurance	67	67	67	-
Disability insurance	268	268	270	(2)
Unemployment insurance	205	205	139	66
Office supplies	750	750	630	120
Operating supplies	300	300	191	109
Maintenance supplies	100	100	37	63
Silver Sneaker expenses	2,000	2,000	2,686	(686)
Professional services	500	500	586	(86)
Telephone	2,200	2,200	2,217	(17)
Postage	200	200	155	45
Advertising and legal notices	350	350	173	177

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Maintenance on equipment			30	(30)
Maintenance contracts	1,200	1,200	1,707	(507)
Miscellaneous			79	(79)
Dues and meetings	150	150		150
Staff training	300	300	119	181
Total heritage center	94,973	94,973	101,657	(6,684)
Desoto youth				
Operating supplies	200	200	382	(182)
Utilities	15,000	15,000	18,309	(3,309)
Maintenance on buildings	2,000	2,000	303	1,697
Desoto financial expense	2,000	2,000	2,688	(688)
Total desoto youth	19,200	19,200	21,682	(2,482)
Library				
Fleming library	450	450	450	-
Crook library	450	450	450	-
Total library	900	900	900	-
Total auxiliary services	613,092	613,092	560,524	52,568
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, 2023

(continued)	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Tourist information center				
Salaries	78,814	78,814	79,386	(572)
Social security	4,886	4,886	4,840	46
Medicare	1,143	1,143	1,132	11
Workman's compensation	100	100	76	24
Retirement	1,976	1,976	1,993	(17)
Health insurance	10,807	10,807	10,922	(115)
Life insurance	67	67	58	9
Disability insurance	261	261	263	(2)
Unemployment insurance	236	236	159	77
Office supplies	400	400	803	(403)
Operating supplies	300	300	349	(49)
Telephone	400	400	490	(90)
Postage	50	50		50
Advertising and legal notices	2,000	2,000	1,831	169
Maintenance on equipment	50	50		50
Maintenance contracts	550	550	522	28
Dues and meetings	500	500	24	476
Staff training	500	500		500
Total tourist information center	103,040	103,040	102,848	192
Intergovernmental cooperation				
NECALG	28,219	28,219	28,219	-
NECTA	42,844	42,844	42,844	-
Total intergovernmental cooperation	71,063	71,063	71,063	-
Miscellaneous account				
Mined land reclamation	15,000	15,000		15,000
Logan county chamber dues	600	600	600	-
CCI dues	15,150	15,150	15,150	-
NACO dues	454	454	454	-
Treasurers fees	133,000	133,000	128,309	4,691
Cafeteria plan expense	7,000	7,000	7,164	(164)
Abatement refunds	5,000	5,000	928	4,072
Christmas appreciation	13,000	13,000	14,006	(1,006)
Unemployment account services	1,300	1,300	1,212	88

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Insurance claim deductible			40,000	(40,000)
Property liability insurance	450,000	450,000	620,891	(170,891)
Auditing and budgeting	22,500	22,500	19,750	2,750
Maintenance - county vehicles	5,000	5,000	1,593	3,407
Communication tower utilities	10,000	10,000	9,085	915
Clarence corner expense	500	500	810	(310)
Heritage festival donation	1,500	1,500	1,500	-
Small business development	5,000	5,000	5,000	-
Chamber marketing	17,500	17,500	17,500	-
Economic development	40,500	40,500	40,500	-
EMS subsidy	130	130		130
Local fiscal recovery funds	1,230,387	1,230,387	897,356	333,031
Miscellaneous reserve	2,500	2,500	1,127	1,373
Health insurance reserve	125,000	125,000	71,739	53,261
Contingency reserve	1,402,000	1,402,000	275,936	1,126,064
Total miscellaneous account	3,503,021	3,503,021	2,170,610	1,332,411
Debt service				
Principal			4,389	(4,389)
Total expenditures	<u>\$ 16,167,986</u>	<u>\$ 16,231,496</u>	<u>\$ 13,444,174</u>	<u>\$ 2,787,322</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Taxes				
General property	\$ 2,952,489	\$ 2,952,489	\$ 2,965,217	\$ 12,728
Specific ownership	324,000	324,000	297,968	(26,032)
Delinquent taxes and interest			409	409
Sales tax	1,100,000	1,100,000	1,166,853	66,853
Use tax	45,000	45,000	47,637	2,637
Total taxes	4,421,489	4,421,489	4,478,084	56,595
Licenses and permits				
Road and highway permits			2,270	2,270
Total licenses and permits	-	-	2,270	2,270
Intergovernmental				
Highway users tax	3,800,000	3,800,000	3,994,503	194,503
Flood disaster revenue			216,346	216,346
Motor vehicle fee \$1.50	22,000	22,000	14,432	(7,568)
Motor vehicle fee \$2.50	31,000	31,000	33,215	2,215
Missile site road maintenance	45,332	45,332	45,332	-
Federal bridge grant	3,049,675	3,049,675	1,418,075	(1,631,600)
Total intergovernmental	6,948,007	6,948,007	5,721,903	(1,226,104)
Charges for services				
MV emissions fee	500	500	509	9
Materials and services	1,000	1,000	373	(627)
Total charges for services	1,500	1,500	882	(618)
Miscellaneous revenue				
Capital credits			2,955	2,955
Refunds of expenditures			9,270	9,270
Refunds - county vehicle expense	7,000	7,000	14,942	7,942
Refunds - salary and fringe			1,107	1,107
Dividends and forfeitures			344	344
Total miscellaneous	7,000	7,000	28,618	21,618
Total revenues	\$ 11,377,996	\$ 11,377,996	\$ 10,231,757	\$ (1,146,239)

