Logan County, Colorado

Financial Statements

For the Year Ended December 31, 2025

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Independent Auditors' Report

To the Board of County Commissioners
Logan County
Sterling, Colorado

Report on the Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Logan County (the County) as of and for the year ended December 31, 2025, 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, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 10, 2026, 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 10, 2026

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, 2025. 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 2025 by $94,781,423. Of this amount, $18,179,927 is available to meet the County's ongoing obligations to its citizens and creditors.
- The County's total net position increased by $2,859,416 for the current year.
- As of December 31, 2025, the County's governmental funds reported combined ending fund balances of $29,222,463, an increase of $2,420,041 in comparison with the prior year.
- Unassigned fund balance for the General Fund was $8,115,672 at December 31, 2025.
- 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 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, 2025, the County's net position was $94,781,423.

Total net position for the County increased $2,859,416.

TABLE 1

Changes in net position (in thousands)

	Governmental Activities	
	2025	**2024**
Current assets	$ 43,797	$ 40,605
Capital assets, net	70,141	69,388
Other assets, net		
Total assets	$ 113,938	$ 109,993
Deferred outflows or resources		
Deferred charges on refunding of bonds	$	$
Total Assets and deferred outflows of Resources	$ 113,938	$ 109,993
Current liabilities	$ 3,510	$ 2,452
Long-term liabilities	3,571	4,235
Total liabilities	7,081	6,687
Deferred inflows of resources		
Deferred property tax	12,076	11,384
Net investment in capital assets	68,180	67,770
Restricted for emergencies	757	608
Restricted for public safety	1,455	1,160
Restricted for culture and recreation	383	313
Restricted for capital outlay & opera	5,826	4,010
Unrestricted	18,180	18,061
Total net position	94,781	91,922
Total liabilities, deferred inflows of resources and net position	$ 113,938	$ 109,993

Description of net position is as follows:

- Net investment in capital assets $68,179,537
- Restricted for emergencies $ 757,400
- Restricted for public safety (E911) $ 1,455,360
- Restricted for culture and recreation (Consv Trust Fund) $ 383,484
- Restricted for capital outlay & operations (Sales & Use Tax Fund) $ 5,825,715
- Unrestricted $ 18,179,927

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 $757,400.

Investment in capital assets (land, buildings and equipment) is 72% of Logan County's net position. Logan County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

In addition, a portion of Logan County's net position (8.89%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position ($18,179,927) is available to meet the government's ongoing obligations to citizens and creditors.

At the end of 2025, Logan County can report positive balances in all three categories of net position.

Changes in net position

The County's total revenue of $34,297,890 was more than program expenses of $31,438,474 for an increase in net position of $2,859,416.

TABLE 2

Changes in net position (in thousands)

	Governmental Activities	
	2025	**2024**
Program Revenue		
Charges for services	$ 5,074	$ 4,916
Operating grants	9,556	10,717
Capital grants	225	2,150
General revenues		
Property taxes	11,517	6,761
Specific ownership taxes	1,253	905
Sales and use taxes	5,045	5,028
Other taxes	165	175
Unrestricted earnings	712	652
Miscellaneous	743	971
Sale of Assets	7	297
Total revenues	$ 34,298	$ 32,572
Program expenses		
General government	$ 7,071	$ 6,689
Judicial	628	628
Public Safety	8,401	7,982
Health and welfare	6,251	6,649
Auxiliary services	807	1,046
Culture and recreation	995	845
Public works	7,286	7,303
Total expenses	$ 31,439	$ 31,142
Change in net position	$ 2,859	$ 1,430
Net position at beginning year	$ 91,922	$ 90,492
Net position at end of year	$ 94,781	$ 91,922

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 2025, Logan County reported a combined fund balance of $29,222,463. This amount is an increase of $2,420,041 from 2024. Of the total combined fund balance, approximately $8,115,672 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 $8,421,959 of the combined total and includes the following:

➢ Restricted for emergencies	$ 757,400
➢ Restricted for public safety	1,455,360
➢ Restricted for culture and recreation	383,484
➢ Restricted for capital outlay and operations	5,825,715

The County's fund balance also includes two additional categories for non-spendable (inventory) and committed to activities. This fund balance makes up $12,684,832 of the combined total and includes the following:

➢ Inventory	$ 159,084
➢ Capital improvements	1,211,531
➢ Public safety	275,905
➢ Public works	8,420,615
➢ Health and welfare	1,587,231
➢ Culture and recreation	649,126
➢ Weather monitoring system	367,881
➢ Justice Center expenditures	13,459

General Fund. This is the primary operating fund of Logan County Government. It accounts for many of the County's core services such as law enforcement, Assessor, Clerk & Recorder, Treasurer, and Planning & Zoning. As the county's major operating fund, the General Fund accounts for ordinary operating expenditures financed primarily by property taxes, sales and use tax, grants and charges for services. The General Fund completed 2025 with a fund balance of $9,233,553, which is an increase of $458,218 from the previous year's fund balance of $8,775,335. This increase is due to conservative spending practices.

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 2025 with a fund balance of $4,133,959, which is a decrease of $810,163 from the prior year fund balance of $4,944,122. This decrease is mainly due to replacing necessary equipment to efficiently maintain county roads, equipment repairs and employee wage and benefit increases.

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 2025 is $1,271,997, which is a decrease of $75,396 from the prior year of $1,347,393.

BUDGETARY HIGHLIGHTS

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

General Fund

- Clerk – State Electronic Recording Grant $ 9,330
- Insurance Claims/Vehicle and Facility repair $133,425

Ambulance Fund

- Intra Fund Transfer from General Fund to subsidize ambulance service $250,000

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, 2025, is $70,141,075 (net of accumulated depreciation). This amount includes a broad range of capital assets, including land, buildings, equipment, improvements and other infrastructure.

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

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

	Governmental Activities	
	2025	**2024**
Land	$ 1,133	$ 1,133
Construction in progress	354	148
Buildings	17,472	17,790
Equipment	6,722	6,430
Leased Equipment	1,201	1,509
Subscription Services	597	205
Improvements	11,432	11,874
Infrastructure	31,230	30,119
Total	$ 70,141	$ 69,388

Long-term debt. The County had $5,070,040 in debt outstanding at year-end 2025. Detailed information about the County's long-term debt is presented in Table 4 and Note F to the financial statements.

TABLE 4
Long-term debt (in thousands)

	Governmental Activities	
	2025	**2024**
Landfill closure and post closure costs	$ 2,115	$ 2,022
Leases Payable	1,201	1,509
Subscriptions	760	108
Compensated absences	994	959
Total	$ 5,070	$ 4,598

SIGNIFICANT ISSUES

In November 2025, voters approved to extend the .5% sales and use tax for the Sales and Use Tax Capital Improvements Fund through December 31, 2030. The countywide sales and use tax of one percent (1.0%) is used for purposes of providing additional revenue to the County Road and Bridge Fund (0.25%), the County General Fund (0.25%) and the Sales and Use Tax Capital Improvements Fund (0.5%). as determined and prioritized by the Board of County Commissioners. Sales and use tax deposited to the Sales and Use Tax Capital Improvements Fund is specifically restricted to construct , repair, equip, operate, maintain, improve, or remodel the Logan County Justice Center, Courthouse and Annex, Fairgrounds Stadium and event structures, Central Services Building, Landfill structures, Heritage Center, Road & Bridge shop facilities or other county-owned facilities or other capital improvement purposes.