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LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
General government				
Treasurer's fees	\$ 95,006	\$ 95,006	\$ 112,376	\$ (17,370)
Public works				
Salaries	2,021,141	2,021,141	1,904,262	116,879
Social security	125,311	125,311	115,445	9,866
Medicare	29,307	29,307	26,999	2,308
Workman's compensation	125,000	125,000	83,736	41,264
Retirement	78,446	78,446	72,961	5,485
Health insurance	453,902	453,902	378,931	74,971
Life insurance	2,812	2,812	2,065	747
Disability insurance	10,373	10,373	9,547	826
Unemployment insurance	6,063	6,063	3,808	2,255
Cafeteria plan expense	2,334	2,334	2,562	(228)
Office supplies	1,200	1,200	947	253
Shop supplies	5,500	5,500	4,969	531
Rug and uniform cleaning	5,500	5,500	7,569	(2,069)
Road construction supplies	6,500	6,500	2,697	3,803
Crack filling	25,000	25,000		25,000
Road oil - overlay	6,000,000	6,000,000	2,383,998	3,616,002
Gravel and sand	130,000	130,000	60,321	69,679
Culverts	75,000	75,000	17,264	57,736
Patching	15,000	15,000	7,017	7,983
Dust control	120,000	120,000		120,000
Steel and iron	3,000	3,000	3,933	(933)
Road signs	20,000	20,000	32,274	(12,274)
Paint	25,000	25,000	8,450	16,550
Chemicals	46,000	46,000	44,500	1,500
Gas, oil and antifreeze	650,000	650,000	790,766	(140,766)
Tires and tubes	70,000	70,000	73,696	(3,696)
Maintenance on equipment	250,000	250,000	322,113	(72,113)
Maintenance on autos	25,000	25,000	51,894	(26,894)
Repair on county vehicles	7,000	7,000	7,950	(950)
Small tools	2,500	2,500	2,232	268
Professional services			43,160	(43,160)
IT maintenance	7,500	7,500	5,101	2,399
Telephone	5,500	5,500	5,805	(305)
Postage	550	550	402	148
Telephone support			253	(253)
Advertising and legal notices	1,500	1,500	1,780	(280)
Property and liability insurance	160,000	160,000	167,247	(7,247)

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Utilities	45,000	45,000	43,798	1,202
Maintenance on buildings	10,000	10,000	20,608	(10,608)
Maintenance on radios	4,000	4,000		4,000
Maintenance contracts	450	450	1,005	(555)
Rentals of buildings and land	850	850	850	-
Rentals of equipment	392,000	392,000	31,176	360,824
Miscellaneous	2,500	2,500	1,252	1,248
Memberships and dues	100	100	114	(14)
Meeting expense	600	600		600
Staff training	600	600	250	350
Gravel permit fee	5,000	5,000	5,099	(99)
Mined land reclamation	25,000	25,000		25,000
Bridge repair and replacement	400,000	400,000	7,498	392,502
Natural disaster expense	5,000	5,000	600	4,400
Drug testing	1,200	1,200	860	340
Auditing and budgeting	1,600	1,600	1,600	-
Bridge repair grant	3,812,094	3,812,094	1,772,594	2,039,500
Municipalities	441,339	441,339	441,340	(1)
Health insurance reserve	55,000	55,000	14,792	40,208
Reserve for contingency			25,503	(25,503)
Total public works	15,714,272	15,714,272	9,015,593	6,698,679
Capital outlay	263,000	263,000	148,489	114,511
Debt service				
Principal			303,762	(303,762)
Total expenditures	\$ 16,072,278	\$ 16,072,278	\$ 9,580,220	\$ 6,492,058

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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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 848,840	\$ 848,840	\$ 852,500	\$ 3,660
Specific ownership	89,800	89,800	85,639	(4,161)
Delinquent taxes and interest			285	285
Total taxes	938,640	938,640	938,424	(216)
Intergovernmental				
Colorado works	610,236	610,236	643,746	33,510
Child care	327,473	327,473	456,406	128,933
Child welfare	1,588,729	1,588,729	1,380,677	(208,052)
Child welfare SB15-242	71,879	71,879	52,126	(19,753)
County administration	1,052,413	1,052,413	1,133,511	81,098
Core services	470,014	470,014	428,020	(41,994)
Child support enforcement	273,333	273,333	237,115	(36,218)
Low-income home energy assistance program	30,670	30,670	16,282	(14,388)
Adult protective services	118,041	118,041	112,023	(6,018)
Old age pension	46,661	46,661	33,513	(13,148)
Food assistance job search	40,115	40,115	51,346	11,231
Senate Bill 80	166,015	166,015		(166,015)
Parental fees	208,000	208,000	5,924	(202,076)
Enhanced funding	6,500	6,500	5,480	(1,020)
Performance based HB 1451	90,000	90,000	28,152	(61,848)
Behavioral health grants	1,069,744	1,069,744	323,667	(746,077)
Educational stability grant	2,400	2,400	509	(1,891)
Security grant			4,076	4,076
Homelessness grant			3,976	3,976
Other donations	15,000	15,000	9,403	(5,597)
Miscellaneous			449	449
Total intergovernmental	6,187,223	6,187,223	4,926,401	(1,260,822)
Miscellaneous				
Child support retainage	12,600	12,600	12,756	156
Other			2,046	2,046
Total miscellaneous	12,600	12,600	14,802	2,202
Total revenues	\$ 7,138,463	\$ 7,138,463	\$ 5,879,627	\$ (1,258,836)

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
Health and welfare				
Aid to the needy disabled	\$ 25,000	\$ 25,000	\$ 17,224	\$ 7,776
Colorado works	777,333	777,333	804,337	(27,004)
Child care	395,490	395,490	522,967	(127,477)
Child welfare	2,617,939	2,617,939	2,032,794	585,145
Child welfare SB15-242	71,879	71,879	52,126	19,753
County administration	1,022,989	1,022,989	1,070,912	(47,923)
Core services	583,630	583,630	500,984	82,646
Child support enforcement	359,718	359,718	300,649	59,069
Low-income home energy assistance program	30,670	30,670	16,282	14,388
Adult protective services	146,301	146,301	139,606	6,695
Old age pension	46,661	46,661	31,587	15,074
Food assistance job search	92,485	92,485	85,225	7,260
Senate Bill 80	166,015	166,015		166,015
Parental fees	208,000	208,000	5,924	202,076
Enhanced funding	6,500	6,500	5,480	1,020
Performance based HB 1451	90,000	90,000	28,152	61,848
Behavioral health grants	1,069,744	1,069,744	323,667	746,077
Educational stability grant	3,000	3,000	637	2,363
General assistance	10,000	10,000		10,000
County cars	10,000	10,000	(32,748)	42,748
Security grant			4,076	(4,076)
Homelessness grant			9,229	(9,229)
Step Out donated funds	15,000	15,000	9,403	5,597
Wendy's wonderful kids	4,500	4,500		4,500
Miscellaneous	1,750	1,750	543	1,207
Total expenditures	\$ 7,754,604	\$ 7,754,604	\$ 5,929,056	\$ 1,825,548

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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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 553,592	\$ 553,592	\$ 555,981	\$ 2,389
Specific ownership	24,488	24,488	55,869	31,381
Delinquent taxes and interest			116	116
Total taxes	578,080	578,080	611,966	33,886
Intergovernmental				
JBBS contract revenue	500,000	500,000	414,525	(85,475)
Ambulance state grant	35,000	35,000		(35,000)
Shooting complex grant	3,712	3,712	45,539	41,827
Tourist center grant	75,000	75,000	32,538	(42,462)
Total intergovernmental	613,712	613,712	492,602	(121,110)
Charges for services				
Ballpark sewer tap fee	1,000	1,000	1,234	234
Miscellaneous				
Earnings on investments			201	201
Tourist center local donation	5,000	5,000	5,000	-
Event center local donation	500,000	500,000	500,000	-
Reimbursement of expenditures			15,000	15,000
Total miscellaneous	505,000	505,000	520,201	15,201
Total revenues	\$ 1,697,792	\$ 1,697,792	\$ 1,626,003	\$ (71,789)

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

Expenditures	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
General government				
Auditing and budgeting	\$ 450	\$ 450	\$ 450	\$ -
Treasurer's fees	4,900	4,900	11,122	(6,222)
Total general government	5,350	5,350	11,572	(6,222)
Health and welfare				
JBBS contract expense	500,000	500,000	414,525	85,475
Total health and welfare	500,000	500,000	414,525	85,475
Capital outlay				
Ballpark sewer line	50,000	50,000		50,000
Ambulance equipment	70,000	70,000	51,065	18,935
Ambulance equipment reserve	150,000	150,000		150,000
Extension - vehicle	20,000	20,000	45,000	(25,000)
Commissioner - equipment	11,000	11,000	11,341	(341)
Finance - equipment	3,386	3,386		3,386
Assessor - equipment	5,200	5,200	5,399	(199)
Treasurer - equipment	1,500	1,500		1,500
Sheriff - equipment	23,963	23,963	24,023	(60)
Sheriff - vehicles	174,625	174,625	144,986	29,639
NECTA vehicle - county share	28,940	28,940		28,940
Buildings and grounds - equipment			(60)	60
Coroner - equipment	6,000	6,000	6,000	-
Fairgrounds - equipment			50,000	(50,000)
OEM - equipment	4,200	4,200	3,083	1,117
Heritage admin - equipment	3,135	3,135	3,236	(101)
Tourist info - equipment	3,386	3,386	3,411	(25)
Donation - fairgrounds building	500,000	500,000	500,000	-
Tourist center grant	80,000	80,000	36,490	43,510
Shooting range small grant	4,950	4,950	4,956	(6)
Shooting range improvements			51,876	(51,876)
Total capital outlay	1,140,285	1,140,285	940,806	199,479
Reserve for contingency	500,000	500,000		500,000
Total expenditures	\$ 2,145,635	\$ 2,145,635	\$ 1,366,903	\$ 778,732

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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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
Sales tax	\$ 2,200,000	\$ 2,200,000	\$ 2,333,706	\$ 133,706
Use tax	90,000	90,000	95,274	5,274
Total taxes	2,290,000	2,290,000	2,428,980	138,980
Miscellaneous revenue				
Earnings on investments	1,500	1,500	22,137	20,637
Total revenues	<u>\$ 2,291,500</u>	<u>\$ 2,291,500</u>	<u>\$ 2,451,117</u>	<u>\$ 159,617</u>

LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Expenditures				
General government				
Courthouse maintenance			\$ 36,061	\$ (36,061)
Treasurer's fees	\$ 46,000	\$ 46,000	48,288	(2,288)
Total general government	46,000	46,000	84,349	(38,349)
Public safety				
Justice center utilities	250,000	250,000	249,488	512
Justice center building repairs			1,338	(1,338)
Justice center maintenance contract	11,850	11,850	10,650	1,200
Total public safety	261,850	261,850	261,476	374
Health and welfare				
Central services building repairs and maintenance			6,471	(6,471)
Culture and recreation				
Fairgrounds maintenance			81,794	(81,794)
Capital outlay				
Courthouse improvements	2,327,998	2,327,998	2,216,407	111,591
Justice center improvements	700,000	700,000	587,174	112,826
Fairgrounds event center building	500,000	500,000	557,262	(57,262)
Miscellaneous improvements	1,775,000	1,775,000	242,785	1,532,215
Total capital outlay	5,302,998	5,302,998	3,603,628	1,699,370
Total expenditures	\$ 5,610,848	\$ 5,610,848	\$ 4,037,718	\$ 1,573,130