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

Sales and Use tax revenue was also used to repave the fairgrounds parking lot; add RV camping pedestals and security cameras at the fairgrounds ticket office; new carpet and roof repair at the Central Services Building; new carpet at the Justice Center plus the addition of a body scanner in the Jail. Sales and use tax also fund the Justice Center utilities averaging $250,000/year as well as other general repairs or improvements in the above-mentioned facilities for approximately $727,000 in 2025.

Another improvement was the addition of the Mitchek Community Center. Total cost of this project was $3,040,677. A donation of $500,000 was received from the Mitchek family to start the project in 2021 with sales and use tax providing the remaining $2,540,677. The new facility with its upgraded meeting room and industrial kitchen has proven to be very popular and is continually rented out for weddings, graduations and other community events.

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

LONG-TERM FINANCIAL PLANNING

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

The development of the Sales & Use Tax Capital Improvement fund provides for major renovations and repairs to the Justice Center, Heritage Center, Central Services Building, Landfill structures, Road & Bridge, Fairgrounds, Courthouse and other structures as well as the utilities at the Justice Center. The benefit of a sales and use tax is that everyone who passes through Logan County contributes and is not funded solely by property tax or user fees. Ballot Issue 1F was voted on and passed in November 2025 to extend the tax until December 31, 2030.

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 2026 budget, the County's net assessed value increased 9.68% from 376,214,102 to 412,627,526. The State's 5.5% Property Tax Revenue limit (CRS 29-1-301) is more restrictive than the Logan County's mill levy of 29.868 mills which required a temporary tax credit of .980 mills for a total adopted mill of 28.888. There were no refunds or abatements.

The adopted 2026 appropriated expenditures increased $15,463,458 from 2025 projections due to increased equipment and facility needs, ongoing road maintenance, salary and benefit increases and general operating costs.

County sales and use tax increased .35% in 2025 to $5,045,195 from $5,027,690 in 2024.

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

In 2025, the Logan County Ambulance Service was in operation for thirteen 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, grants of transfer from General Fund. As revenues trend downward, resolution 2024-44 was adopted on December 20, 2024, increasing ambulance fees effective 01/01/2025 for the purpose of keeping the fund solvent. A new billing service was contracted in the fall of 2025 with the goal of generating and collecting revenues timelier. General Fund continues to appropriate $250,000 transfer to Ambulance Fund in the event revenues are unable to cover operating expenses.

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, 2025

	Governmental Activities
Assets	
Cash and cash investments	$ 28,591,995
Receivables	15,045,612
Inventory	159,084
Capital assets, net of depreciation	70,141,075
Total assets	$ 113,937,766
Liabilities	
Accounts payable	$ 611,382
Accrued salaries and benefits	462,003
Unearned grant revenues	937,800
Noncurrent liabilities	
Due within one year	1,498,763
Due in more than one year	3,571,277
Total liabilities	7,081,225
Deferred inflows of resources	
Deferred property tax revenues	12,075,118
Net position	
Net investment in capital assets	68,179,537
Restricted for emergencies	757,400
Restricted for public safety	1,455,360
Restricted for culture and recreation	383,484
Restricted for capital outlay and operations	5,825,715
Unrestricted	18,179,927
Total net position	94,781,423
Total liabilities, deferred inflows of resources and net position	$ 113,937,766

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, 2025

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	$ 7,071,094	$ 1,393,180	$ 47,283	$ 39,605
Judicial	627,793			
Public safety	8,400,746	2,222,397	130,267	185,773
Health and welfare	6,251,043	57,338	4,620,129	
Auxiliary services	807,375	69,364	75,275	
Culture and recreation	994,842	573,911	79,006	
Public works	7,285,581	758,149	4,604,378	
Total governmental activities	$ 31,438,474	$ 5,074,339	$ 9,556,338	$ 225,378

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
$ (5,591,026)
(627,793)
(5,862,309)
(1,573,576)
(662,736)
(341,925)
(1,923,054)
(16,582,419)
11,516,607
1,252,940
5,045,197
165,480
711,546
743,255
6,810
19,441,835
2,859,416
91,922,007
$ 94,781,423

LOGAN COUNTY, COLORADO
Balance Sheet
Governmental Funds
December 31, 2025

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Assets				
Cash and cash investments	$ 9,193,316	$ 3,488,562	$ 1,881,508	$ 1,097,494
Property taxes receivable	8,000,022	2,682,079	949,043	206,314
Accounts receivable	482,341	592,657	5,440	68,550
Accrued interest receivable	142,116			
Grants receivable		134,505		48,398
Due from other entities			272,575	
Inventory of supplies		159,084		
Total assets	$ 17,817,795	$ 7,056,887	$ 3,108,566	$ 1,420,756
Liabilities				
Accounts payable	$ 187,182	$ 128,083	$ 20,976	$ 2,911
Accrued salaries and benefits	325,788	112,766		
Unearned revenues				
Unearned grant revenues	71,250		866,550	
Total liabilities	584,220	240,849	887,526	2,911
Deferred inflows of resources				
Deferred property tax revenues	8,000,022	2,682,079	949,043	206,314
Total deferred inflows of resources	8,000,022	2,682,079	949,043	206,314
Fund balance				
Nonspendable:				
Inventory		159,084		
Restricted for:				
Emergencies	750,000			
Public safety				
Culture and recreation				
Capital outlay and operations				
Committed to:				
Capital improvements				1,211,531
Public safety				
Public works		3,974,875		
Health and welfare			1,271,997	
Culture and recreation				
Weather monitoring system maint.	367,881			
Justice center expenditures				
Unassigned	8,115,672			
Total fund balance	9,233,553	4,133,959	1,271,997	1,211,531
Total liabilities, deferred inflows of resources and fund balance	$ 17,817,795	$ 7,056,887	$ 3,108,566	$ 1,420,756

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
$ 5,455,004	$ 4,460,458	$ 3,015,653	$ 28,591,995
		237,660	12,075,118
424,295	77,465	722,152	2,372,900
			142,116
			182,903
			272,575
			159,084
$ 5,879,299	$ 4,537,923	$ 3,975,465	$ 43,796,691
$ 40,125	$ 74,769	$ 157,336	$ 611,382
	17,414	6,035	462,003
		487,925	487,925
			937,800
40,125	92,183	651,296	2,499,110
		237,660	12,075,118
-	-	237,660	12,075,118
			159,084
		7,400	757,400
		1,455,360	1,455,360
		383,484	383,484
5,825,715			5,825,715
			1,211,531
		275,905	275,905
	4,445,740		8,420,615
		315,234	1,587,231
		649,126	649,126
			367,881
13,459			13,459
			8,115,672
5,839,174	4,445,740	3,086,509	29,222,463
$ 5,879,299	$ 4,537,923	$ 3,975,465	$ 43,796,691

LOGAN COUNTY, COLORADO
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2025

Amounts reported for governmental activities in the statement of net position are different because:	
Total fund balance - governmental funds	$ 29,222,463
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.	487,925
Capital and other assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	70,141,075
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(5,070,040)
Net position of the governmental activities	$ 94,781,423

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, 2025

	General Fund	Road and Bridge Fund	Human Services Fund	Capital Expenditures Fund
Revenues				
Taxes	$ 11,243,439	$ 2,107,564	$ 974,428	$ 528,580
Licenses and permits	133,538	2,165		
Intergovernmental	661,323	4,604,378	4,222,047	601,025
Charges for services	1,403,995	1,344		1,235
Miscellaneous	1,028,169	123,371	12,323	14,491
Total revenues	14,470,464	6,838,822	5,208,798	1,145,331
Expenditures				
Current				
General government	7,069,634	82,534		10,089
Judicial	627,793			
Public safety	5,673,771			
Auxiliary services	732,117			
Health and welfare	310,584		5,284,194	383,095
Culture and recreation				
Public works		6,484,948		
Capital outlay		780,241		436,400
Debt service				
Principal	179,767	303,762		
Total expenditures	14,593,666	7,651,485	5,284,194	829,584
Excess of revenues over (under) expenditures	(123,202)	(812,663)	(75,396)	315,747
Other financing sources (uses)				
Sale of assets	4,310	2,500		
SBITA	827,110			
Transfers in				
Transfers out	(250,000)			
Total other financing sources (uses)	581,420	2,500	-	-
Net change in fund balances	458,218	(810,163)	(75,396)	315,747
Fund balance at beginning of year	8,775,335	4,944,122	1,347,393	895,784
Fund balance at end of year	$ 9,233,553	$ 4,133,959	$ 1,271,997	$ 1,211,531

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
$ 2,522,597	$ 212,098	$ 391,518	$ 17,980,224
			135,703
		76,906	10,165,679
	753,405	2,311,048	4,471,027
22,263	6,021	173,944	1,380,582
2,544,860	971,524	2,953,416	34,133,215
68,711	3,817	4,486	7,239,271
			627,793
283,134		1,551,057	7,507,962
			732,117
40,752		222,968	6,241,593
		817,090	817,090
	794,217		7,279,165
336,875	2,030	63,028	1,618,574
			483,529
729,472	800,064	2,658,629	32,547,094
1,815,388	171,460	294,787	1,586,121
			6,810
			827,110
		250,000	250,000
			(250,000)
-	-	250,000	833,920
1,815,388	171,460	544,787	2,420,041
4,023,786	4,274,280	2,541,722	26,802,422
$ 5,839,174	$ 4,445,740	$ 3,086,509	$ 29,222,463

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, 2025

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - governmental funds	$ 2,420,041
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 deprecation in the current period.	975,806
In the statement of activities, the net gain 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.	(222,535)
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).	(128,180)
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.	157,865
SBITA's are reported as other financing sources in the governmental funds, however, they are reported as a long-term liability in the statement of net position.	(827,110)
Payments related to the lease and subscription liabilities are reported as expenditures in the governmental funds, however, these payments reduce long-term liabilities in the statement of net position and do not result in an expense in the statement of activities.	483,529
Change in net position of governmental activities	$ 2,859,416

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, 2025

	Custodial Fund
Assets	
Cash and cash investments	$ 4,691,915
Total assets	$ 4,691,915
Liabilities	
Due to other governments	$ 4,691,915
Total liabilities	4,691,915
Net position	-
Total liabilities and net position	$ 4,691,915

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, 2025

	Custodial Fund
Additions	
Collections for other governments	$ 33,613,623
Total additions	33,613,623
Deductions	
Disbursements to other governments	33,613,623
Total deductions	33,613,623
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.

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.

<u>Note A – Summary of significant accounting policies</u> (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:

<u>General Fund</u> – 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.

<u>Road and Bridge Fund</u> – 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.

<u>Human Services Fund</u> – 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.

<u>Capital Expenditures Fund</u> – 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.

<u>Sales and Use Tax Capital Improvement Fund</u> – 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.

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.

<u>Note A – Summary of significant accounting policies</u> (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.

<u>Revenues – exchange and nonexchange transactions</u> – 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.

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.

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.

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:

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

Note A – Summary of significant accounting policies (continued)

A.12 – Compensated absences

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

Paid Time Off leave

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

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

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

Sick Leave Transition Reserve

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

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

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

Note A – Summary of significant accounting policies (continued)

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

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

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

A.13 – Accrued liabilities and long-term obligations

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

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

A.14 – Leases

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

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

Note A – Summary of significant accounting policies (continued)

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

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

A.15 – Subscription-based information technology agreements

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

A.16 – Net position

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

A.17 – Fund balance

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

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

Note A – Summary of significant accounting policies (continued)

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

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

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

A.18 – Interfund transactions

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

A.19 – Extraordinary and special items

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

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 $28,271,202, of which $2,305,158 was insured and $25,966,044 was collateralized with securities held by the pledging institution's trust department or agent in the County's name.

Investments

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

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

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

Note B – Cash and investments (continued)

obligations of U.S. government agencies, highest rated commercial paper and repurchase agreements collateralized by certain obligations of U.S. government agencies. A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. As of December 31, 2025, the County had invested $5,408,409 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:

		Investment maturities (in years)		
Investment type	Fair value	Less than 1	1-5	6-10
Investment in ColoTrust	$ 5,408,409	$ 5,408,409	$ -	$ -

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	$ 10,829,409
Certificates of deposit	17,046,092
ColoTrust	5,408,409
Total cash and cash investments	$ 33,283,910
Statement of net position	
Cash and cash investments	$ 28,591,995
Statement of fiduciary net position	
Cash and cash investments	4,691,915
Total	$ 33,283,910

Note C – Receivables

Receivables at year-end consist of the following:

	Governmental Activities
Property taxes	$ 12,075,118
Accounts	2,372,900
Interest	142,116
Grants	182,903
Due from other entities	272,575
Total	$ 15,045,612

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

Note D – Interfund transactions

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

Transfers In	Transfers Out	Amount
Other Governmental Funds	General Fund	$ 250,000

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. The County transferred $250,000 from the General Fund to the Other Governmental Funds to subsidize the operations of the ambulance service.

Note E – Capital assets

Capital asset activity for the year was as follows:

	Beginning Balance	Additions/ Adjustments	Deletions/ Transfers	Ending Balance
Governmental activities				
Capital assets, not being depreciated:				
Land	$ 1,133,152	$ -	$ -	$ 1,133,152
Construction in progress	148,241	354,476	(148,241)	354,476
Total capital assets, not being depreciated:	1,281,393	354,476	(148,241)	1,487,628
Capital assets, being depreciated:				
Buildings	31,558,273	189,277	(104,190)	31,643,360
Equipment	21,539,204	1,486,125	(397,530)	22,627,799
Leased equipment	2,151,472	-	-	2,151,472
Subscription assets	210,304	472,634	103,241	786,179
Improvements	13,752,337	34,571	(8,842)	13,778,066
Infrastructure	44,133,811	1,972,670	-	46,106,481
Total capital assets, being depreciated	113,345,401	4,155,277	(407,321)	117,093,357
Total capital assets	114,626,794	4,509,753	(555,562)	118,580,985
Less accumulated depreciation for:				
Buildings	(13,588,633)	(617,106)	34,272	(14,171,467)
Equipment	(15,109,067)	(1,086,967)	289,913	(15,906,121)
Leased equipment	(642,414)	(308,550)	-	(950,964)
Subscription assets	(5,842)	(183,287)	-	(189,129)
Improvements	(1,878,417)	(476,961)	8,842	(2,346,536)
Infrastructure	(14,014,617)	(861,076)	-	(14,875,693)
Total accumulated depreciation	(45,238,990)	(3,533,947)	333,027	(48,439,910)
Governmental activities capital assets, net	$ 69,387,804	$ 975,806	$ (222,535)	$ 70,141,075