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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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 1,476,244	\$ 1,476,244	\$ 1,482,583	\$ 6,339
Specific ownership	148,500	148,500	148,984	484
Total taxes	1,624,744	1,624,744	1,631,567	6,823
Charges for services				
Landfill disposal fees	650,000	650,000	652,572	2,572
Recycling fees	3,000	3,000	3,222	222
Closure cost surcharge	45,000	45,000	57,806	12,806
E-waste recycling fees	800	800	623	(177)
Total charges for services	698,800	698,800	714,223	15,423
Total revenues	\$ 2,323,544	\$ 2,323,544	\$ 2,345,790	\$ 22,246

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LOGAN COUNTY, COLORADO
Solid Waste Disposal Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2023

Expenditures	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
General government				
Treasurer's fees	\$ 29,701	\$ 29,701	\$ 29,652	\$ 49
Public works				
Salaries	306,712	306,712	255,765	50,947
Social security	19,016	19,016	15,888	3,128
Medicare	4,447	4,447	3,716	731
Workman's compensation	17,000	17,000	11,943	5,057
Retirement	12,188	12,188	10,081	2,107
Health insurance	54,036	54,036	38,507	15,529
Life insurance	335	335	208	127
Disability	1,351	1,351	900	451
Unemployment insurance	920	920	512	408
Cafeteria plan expense	282	282	300	(18)
Office supplies	4,000	4,000	4,122	(122)
Operating supplies	15,000	15,000	13,765	1,235
Gas, oil and antifreeze	65,000	65,000	53,760	11,240
Solid waste disposal fee	35,000	35,000	30,212	4,788
Professional services	65,000	65,000	61,226	3,774
IT maintenance	5,000	5,000	4,498	502
Telephone	4,000	4,000	3,971	29
Postage	3,000	3,000	2,477	523
Advertising and legal notices	1,000	1,000	2,196	(1,196)
Property liability insurance	26,000	26,000	18,136	7,864
Utilities	8,500	8,500	6,823	1,677
Maintenance on building	2,000	2,000	325	1,675
Maintenance at landfill	20,000	20,000	3,098	16,902
Tire recycle	8,500	8,500	9,263	(763)
Spraying	500	500	255	245
E-waste recycling	3,000	3,000	1,545	1,455
Maintenance on equipment	60,000	60,000	103,150	(43,150)
Maintenance contracts	1,000	1,000	605	395
Equipment and fixture rental	500	500	339	161
Miscellaneous	300	300		300
Permits	3,000	3,000	1,545	1,455
Memberships and dues	2,250	2,250	818	1,432
Meeting expense	250	250		250
Well testing	7,500	7,500	3,116	4,384
Staff training	5,500	5,500	716	4,784
Health insurance reserve	8,000	8,000	4,000	4,000
New cell development	600,000	600,000		600,000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Equipment replacement reserve	500,000	500,000		500,000
Financial assurance	850	850		850
Closure costs reserve	765,000	765,000		765,000
Total public works	<u>2,635,937</u>	<u>2,635,937</u>	<u>667,781</u>	<u>1,968,156</u>
Total expenditures	<u>\$ 2,665,638</u>	<u>\$ 2,665,638</u>	<u>\$ 697,433</u>	<u>\$ 1,968,205</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, 2023

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Conservation Trust Fund
Assets				
Cash and cash investments	\$ 181,198	\$ 90,913	\$ 945,864	\$ 446,008
Property taxes receivable		24,121		
Accounts receivable	10,494	296	85,104	192
Total assets	\$ 191,692	\$ 115,330	\$ 1,030,968	\$ 446,200
Liabilities				
Accounts payable	\$ 1,793	\$ 1,310	\$ 44,072	\$ 175,000
Accrued salaries and benefits				
Unearned revenues				
Total liabilities	1,793	1,310	44,072	175,000
Deferred inflows of resources				
Deferred property tax revenues		24,121		
Total deferred inflows of resources	-	24,121	-	-
Fund balance				
Restricted for:				
Emergencies				
Public safety			986,896	
Culture and recreation				271,200
Committed to:				
Public safety				
Health and welfare				
Culture and recreation	189,899	89,899		
Total fund balance	189,899	89,899	986,896	271,200
Total liabilities, deferred inflows of resources and fund balance	\$ 191,692	\$ 115,330	\$ 1,030,968	\$ 446,200

Special Revenue Funds			
Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
\$ 69,873	\$ 287,896	\$ 322,421	\$ 2,344,173
		67,030	91,151
174,530	748	4,024	275,388
<u>\$ 244,403</u>	<u>\$ 288,644</u>	<u>\$ 393,475</u>	<u>\$ 2,710,712</u>
\$ 98,226	\$ 158	\$ 1,765	\$ 322,324
	1,238	3,307	4,545
81,216			81,216
179,442	1,396	5,072	408,085
		67,030	91,151
-	-	67,030	91,151
		7,400	7,400
			986,896
			271,200
64,961			64,961
		313,973	313,973
	287,248		567,046
<u>64,961</u>	<u>287,248</u>	<u>321,373</u>	<u>2,211,476</u>
<u>\$ 244,403</u>	<u>\$ 288,644</u>	<u>\$ 393,475</u>	<u>\$ 2,710,712</u>