Note E – Capital assets (Continued)

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

Governmental activities	
General government	$ 584,411
Public safety	844,656
Health and welfare	59,820
Auxiliary services	74,332
Culture and recreation	145,279
Public works	1,825,449
Total governmental activities	$ 3,533,947

Note F – Long-term liabilities

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

	Beginning Balances	Additions	Reductions	Ending Balances	Due within one year
Governmental activities					
Landfill closure and postclosure	$ 2,021,507	$ 93,178	$ -	$ 2,114,685	$ -
Leases payable	1,509,457	-	(308,550)	1,200,907	308,550
SBITAs	108,500	827,110	(174,979)	760,631	222,031
Compensated absences	958,815	35,002*	-	993,817	968,182
Total	$ 4,598,279	$ 955,290	$ (483,529)	$ 5,070,040	$ 1,498,763

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

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

Leases payable

In November 2022, the County entered into a 7-year lease as lessee for seven motor graders. An initial lease liability was recorded at $2,126,335. As of year-end, the value of the lease liability is $1,189,735. The County is required to make fixed monthly payments of $25,314. The lease has 0% interest.

In January 2023, the County entered into a 5.25-year lease as lessee for a copy machine. An initial lease liability was recorded at $25,137. As of year-end, the value of the lease liability is $11,172. The County is required to make fixed monthly payments of $399. The lease has 0% interest.

Note F – Long-term debt (Continued)

Subscription-based information technology agreements (SBITAs)

In February 2024, the County entered into a 3-year subscription agreement with Tyler Technologies for the software utilized by the finance and human resources departments. The agreement calls for annual payments of $54,250.

In October 2024, the County entered into a 5-year subscription agreement with Government Software Assurance, Corp. for a Computer Assisted Mass Appraisal (CAMA) system utilized by the assessor. The agreement requires annual payments that increase each year, ranging from $95,875 to $106,147.

In April 2025, the County entered into a 5-year subscription agreement with Government Software Assurance, Corp. for a Software as a Service Subscription (SaaS), utilized by the treasurer. The agreement requires annual payments that increase each year, ranging from $71,906 to $79,610.

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

	Lease Liabilities		SBITAs	
Year Ending December 31,	Principal	Interest	Principal	Interest
2026	$ 308,550	-	$ 222,031	-
2027	308,550	-	173,429	-
2028	305,358	-	179,414	-
2029	278,449	-	185,757	-
Totals	$ 1,200,907	$ -	$ 760,631	$ -

Landfill closure and postclosure care costs

The Governmental Accounting Standards Board has adopted Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs, which provides guidance for the accounting and financial reporting of these closure and postclosure care costs. State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The $2,114,685 reported as landfill closure and postclosure care liability at year-end represents the cumulative amount reported to date based on 76% usage of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and postclosure care of $665,260 as the remaining estimated capacity is filled.

Note F – Long-term debt (Continued)

The estimated total current cost of the landfill closure and postclosure cost ($2,779,945) 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 $2,170,802 and $609,143, 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 G – Risk management

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

Colorado Workers' Compensation Pool

The County is exposed to various risks of loss related to injuries of employees while on the job. The County joined together with other counties in the State of Colorado to form the County Workers' Compensation Pool (CWCP), a public entity risk pool currently operating as a common risk management and insurance program for its workers' compensation insurance coverage. The County's financial contribution for the year was $150,994. 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 $1,067,491. 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.

Note G – Risk management (Continued)

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

Note H – Pension plans

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

Benefit terms, including contribution requirements, for the Plan are established and may be amended by the Board of County Commissioners. The County's contribution is a minimum of 4% of covered salary but may be increased beyond this amount. All eligible employees are required to contribute an amount equal to the contribution by the County. For the year employee contributions totaled $441,790, and the County recognized pension expense of $441,790.

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

Note I – Deferred compensation plans

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

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

Note J – Joint venture

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

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

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

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

Note K – Commitments and contingencies

Federal and state funding

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

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.

Note K – Commitments and contingencies (Continued)

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 $757,400 in satisfaction of this requirement.

Local Government Budget Law

Expenditures in the Ambulance Fund and the Fair Fund exceeded appropriations by $177,416 and $5,316, respectively, and may be in violation of Colorado Local Government Budget Laws.

Note L - Noncash program activity

Schedule of EBT Authorizations, Warrant Expenditures and Total Expenditures

	A	B	C	D	E
Program	County EBT Authorizations	County Share of Authorizations	Expenditures by County Warrant	County EBT Authorizations plus Expenditures by County Warrant (Col. A + Col. C)	Total Expenditures (Col. B + Col. C)
Aid to the needy disabled	$ 62,053	$ 12,411		$ 62,053	$ 12,411
Colorado works	380,935	83,159	333,716	714,651	416,875
Child care	431,243	68,285	145,368	576,611	213,653
Child welfare	2,033,690	292,053	1,713,076	3,746,766	2,005,129
Child welfare SB15-242			103,438	103,438	103,438
Child welfare discretionary grant			122,976	122,976	122,976
County administration			1,173,544	1,173,544	1,173,544
Core services	273,068		434,021	707,089	434,021
Child support enforcement			439,625	439,625	439,625
Low-income home energy assistance program	590,485		20,903	611,388	20,903
Adult protective services			153,413	153,413	153,413
Old age pension	248,969		37,659	286,628	37,659
Employment first	18,692	7,955	81,457	100,149	89,412
Parental fees			1,658	1,658	1,658
Enhanced funding			3,110		3,110
Performance based HB 1451			64,162	64,162	64,162
General assistance			136	136	136
County cars			(22,796)	(22,796)	(22,796)
Family voices grant			10,318	10,318	10,318
Step Out donated funds			4,547	4,547	4,547
Subtotal	4,039,135	463,863	4,820,331	8,856,356	5,284,194
Food Assistance	5,680,474	-	-	5,680,474	-
Grand Total	$ 9,719,609	$ 463,863	$ 4,820,331	$ 14,536,830	$ 5,284,194

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, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes	$ 11,001,977	$ 11,001,977	$ 11,243,439	$ 241,462
Licenses and permits	21,500	21,500	133,538	112,038
Intergovernmental	443,184	452,514	661,323	208,809
Charges for services	1,284,251	1,284,251	1,403,995	119,744
Miscellaneous	391,277	524,702	1,028,169	503,467
Total revenues	13,142,189	13,284,944	14,470,464	1,185,520
Expenditures				
Current				
General government	5,413,330	5,547,060	5,760,380	(213,320)
Judicial	627,793	627,793	627,793	-
Public safety	6,495,299	6,504,324	5,673,771	830,553
Auxiliary services	813,512	813,512	732,117	81,395
Health and welfare	311,529	311,529	310,584	945
Miscellaneous	3,128,882	3,128,882	1,309,254	1,819,628
Debt service				
Principal			179,767	(179,767)
Total expenditures	16,790,345	16,933,100	14,593,666	2,339,434
Excess of revenues over (under) expenditures	(3,648,156)	(3,648,156)	(123,202)	3,524,954
Other financing sources (uses)				
Sale of assets			4,310	4,310
SBITA			827,110	827,110
Transfers out	(250,000)	(250,000)	(250,000)	-
Total other financing sources (uses)	(250,000)	(250,000)	581,420	831,420
Net change in fund balance	$ (3,898,156)	$ (3,898,156)	458,218	$ 4,356,374
Fund balance at beginning of year			8,775,335	
Fund balance at end of year			$ 9,233,553	

LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes	$ 2,072,428	$ 2,072,428	$ 2,107,564	$ 35,136
Licenses and permits	2,500	2,500	2,165	(335)
Intergovernmental	4,198,561	4,198,561	4,604,378	405,817
Charges for services			1,344	1,344
Miscellaneous	10,000	10,000	123,371	113,371
Total revenues	6,283,489	6,283,489	6,838,822	555,333
Expenditures				
General government	81,000	81,000	82,534	(1,534)
Public works	7,821,535	7,821,535	6,484,948	1,336,587
Capital outlay	520,093	520,093	780,241	(260,148)
Debt service				
Principal			303,762	(303,762)
Total expenditures	8,422,628	8,422,628	7,651,485	771,143
Excess of revenues over (under) expenditures	(2,139,139)	(2,139,139)	(812,663)	1,326,476
Other financing sources				
Sale of assets	184,000	184,000	2,500	(181,500)
Net change in fund balance	$ (1,955,139)	$ (1,955,139)	(810,163)	$ 1,144,976
Fund balance at beginning of year			4,944,122	
Fund balance at end of year			$ 4,133,959	

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes	$ 950,542	$ 950,542	$ 974,428	$ 23,886
Intergovernmental	4,553,636	4,553,636	4,222,047	(331,589)
Miscellaneous	8,000	8,000	12,323	4,323
Total revenues	5,512,178	5,512,178	5,208,798	(303,380)
Expenditures				
Health and welfare	5,944,889	5,944,889	5,284,194	660,695
Total expenditures	5,944,889	5,944,889	5,284,194	660,695
Net change in fund balance	$ (432,711)	$ (432,711)	(75,396)	$ 357,315
Fund balance at beginning of year			1,347,393	
Fund balance at end of year			$ 1,271,997	

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes	$ 531,268	$ 531,268	$ 528,580	$ (2,688)
Intergovernmental	503,500	503,500	601,025	97,525
Charges for services	1,000	1,000	1,235	235
Miscellaneous			14,491	14,491
Total revenues	1,035,768	1,035,768	1,145,331	109,563
Expenditures				
General government	12,492	12,492	10,089	2,403
Health and welfare	500,000	500,000	383,095	116,905
Capital outlay	621,646	621,646	436,400	185,246
Reserve for contingency	500,000	500,000		500,000
Total expenditures	1,634,138	1,634,138	829,584	804,554
Net change in fund balance	$ (598,370)	$ (598,370)	315,747	$ 914,117
Fund balance at beginning of year			895,784	
Fund balance at end of year			$ 1,211,531	

LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes	$ 2,490,000	$ 2,490,000	$ 2,522,597	$ 32,597
Miscellaneous	10,000	10,000	22,263	12,263
Total revenues	2,500,000	2,500,000	2,544,860	44,860
Expenditures				
General government	150,000	150,000	68,711	81,289
Public safety	360,650	360,650	283,134	77,516
Auxiliary services	75,000	75,000		75,000
Health and welfare	50,000	50,000	40,752	9,248
Culture and recreation	200,000	200,000		200,000
Capital outlay	1,383,829	1,383,829	336,875	1,046,954
Total expenditures	2,219,479	2,219,479	729,472	1,490,007
Net change in fund balance	$ 280,521	$ 280,521	1,815,388	$ 1,534,867
Fund balance at beginning of year			4,023,786	
Fund balance at end of year			$ 5,839,174	

LOGAN COUNTY, COLORADO
Solid Waste Disposal Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes	$ 225,707	$ 225,707	$ 212,098	$ (13,609)
Charges for services	812,650	812,650	753,405	(59,245)
Miscellaneous			6,021	6,021
Total revenues	1,038,357	1,038,357	971,524	(66,833)
Expenditures				
General government	7,500	7,500	3,817	3,683
Public works	2,731,526	2,731,526	794,217	1,937,309
Capital outlay	1,800	1,800	2,030	(230)
Total expenditures	2,740,826	2,740,826	800,064	1,940,762
Net change in fund balance	$ (1,702,469)	$ (1,702,469)	171,460	$ 1,873,929
Fund balance at beginning of year			4,274,280	
Fund balance at end of year			$ 4,445,740	

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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, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Favorable (Unfavorable)
Taxes				
General property	$ 8,885,425	$ 8,885,425	$ 8,987,187	$ 101,762
Specific ownership	865,552	865,552	975,603	110,051
Delinquent taxes and interest			13,838	13,838
Sales tax	1,200,000	1,200,000	1,122,938	(77,062)
Use tax	45,000	45,000	138,362	93,362
Tax advertising	6,000	6,000	4,876	(1,124)
Tax sale			635	635
Total taxes	11,001,977	11,001,977	11,243,439	241,462
Licenses and permits				
Liquor licenses	2,500	2,500	1,775	(725)
Building permits	15,000	15,000	124,621	109,621
Zoning fees and permits	4,000	4,000	7,142	3,142
Total licenses and permits	21,500	21,500	133,538	112,038
Intergovernmental				
Cigarette taxes	2,500	2,500	3,299	799
State veterans affairs	14,273	14,273	10,896	(3,377)
Cost allocation	60,000	60,000	80,264	20,264
Mineral leasing/severance tax	60,000	60,000	15,420	(44,580)
Non-county prisoners	75,000	75,000	276,934	201,934
VALE grant	30,000	30,000	27,392	(2,608)
VALE scholarship grant			1,450	1,450
Bulletproof vests grant	4,000	4,000	3,265	(735)
POST grant	6,000	6,000	8,654	2,654
OEM grant	4,000	4,000	10,219	6,219
Emergency management	51,363	51,363	46,911	(4,452)
DUI enforcement	15,000	15,000	16,075	1,075
Institute for responsive government			13,500	13,500
Fraud guard notification grant			800	800
Click it or ticket	2,000	2,000	2,001	1
GIS grant	1,500	1,500	3,960	2,460
NJC contract fairground facilities	18,000	18,000	20,000	2,000
Clerk electronic recording grant		9,330	9,330	-
Clerk grant - Tyler software			39,605	39,605
Outdoor equity grant program	99,548	99,548	69,625	(29,923)
LCWCD contribution			1,723	1,723
Total intergovernmental	443,184	452,514	661,323	208,809