LOGAN COUNTY, COLORADO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2023

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Conservation Trust Fund
Revenues				
Taxes	\$ 124,605	\$ 40,809		
Intergovernmental				\$ 91,776
Charges for services			\$ 520,843	
Miscellaneous	3,422		10,247	1,859
Total revenues	128,027	40,809	531,090	93,635
Expenditures				
Current				
General government		741		
Public safety			229,220	
Health and welfare				
Culture and recreation	112,592	46,129		176,252
Capital outlay		20,304	134,057	
Total expenditures	112,592	67,174	363,277	176,252
Net change in fund balances	15,435	(26,365)	167,813	(82,617)
Fund balance at beginning of year	174,464	116,264	819,083	353,817
Fund balance at end of year	<u>\$ 189,899</u>	<u>\$ 89,899</u>	<u>\$ 986,896</u>	<u>\$ 271,200</u>

Special Revenue Funds			
Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
		\$ 158,554	\$ 323,968
		10,000	101,776
\$ 935,064	\$ 592,844	53,252	2,102,003
	10,020	42,263	67,811
935,064	602,864	264,069	2,595,558
		2,877	3,618
938,855		201,863	1,168,075
	530,709		201,863
	21,569	43,892	865,682
938,855	552,278	248,632	2,459,060
(3,791)	50,586	15,437	136,498
68,752	236,662	305,936	2,074,978
\$ 64,961	\$ 287,248	\$ 321,373	\$ 2,211,476

LOGAN COUNTY, COLORADO
Lodging Tourism Tax Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
Lodging tax	\$ 100,000	\$ 100,000	\$ 124,605	\$ 24,605
Miscellaneous				
Other income	4,500	4,500	3,422	(1,078)
Total revenues	104,500	104,500	128,027	23,527
Expenditures				
Culture and recreation				
Tourism projects	100,000	100,000	52,831	47,169
Tourism manager's salary	33,000	33,000	33,000	-
Welcome center	12,000	12,000	6,028	5,972
Logan county fair board	5,000	5,000	6,000	(1,000)
Certified distributions	2,500	2,500		2,500
Tourism conference	2,000	2,000	1,920	80
Volunteer incentives	2,000	2,000	2,175	(175)
Northeast Colorado travel region	2,000	2,000		2,000
Tourist center donations	3,000	3,000	3,138	(138)
Marketing grant	7,500	7,500	7,500	-
Total culture and recreation	169,000	169,000	112,592	56,408
Reserve for contingency	56,238	56,238		56,238
Total expenditures	225,238	225,238	112,592	112,646
Net change in fund balance	\$ (120,738)	\$ (120,738)	15,435	\$ 136,173
Fund balance at beginning of year			174,464	
Fund balance at end of year			\$ 189,899	

LOGAN COUNTY, COLORADO
Television Translator Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 36,906	\$ 36,906	\$ 37,066	\$ 160
Specific ownership	5,532	5,532	3,725	(1,807)
Delinquent taxes and interest			18	18
Total revenues	42,438	42,438	40,809	(1,629)
Expenditures				
General government				
Treasurer's fees	1,500	1,500	741	759
Culture and recreation				
Supplies and repairs	8,000	8,000	2,045	5,955
Professional services	2,000	2,000	450	1,550
Telephone	3,200	3,200	1,970	1,230
IP signal delivery	10,500	10,500	5,250	5,250
Advertising	100	100		100
Property liability insurance	900	900	1,331	(431)
Utilities	14,500	14,500	11,515	2,985
Maintenance contracts	19,764	19,764	19,764	-
Miscellaneous	100	100		100
Tower lease	4,000	4,000	3,804	196
Equipment replacement reserve	20,000	20,000		20,000
Total culture and recreation	83,064	83,064	46,129	36,935
Capital outlay	25,000	25,000	20,304	4,696
Total expenditures	109,564	109,564	67,174	42,390
Net change in fund balance	\$ (67,126)	\$ (67,126)	(26,365)	\$ 40,761
Fund balance at beginning of year			116,264	
Fund balance at end of year			\$ 89,899	

LOGAN COUNTY, COLORADO
E 911 Authority
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for services				
E911 surcharge	\$ 380,000	\$ 380,000	\$ 520,843	\$ 140,843
Miscellaneous				
Earnings on investments	1,500	1,500	10,247	8,747
Total revenues	381,500	381,500	531,090	149,590
Expenditures				
Public safety				
Office supplies	250	250	119	131
Professional services	5,000	5,000	4,050	950
GIS license	20,000	20,000	7,229	12,771
Travel and transportation	3,000	3,000		3,000
Insurance	4,000	4,000	4,657	(657)
Equipment and fixture repair	5,000	5,000		5,000
Emergency notification	20,000	20,000	18,195	1,805
Text to 911	3,300	3,300		3,300
Bank fees	200	200	134	66
Audit	500	500		500
Telephone services	30,000	30,000	27,356	2,644
E911 share of dispatch center	160,000	160,000	166,587	(6,587)
Tech support	10,000	10,000	608	9,392
Training	15,000	15,000	285	14,715
Public education	2,500	2,500		2,500
Advertising and legal notices	500	500		500
Total public safety	279,250	279,250	229,220	50,030
Capital outlay	126,400	126,400	134,057	(7,657)
Reserve for contingency	798,103	798,103		798,103
Total expenditures	1,203,753	1,203,753	363,277	840,476
Net change in fund balance	\$ (822,253)	\$ (822,253)	167,813	\$ 990,066
Fund balance at beginning of year			819,083	
Fund balance at end of year			\$ 986,896	

LOGAN COUNTY, COLORADO
Conservation Trust Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental				
Lottery funds	\$ 80,000	\$ 80,000	\$ 91,776	\$ 11,776
Miscellaneous				
Earnings on investments	150	150	1,859	1,709
Total revenues	80,150	80,150	93,635	13,485
Expenditures				
Culture and recreation				
Fairgrounds improvements	175,000	175,000	175,000	-
Reserve for contingency	256,501	256,501	1,252	255,249
Total expenditures	431,501	431,501	176,252	255,249
Net change in fund balance	<u>\$ (351,351)</u>	<u>\$ (351,351)</u>	(82,617)	<u>\$ 268,734</u>
Fund balance at beginning of year			<u>353,817</u>	
Fund balance at end of year			<u>\$ 271,200</u>	

LOGAN COUNTY, COLORADO
Ambulance Service Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for services				
Ambulance fees	\$ 654,000	\$ 654,000	\$ 935,064	\$ 281,064
Total revenues	654,000	654,000	935,064	281,064
Expenditures				
Public safety				
Contract personnel expense	665,321	665,321	705,195	(39,874)
Operating supplies	20,000	20,000	21,778	(1,778)
Protective clothing	4,000	4,000	2,389	1,611
Medical supplies	62,000	62,000	48,579	13,421
Gas, oil and antifreeze	15,000	15,000	12,950	2,050
Professional services	60,000	60,000	73,799	(13,799)
Telephone and internet	200	200	414	(214)
Postage	50	50	21	29
Property and liability insurance	9,000	9,000	9,139	(139)
Vehicle insurance	9,000	9,000	8,188	812
Maintenance on vehicles	10,000	10,000	18,977	(8,977)
Maintenance service contracts			2,537	(2,537)
Miscellaneous			1,630	(1,630)
Memberships and dues	100	100	57	43
Meeting expenses	2,500	2,500		2,500
Administrative fee	25,000	25,000	25,000	-
Uniforms for firefighters	6,000	6,000	2,602	3,398
Training and recertification	10,000	10,000	5,150	4,850
Physical exams	1,000	1,000		1,000
Auditing and budgeting	450	450	450	-
Total expenditures	899,621	899,621	938,855	(39,234)
Excess of revenues over (under) expenditures	(245,621)	(245,621)	(3,791)	241,830
Other financing sources				
Transfers in	250,000	250,000		(250,000)
Net change in fund balance	\$ 4,379	\$ 4,379	(3,791)	\$ (8,170)
Fund balance at beginning of year			68,752	
Fund balance at end of year			\$ 64,961	

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LOGAN COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Charges for services				
Night show admission fees	\$ 110,000	\$ 166,712	\$ 179,093	\$ 12,381
Night show sponsors	10,000	10,000	10,000	-
Night show concessions	400	400	3,775	3,375
Night show party zone	9,000	9,000	12,120	3,120
Demolition derby admission fees	62,000	62,000	67,034	5,034
Demolition derby sponsor	5,000	5,000	5,000	-
Bull riding admission fees	34,000	34,000	35,128	1,128
Bull riding sponsor	20,000	20,000	21,450	1,450
Carnival	80,000	80,000	88,230	8,230
Booth space rentals	27,000	27,000	32,100	5,100
RV camping rental	8,500	8,500	9,285	785
Queen fundraising	3,800	3,800	6,517	2,717
Junior rodeo entry fees	600	600	715	115
Parade late entry fees	40	40		(40)
Sponsorships	45,000	45,000	49,600	4,600
Beer garden revenue	12,000	12,000	12,000	-
PRCA rodeo admission fees	37,000	37,000	37,797	797
PRCA rodeo and other sponsors	20,000	20,000	23,000	3,000
Total charges for services	484,340	541,052	592,844	51,792
Miscellaneous				
Lodging tax pledge	6,000	6,000	6,000	-
Donations			400	400
Reimbursement of expenditures			450	450
Miscellaneous			3,170	3,170
Total miscellaneous	6,000	6,000	10,020	4,020
Total revenues	490,340	547,052	602,864	55,812
Expenditures				
Culture and recreation				
Salaries	27,435	27,435	20,037	7,398
Social security	1,701	1,701	1,242	459
Medicare	398	398	290	108
Workman's compensation	100	100	89	11
Retirement	733	733	145	588
Health insurance	5,583	5,583		5,583
Life insurance	33	33		33

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Favorable (Unfavorable)
Disability	97	97	(4)	101
Unemployment insurance	83	83	40	43
Cafeteria plan expense	48	48	54	(6)
Supplies	2,000	2,000	2,844	(844)
Postage	800	800	652	148
Refund building and grounds OT	6,500	11,986	11,986	-
Refund road and bridge wages	2,200	2,200	1,107	1,093
Refund sheriff overtime	6,000	6,000	7,384	(1,384)
Ticket takers contract	6,000	6,000	7,000	(1,000)
Grandstand cleaning	4,000	4,000	3,000	1,000
Restroom cleaning	3,800	3,800	3,400	400
Gate keeper	2,800	2,800	2,700	100
Ambulance standby	1,400	1,400	1,160	240
Fair board manager	6,300	6,300	6,615	(315)
Fair board members	1,500	1,500	1,416	84
Superintendent barbeque	1,200	1,200	1,644	(444)
Auditing and budgeting	450	450	450	-
4-H livestock budget	900	900		900
4-H horse program	300	300		300
4-H sale/purchase livestock	600	600		600
Service charges	20,000	20,000	23,001	(3,001)
IT maintenance			36	(36)
Printing and advertising	33,000	33,000	31,285	1,715
Fuel			1,040	(1,040)
Utilities	8,500	8,500	6,107	2,393
Rental and cleaning	13,000	13,000	16,969	(3,969)
Equipment rental	1,900	1,900	1,864	36
Miscellaneous expense	550	550	276	274
Membership and dues	730	730	1,135	(405)
Meeting expenses	3,000	3,000	1,226	1,774
Night show contract	85,000	124,880	124,880	-
Night show stage, sound, light	10,000	19,200	19,200	-
Night show meals and lodging	2,300	3,191	3,191	-
Night show electrical	1,100	1,450	1,450	-
Night show insurance	2,400	3,305	3,305	-
Night show miscellaneous	1,200	1,200	1,043	157
Demolition derby contract	10,800	10,800	10,800	-
Demolition derby purse money	28,000	28,000	28,000	-