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Charges for services				
County clerk's fees	275,000	275,000	286,804	11,804
County treasurer's fees	470,000	470,000	493,047	23,047
County clerk's registration fees	230,000	230,000	241,073	11,073
County court fees	1,500	1,500	1,370	(130)
Public trustee fees	17,000	17,000	29,418	12,418
Assessor's fees	1,000	1,000		(1,000)
Election fees	31,000	31,000	52,667	21,667
Extension fair revenue	11,000	11,000	9,685	(1,315)
Uninsured motorist fees	3,851	3,851	2,066	(1,785)
Rents	110,000	110,000	152,899	42,899
Exhibit center rent	10,000	10,000	9,934	(66)
RV camping rental			1,448	1,448
Sheriff's office commissary	25,000	25,000	12,906	(12,094)
Inmate phone revenue	17,000	17,000	13,322	(3,678)
Concealed weapons permit fees	20,000	20,000	15,637	(4,363)
Vehicle inspection fees	3,000	3,000	6,245	3,245
Sheriff's fees	25,000	25,000	39,689	14,689
Clarence Corner revenue	100	100	298	198
Heritage Center rental	1,800	1,800	1,475	(325)
Shooting complex lease/rents	7,000	7,000	7,018	18
Shooting complex daily use fees	25,000	25,000	26,994	1,994
Total charges for services	1,284,251	1,284,251	1,403,995	119,744
Miscellaneous				
Earnings on investments	175,000	175,000	635,276	460,276
Reimbursement of fuel taxes	100	100	202	102
Reimbursement of salary	15,000	15,000	7,030	(7,970)
Reimbursement for vet services office expense			4,314	4,314
Reimbursement for county attorney	75,000	75,000		(75,000)
Reimbursement for lodging tax salary	33,000	33,000	33,000	-
Reimbursement for sheriff overtime and expenditures	7,000	7,000	7,569	569
Clerk E-recording	12,764	12,764	188	(12,576)
Insurance claims		133,425	189,565	56,140

(Continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2025

(Continued)	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Dividends and forfeitures			40,504	40,504
Utility rebate			19,830	19,830
Silver sneaker revenue	5,500	5,500	8,127	2,627
Sheriff revenue - restitution	15,000	15,000	12,774	(2,226)
Reimbursement of expenditures	20,000	20,000	18,491	(1,509)
Sheriff reimbursement of expenditures	12,000	12,000	16,530	4,530
Other	5,700	5,700	4,452	(1,248)
Sheriff admin revenue	1,500	1,500	2,166	666
Gary DeSoto revenue	2,500	2,500	4,996	2,496
CRT revenue			500	500
Shooting complex membership	11,000	11,000	12,810	1,810
Shooting complex donations			5,650	5,650
Veterans office donations	213	213	100	(113)
Fairground memorial donations			2,100	2,100
Fairgrounds security deposit			350	350
Heritage center revenue			1,645	1,645
Total miscellaneous	391,277	524,702	1,028,169	503,467
Total revenue	$ 13,142,189	$ 13,284,944	$ 14,470,464	$ 1,185,520

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LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
General government				
Commissioners				
Salaries	$ 363,159	$ 363,159	$ 361,247	$ 1,912
Social security	22,516	22,516	22,204	312
Medicare	5,266	5,266	5,193	73
Workman's compensation	300	300	237	63
Retirement	14,526	14,526	14,450	76
Health insurance	59,567	59,567	47,601	11,966
Life insurance	302	302	228	74
Disability insurance	306	306	284	22
Unemployment insurance	190	190	186	4
Office supplies	3,500	3,500	4,395	(895)
Professional services	20,000	20,000	11,089	8,911
Telephone	2,400	2,400	2,957	(557)
Postage	550	550	552	(2)
Advertising and legal notices	5,000	5,000	6,095	(1,095)
Maintenance on equipment	500	500		500
Maintenance contracts	800	800	724	76
Miscellaneous	500	500	396	104
Dues and meetings	10,200	10,200	6,248	3,952
Total commissioners	509,582	509,582	484,086	25,496
Attorney				
Salaries	279,445	279,445	164,593	114,852
Social security	17,326	17,326	10,163	7,163
Medicare	4,052	4,052	2,377	1,675
Workman's compensation	350	350	170	180
Retirement	11,178	11,178	6,584	4,594
Health insurance	39,712	39,712	13,863	25,849
Life insurance	201	201	60	141
Disability insurance	901	901	447	454
Unemployment insurance	559	559	329	230
Office supplies	1,400	1,400	345	1,055
Library	3,300	3,300	3,324	(24)
Professional services	1,000	1,000	196	804
Telephone	1,800	1,800	2,000	(200)
Postage	200	200	31	169

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Travel and transportation	200	200		200
Advertising and legal notices	300	300	814	(514)
Maintenance on equipment	500	500		500
Dues and meetings	4,450	4,450	2,211	2,239
Total attorney	366,874	366,874	207,507	159,367
Surveyor				
Salaries	4,595	4,595		4,595
Total surveyor	4,595	4,595	-	4,595
Planning and zoning				
Salaries	108,100	108,100	108,840	(740)
Social security	6,756	6,756	6,564	192
Medicare	1,567	1,567	1,535	32
Workman's compensation	900	900	630	270
Retirement	4,324	4,324	4,354	(30)
Health insurance	26,474	26,474	26,622	(148)
Life insurance	134	134	115	19
Disability insurance	348	348	350	(2)
Unemployment insurance	216	216	218	(2)
Office supplies	1,800	1,800	1,413	387
Compensation of boards	600	600	241	359
Telephone	825	825	1,572	(747)
Postage	400	400	170	230
Travel and transportation	2,000	2,000		2,000
Advertising and legal notices	500	500	51	449
Maintenance on vehicles	800	800		800
Maintenance on equipment	500	500		500
Maintenance contracts	1,200	1,200	1,336	(136)
GIS mapping	3,000	3,000	1,250	1,750
Computer software support	2,000	2,000		2,000
Dues and meetings	1,000	1,000		1,000
Staff training	1,000	1,000		1,000
Total planning and zoning	164,444	164,444	155,261	9,183

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

(continued)	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Favorable (Unfavorable)
Finance				
Salaries	161,527	161,527	162,766	(1,239)
Social security	10,015	10,015	9,219	796
Medicare	2,342	2,342	2,156	186
Workman's compensation	150	150	96	54
Retirement	6,461	6,461	6,511	(50)
Health insurance	26,474	26,474	30,967	(4,493)
Life insurance	134	134	104	30
Disability insurance	286	286	432	(146)
Unemployment insurance	323	323	326	(3)
Office supplies	4,500	4,500	3,496	1,004
Professional services	5,350	5,350	5,500	(150)
Telephone	800	800	1,064	(264)
Postage	200	200	136	64
Maintenance on equipment	250	250		250
Maintenance contracts	960	960	960	-
Financial system	39,211	39,211	7,982	31,229
Dues and meetings	450	450	423	27
Staff training	250	250		250
Capital outlay			3,176	(3,176)
Total finance	259,683	259,683	235,314	24,369
Human resources				
Salaries	133,440	133,440	135,717	(2,277)
Social security	8,273	8,273	8,245	28
Medicare	1,935	1,935	1,928	7
Workman's compensation	110	110	78	32
Retirement	5,338	5,338	5,354	(16)
Health insurance	26,474	26,474	26,623	(149)
Life insurance	134	134	125	9
Disability insurance	428	428	429	(1)
Unemployment insurance	267	267	271	(4)
Office supplies	3,000	3,000	2,788	212
Telephone	450	450	819	(369)
Postage	300	300	290	10
Advertising and legal notices	4,000	4,000	986	3,014
Maintenance on equipment	250	250	175	75
Maintenance contracts	950	950	971	(21)
Financial system	15,039	15,039	6,453	8,586
Miscellaneous	100	100	50	50