(continued)

LOGAN COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

(continued)	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Favorable (Unfavorable)
Bull riding contract	50,250	50,250	50,250	-
Bull riding VIP catering	3,000	3,000	1,760	1,240
Bull riding miscellaneous	2,000	2,000	776	1,224
Booth space deposit refund	200	200	1,700	(1,500)
Utilities for camping spots	2,900	2,900	2,849	51
Rodeo queen expense	3,800	3,800	5,831	(2,031)
Rodeo queen saddle	2,200	2,200	1,355	845
Junior rodeo hay and feed	100	100		100
Junior rodeo miscellaneous	500	500	97	403
Junior rodeo awards	700	700	480	220
Parade expense	700	700	800	(100)
Carnival contract	37,000	37,000	40,621	(3,621)
PRCA stock contract	33,109	33,109	33,109	-
PRCA hay and feed	600	600	500	100
PRCA brand acknowledgement	10,000	10,000	77	9,923
PRCA judging and labor	1,500	1,500	1,200	300
PRCA meals and lodging	2,100	2,100	2,571	(471)
PRCA approval fees and dues	1,700	1,700	1,625	75
PRCA entertainer			3,000	(3,000)
PRCA rodeo screen	7,500	7,500	6,000	1,500
PRCA programs and printing	1,200	1,200	890	310
PRCA purse money	23,000	23,000	23,000	-
Tough enough to wear pink	1,600	1,600	1,521	79
Rodeo miscellaneous	1,700	1,700	2,253	(553)
Memorial donation	385	385	385	-
Total culture and recreation	492,185	548,897	530,709	18,188
Capital outlay	7,983	7,983	21,569	(13,586)
Total expenditures	500,168	556,880	552,278	4,602
Net change in fund balance	\$ (9,828)	\$ (9,828)	50,586	\$ 60,414
Fund balance at beginning of year			236,662	
Fund balance at end of year			\$ 287,248	

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LOGAN COUNTY, COLORADO
Pest Control Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 142,483	\$ 142,483	\$ 143,707	\$ 1,224
Specific ownership	14,248	14,248	14,713	465
Delinquent taxes and interest			134	134
Total taxes	156,731	156,731	158,554	1,823
Intergovernmental				
Noxious weed management grant	10,000	10,000	10,000	-
Charges for services				
User charges	53,000	53,000	53,252	252
Miscellaneous				
Centennial conservation district	25,000	25,000	25,000	-
Refund/salary and fringe	15,000	15,000	16,979	1,979
Miscellaneous			284	284
Total miscellaneous	40,000	40,000	42,263	2,263
Total revenues	259,731	259,731	264,069	4,338
Expenditures				
General government				
Treasurer's fees	2,850	2,850	2,877	(27)
Health and welfare				
Salaries	82,109	82,109	79,445	2,664
Social security	5,093	5,093	4,890	203
Medicare	1,191	1,191	1,144	47
Workman's compensation	3,300	3,300	2,291	1,009
Retirement	2,886	2,886	2,907	(21)
Health insurance	10,807	10,807	10,922	(115)
Life insurance	67	67	58	9
Disability	382	382	384	(2)
Unemployment insurance	246	246	159	87
Cafeteria plan expense	48	48	54	(6)
Office supplies	700	700	868	(168)
Operating supplies	2,000	2,000	1,132	868
Chemicals	45,000	45,000	44,846	154
Gas, oil and antifreeze	4,000	4,000	4,995	(995)
Professional services	450	450	450	-

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
IT maintenance	1,690	1,690	1,096	594
Telephone	1,500	1,500	1,739	(239)
Postage	40	40	32	8
Advertising and legal notices	25	25		25
Property liability insurance	5,000	5,000	5,535	(535)
Utilities	7,500	7,500	14,103	(6,603)
Maintenance on equipment	4,500	4,500	3,380	1,120
Maintenance on buildings	1,500	1,500	953	547
Prairie dog control	30,000	30,000	17,504	12,496
Grasshopper control	10,000	10,000		10,000
Miscellaneous	1,200	1,200		1,200
Memberships and dues	325	325	976	(651)
Meeting expense	450	450		450
Noxious weed management grant	10,000	10,000		10,000
Staff training	75	75		75
Health insurance reserve	2,000	2,000	2,000	-
Equipment reserve	140,000	140,000		140,000
Total health and welfare	374,084	374,084	201,863	172,221
Capital outlay	60,000	60,000	43,892	16,108
Total expenditures	436,934	436,934	248,632	188,302
Net change in fund balance	\$ (177,203)	\$ (177,203)	15,437	\$ 192,640
Fund balance at beginning of year			305,936	
Fund balance at end of year			\$ 321,373	

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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.

The public report burden for this information collection is estimated to average 380 hours annually.