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Dues and meetings	500	500	364	136
Staff training	300	300		300
Total human resources	201,288	201,288	191,666	9,622
Information technologies				
Professional services	90,000	90,000	76,164	13,836
System software networking	7,500	7,500	253	7,247
System hardware networking	70,000	70,000	26,159	43,841
Large format printer	1,800	1,800		1,800
Camera system maintenance	2,500	2,500	7,448	(4,948)
Telephone support			120	(120)
Postage machine	4,300	4,300	3,050	1,250
Folder/inserter maint contract	1,700	1,700		1,700
County website	2,500	2,500	46,460	(43,960)
Monthly Microsoft Office license	15,000	15,000	13,860	1,140
City server platform	81,189	81,189	87,435	(6,246)
Total information technologies	276,489	276,489	260,949	15,540
Clerk and recorder				
Salaries	503,707	503,707	507,403	(3,696)
Social security	31,230	31,230	29,936	1,294
Medicare	7,304	7,304	6,999	305
Workman's compensation	400	400	295	105
Retirement	19,948	19,948	20,192	(244)
Health insurance	119,133	119,133	122,203	(3,070)
Life insurance	603	603	510	93
Disability insurance	1,345	1,345	1,304	41
Unemployment insurance	844	844	852	(8)
Office supplies	8,500	8,500	11,529	(3,029)
Subscriptions	600	600	40	560
Professional services	700	700	228	472
Telephone	4,000	4,000	5,063	(1,063)
Postage	19,700	19,700	22,854	(3,154)
Travel and transportation	550	550	81	469
Advertising and legal notices	550	550	297	253
Maintenance on equipment	500	500		500
Maintenance contracts	9,200	9,200	2,792	6,408

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

(continued)	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Kyocera printer lease	4,788	4,788		4,788
Miscellaneous	200	200	227	(27)
Dues and meetings	3,339	3,339	3,266	73
E-Recording	12,764	12,764	188	12,576
Uninsured motorist fees	3,851	3,851	2,066	1,785
Electronic recording grant		9,330	9,330	-
Tyler software maintenance	59,407	59,407	39,605	19,802
Fraud guard notification grant	1,875	1,875	800	1,075
Total clerk and recorder	815,038	824,368	788,060	36,308
Elections				
Election judges	13,000	13,000	14,460	(1,460)
Social security	806	806		806
Medicare	189	189		189
Workman's compensation	150	150	127	23
Unemployment insurance	26	26	29	(3)
Office supplies	30,000	30,000	34,592	(4,592)
Subscriptions	900	900	308	592
Professional services	14,748	14,748	280	14,468
Telephone	1,280	1,280	1,353	(73)
Postage	6,000	6,000	4,479	1,521
Travel and transportation	150	150		150
Advertising and legal notices	400	400	105	295
Maintenance contracts	1,016	1,016	985	31
Dominion voting machine lease	26,497	26,497	26,497	-
Miscellaneous	200	200	716	(516)
HAVA compliance	300	300		300
Dues and meetings	1,200	1,200	20	1,180
Staff training	300	300		300
Institute for responsive government	13,500	13,500	16,067	(2,567)
Voting machine	1,440	1,440	360	1,080
Election equipment	3,645	3,645		3,645
Total elections	115,747	115,747	100,378	15,369
Treasurer				
Salaries	238,066	238,066	239,139	(1,073)
Social security	14,760	14,760	13,382	1,378

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Medicare	3,452	3,452	3,130	322
Workman's compensation	180	180	145	35
Retirement	9,523	9,523	9,565	(42)
Health insurance	52,948	52,948	61,856	(8,908)
Life insurance	268	268	204	64
Disability insurance	828	828	510	318
Unemployment insurance	313	313	315	(2)
Office supplies	20,000	20,000	11,246	8,754
Professional services	3,500	3,500	2,400	1,100
Telephone	2,750	2,750	2,763	(13)
Postage	18,500	18,500	11,059	7,441
Travel and transportation	200	200	40	160
Advertising and legal notices	15,000	15,000	3,455	11,545
Maintenance on equipment	500	500	38	462
Maintenance contracts	2,250	2,250	374	1,876
Treasurer web page	4,000	4,000	4,000	-
Treasurer system	70,250	70,250	26,119	44,131
Miscellaneous	1,250	1,250	379	871
Dues and meetings	3,000	3,000	1,608	1,392
Staff training	2,500	2,500		2,500
Capital outlay			354,476	(354,476)
Total treasurer	464,038	464,038	746,203	(282,165)
Public trustee				
Salary	12,500	12,500	12,500	-
Social security	775	775	768	7
Medicare	181	181	179	2
Workman's compensation	15	15	8	7
Retirement	500	500	500	-
Health insurance	1,782	1,782	1,771	11
Life insurance	5	5	5	-
Office supplies	600	600	593	7
Travel and transportation	125	125		125
Miscellaneous	200	200		200
Dues and meetings	775	775	1,047	(272)
Total public trustee	17,458	17,458	17,371	87

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

(continued)	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Assessor				
Salaries	445,686	445,686	447,993	(2,307)
Social security	27,855	27,855	26,822	1,033
Medicare	6,462	6,462	6,273	189
Workman's compensation	4,500	4,500	3,099	1,401
Retirement	17,827	17,827	17,748	79
Health insurance	105,896	105,896	113,304	(7,408)
Life insurance	536	536	506	30
Disability insurance	1,174	1,174	1,163	11
Unemployment insurance	728	728	724	4
Office supplies	6,000	6,000	4,961	1,039
Appraisal subscriptions	1,000	1,000		1,000
License renewals	25,000	25,000	1,102	23,898
Professional services	60,000	60,000	51,487	8,513
Telephone	3,350	3,350	4,384	(1,034)
Postage	10,000	10,000	12,103	(2,103)
Travel and transportation	1,200	1,200	642	558
Advertising and legal notices	1,500	1,500	882	618
Maintenance on equipment	1,000	1,000		1,000
Maintenance contracts	5,800	5,800	6,789	(989)
Assessment software support	95,875	95,875	9,574	86,301
Spatialest system	4,000	4,000	4,000	-
GIS mapping system	60,000	60,000	46,563	13,437
Software and hardware support	2,000	2,000		2,000
Miscellaneous	100	100		100
Dues and meetings	10,000	10,000	5,764	4,236
Staff training	4,500	4,500	568	3,932
Capital outlay			472,634	(472,634)
Total assessor	901,989	901,989	1,239,085	(337,096)
Maintenance of buildings				
Salaries	616,286	616,286	583,751	32,535
Social security	38,210	38,210	36,128	2,082
Medicare	8,936	8,936	8,449	487
Workman's compensation	12,000	12,000	9,200	2,800
Retirement	24,011	24,011	22,367	1,644
Health insurance	172,081	172,081	148,225	23,856
Life insurance	871	871	646	225
Disability insurance	1,977	1,977	1,728	249