LOCAL HIGHWAY FINANCE REPORT	STATE:
	COLORADO
	YEAR ENDING (mm/yy): 12/23
This Information From The Records Of: Logan County	Prepared 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)	\$ 3,118,054.00
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	\$ 5,715,954.00
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)	\$ 4,480,863.00	c. Other	
4. Miscellaneous local receipts (from page 2)	\$ 28,991.00	d. Total (a. through c.)	\$ -
5. Transfers from toll facilities		4. General administration & miscellaneous	\$ 746,212.00
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	\$ 9,580,220.00
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)	\$ 4,509,854.00	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	\$ -
C. Receipts from State government (from page 2)	\$ 4,042,151.00	2. Notes:	
D. Receipts from Federal Government (from page 2)	\$ 1,679,753.00	a. Interest	
E. Total receipts (A.7 + B + C + D)	\$ 10,231,758.00	b. Redemption	
		c. Total (a. + b.)	\$ -
		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)	\$ 9,580,220.00

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
	\$ 8,673,002.00	\$ 10,231,758.00	\$ 9,580,220.00	\$ 9,324,540.00	\$ -

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
 COLORADO
 YEAR ENDING (mm/yy):
 12/23

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	\$ 2,965,217.00	a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	\$ 1,214,490.00	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	\$ 2,779.00	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	\$ 373.00
5. Specific Ownership &/or Other	\$ 298,377.00	g. Other Misc. Receipts	\$ 28,618.00
6. Total (1. through 5.)	\$ 1,515,646.00	h. Other	
c. Total (a. + b.)	\$ 4,480,863.00	i. Total (a. through h.)	\$ 28,991.00
<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.)	\$ 3,994,503.00	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	\$ 216,346.00
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	\$ 47,648.00	d. Federal Transit Administration	
d. DOLA Grant		e. U.S. Corps of Engineers	
e. Other		f. Other Federal	\$ 1,463,407.00
f. Total (a. through e.)	\$ 47,648.00	g. Total (a. through f.)	\$ 1,679,753.00
4. Total (1. + 2. + 3.f)	\$ 4,042,151.00	3. Total (1. + 2.g)	\$ 1,679,753.00
<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		\$ 3,118,054.00	\$ 3,118,054.00
(4). System Enhancement And Operation			\$ -
(5). Total Construction (1)+(2)+(3)+(4)	\$ -	\$ 3,118,054.00	\$ 3,118,054.00
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	\$ -	\$ 3,118,054.00	\$ 3,118,054.00
<i>(Carry forward to page 1)</i>			

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, 2023

	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Pass through program from Colorado Department of Agriculture:			
Forest Health Protection	10.680	POGG1,BDAA,202300003068	\$ 10,000
<u>SNAP Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Supplemental Nutrition Assistance Program	10.551	*	10,847
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	314,237
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	<u>2,599</u>
Total AL 10.561			316,836
Total SNAP Cluster			<u>327,683</u>
Total U.S. Department of Agriculture			337,683
U.S. Department of Health and Human Services:			
Pass through program from Colorado Department of Human Services:			
Guardianship Assistance	93.090	*	60,406
Title IV-E Prevention Program	93.472	*	45
Child Support Enforcement	93.563	*	300,811
Low-Income Home Energy Assistance	93.568	*	16,282
Stephanie Tubbs Jones Child Welfare Services Program	93.645	*	61,364
Foster Care Title IV-E	93.658	*	663,314
Adoption Assistance	93.659	*	442,364
Social Services Block Grant	93.667	*	123,472
COVID-19 Elder Abuse Prevention Interventions Program	93.747	*	1,690
<u>477 Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Temporary Assistance for Needy Families	93.558	*	<u>927,636</u>
Total 477 Cluster			927,636
<u>CCDF Cluster</u>			
Pass through program from Colorado Department of Human Services:			
Child Care and Development Block Grant	93.575	*	603,201
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	<u>97,804</u>
Total CCDF Cluster			701,005
<u>Medicaid Cluster</u>			
Pass through program from Colorado Department of Health Care Policy and Financing:			
Medical Assistance Program	93.778	*	<u>557,923</u>
Total Medicaid Cluster			<u>557,923</u>
Total U.S. Department of Health and Human Services			3,856,312

See accompanying Notes to Schedule of Expenditures of Federal Awards

	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
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	27,975
Total Economic Development Cluster/Total U.S. Department of Commerce			27,975
U.S. Department of Homeland Security:			
Pass through program from Colorado Department of Public Safety:			
Disaster Grants - Public Assistance	97.036	FEMA-4731-DR-CO	216,346
Emergency Management Performance Grants	97.042	2022-EP-00004	50,292
Emergency Management Performance Grants	97.042	EMPG22-22EMS-24-13	7,491
Total AL 97.042			57,783
Total U.S. Department of Homeland Security			274,129
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	41,827
Enhanced Hunter Education and Safety	15.626	CPW2022SRMG	3,712
Total Fish and Wildlife Cluster/U.S. Department of Interior			45,539
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	897,356
Pass through program from Colorado Department of Human Services:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	*	323,667
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	35,579
Total AL 21.027/U.S. Department of Treasury			1,256,602
U.S. Department of Transportation:			
Pass through program from Colorado Department of Transportation:			
Highway Planning and Construction	20.205	19HA4XC00029	45,332
Highway Planning and Construction	20.205	19HA4XC0007	1,418,075
Total AL 97.042			1,463,407
<u>Highway Safety Cluster</u>			
Pass through program from Colorado Department of Transportation:			
National Priority Safety Programs	20.616	*	2,507
Total Highway Planning and Construction Cluster			2,507
Total U.S. Department of Transportation			1,465,914
Total Expenditures of Federal Awards			<u>\$ 7,264,154</u>

* Number not readily available

LOGAN COUNTY, COLORADO
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

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, 2023. 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, 2023, 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 24, 2024.

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 24, 2024



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

To the Board of County Commissioners
Logan County
Sterling, Colorado

Report on Compliance of Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Logan County, Colorado's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2023. 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, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
July 24, 2024

LOGAN COUNTY, COLORADO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2023

Summary of auditors' results

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

Coronavirus State and Local Fiscal Recovery Funds	AL No. 21.027
Highway Planning and Construction	AL No. 20.205
Disaster Grants – Public Assistance	AL No. 97.036
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, 2023

Prior year findings

There were no findings or questioned costs reported for the year ended December 31, 2022.