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Unemployment insurance	1,233	1,233	1,187	46
Office supplies	3,000	3,000	5,998	(2,998)
Operating supplies	7,000	7,000	2,476	4,524
Gas, oil and antifreeze	6,000	6,000	5,336	664
Maintenance supplies	500	500	847	(347)
Maintenance on vehicles	10,000	10,000	5,121	4,879
Professional services	500	500		500
Telephone	3,000	3,000	4,141	(1,141)
Postage	300	300	281	19
Advertising and legal notices	500	500	265	235
Utilities	12,000	12,000	10,865	1,135
Maintenance on building	1,500	1,500	22	1,478
Maintenance on equipment	4,000	4,000	282	3,718
Miscellaneous			283	(283)
Staff training	4,000	4,000	276	3,724
Capital outlay			3,237	(3,237)
Total maintenance of buildings	927,905	927,905	851,111	76,794
Maintenance - courthouse				
Operating supplies	16,500	16,500	10,746	5,754
Maintenance supplies			185	(185)
Professional services	9,000	9,000	13,233	(4,233)
Telephone	800	800	783	17
Utilities	60,000	60,000	65,756	(5,756)
Annex expense	20,000	20,000	1,310	18,690
Maintenance on building	30,000	30,000	21,127	8,873
Gazebo	1,000	1,000	9,052	(8,052)
Grass and tree replacement	1,500	1,500		1,500
Maintenance on equipment	1,000	1,000	116	884
Maintenance contracts	7,000	7,000	4,914	2,086
Equipment rental	500	500	1,118	(618)
Miscellaneous	250	250	1,316	(1,066)
Exterior lighting	5,500	129,900	150,510	(20,610)
Total maintenance - courthouse	153,050	277,450	280,166	(2,716)

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

(continued)	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Maintenance - justice center				
Operating supplies	30,000	30,000	20,973	9,027
Maintenance supplies	1,000	1,000	124	876
Professional services	12,000	12,000	13,691	(1,691)
Telephone	7,000	7,000	6,632	368
Maintenance on building	15,000	15,000	23,092	(8,092)
Grass and tree replacement	1,000	1,000		1,000
Maintenance on equipment	3,000	3,000	438	2,562
Maintenance - jail related	12,000	12,000	15,247	(3,247)
Maintenance contracts	30,000	30,000	21,929	8,071
Equipment rental	500	500		500
Total maintenance - justice center	111,500	111,500	102,126	9,374
Maintenance - central services				
Operating supplies	9,300	9,300	8,620	680
Maintenance supplies	500	500	190	310
Professional services	3,500	3,500	4,367	(867)
Utilities	45,000	45,000	40,637	4,363
Maintenance on building	10,000	10,000	7,961	2,039
Grass and tree replacement	1,000	1,000		1,000
Maintenance on equipment	500	500		500
Maintenance contracts	3,250	3,250	420	2,830
Equipment rental	500	500		500
Miscellaneous	100	100		100
Total maintenance - central services	73,650	73,650	62,195	11,455
Maintenance - heritage building				
Operating supplies	5,000	5,000	2,792	2,208
Professional services	7,500	7,500	2,622	4,878
Utilities	22,000	22,000	25,177	(3,177)
Maintenance on building	5,000	5,000	3,744	1,256
Maintenance on equipment	1,000	1,000		1,000
Maintenance contracts	2,000	2,000		2,000
Total maintenance - heritage building	42,500	42,500	34,335	8,165

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Maintenance - emergency services				
Operating supplies	1,000	1,000	35	965
Utilities	4,000	4,000	4,413	(413)
Maintenance on building	2,500	2,500	119	2,381
Total maintenance - emergency services	7,500	7,500	4,567	2,933
Total general government	5,413,330	5,547,060	5,760,380	(213,320)
Judicial				
District attorney				
Professional services	627,793	627,793	627,793	-
Total judicial	627,793	627,793	627,793	-
Public safety				
Sheriff				
Salaries	1,780,907	1,780,907	1,664,663	116,244
Social security	110,416	110,416	99,499	10,917
Medicare	25,823	25,823	23,271	2,552
Workman's compensation	32,000	32,000	28,853	3,147
Retirement	66,796	66,796	60,763	6,033
Health insurance	330,925	330,925	316,789	14,136
Life insurance	1,675	1,675	1,391	284
Disability insurance	5,041	5,041	4,441	600
Unemployment insurance	3,350	3,350	3,118	232
Office supplies	6,000	6,000	3,800	2,200
Operating supplies	10,000	10,000	16,128	(6,128)
K-9 supplies	8,000	8,000	6,985	1,015
Firearms and ammunition	12,000	12,000	8,905	3,095
Professional services	1,000	1,000		1,000
E 911 dispatching services	387,499	387,499	379,560	7,939
Concealed weapons permit	1,000	1,000	2,921	(1,921)
Sexual assault kits/exams	2,500	2,500	600	1,900
Blue Santa	700	700		700
Telephone	25,500	25,500	28,552	(3,052)
Postage	5,000	5,000	1,580	3,420
Travel and transportation	75,000	75,000	58,938	16,062

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

(continued)	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Advertising	500	500		500
Maintenance on cars	75,000	75,000	40,062	34,938
Maintenance on equipment	5,000	5,000	100	4,900
Maintenance contracts	65,000	65,000	73,171	(8,171)
Equipment rental	8,700	8,700		8,700
Community resource team	6,000	6,000	804	5,196
Miscellaneous	1,000	1,000	904	96
Dues and meetings	8,824	8,824	8,487	337
Uniforms	7,000	7,000	6,643	357
SRT team	4,000	4,000	3,452	548
Vests	7,000	7,000	4,535	2,465
Search and rescue	3,500	3,500		3,500
Staff training	15,000	15,000	17,873	(2,873)
Psychological evaluations	3,000	3,000	1,350	1,650
Investigative work	7,500	7,500	1,641	5,859
Sheriff admin expenditures	1,500	1,500	1,493	7
Investigation checking	1,000	1,000		1,000
Capital outlay		9,025	15,000	(5,975)
Total sheriff	3,110,656	3,119,681	2,886,272	233,409
Jail				
Salaries	1,583,370	1,583,370	1,397,169	186,201
Social security	98,169	98,169	86,120	12,049
Medicare	22,959	22,959	20,141	2,818
Workman's compensation	28,000	28,000	24,340	3,660
Retirement	59,915	59,915	48,277	11,638
Health insurance	344,162	344,162	193,478	150,684
Life insurance	1,742	1,742	1,190	552
Disability insurance	7,737	7,737	3,714	4,023
Unemployment insurance	3,167	3,167	2,794	373
Office supplies	4,500	4,500	4,422	78
Operating supplies	40,000	40,000	22,297	17,703
Food and meals	280,000	280,000	191,532	88,468
Professional services	500	500	150	350
Inmate transport services	30,000	30,000	16,817	13,183
Other medical	25,000	25,000	6,082	18,918
Medical service agreement	288,191	288,191	288,191	-
Inmate insurance	5,800	5,800	4,133	1,667
Television	3,600	3,600	3,541	59

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Fuel	17,000	17,000	5,187	11,813
Maintenance on equipment	3,000	3,000	285	2,715
Maintenance contracts	24,000	24,000	13,712	10,288
Miscellaneous	200	200	42	158
Dues and meetings	500	500	150	350
Commissary account	25,000	25,000	20,522	4,478
Total jail	2,896,512	2,896,512	2,354,286	542,226
Coroner				
Salaries	81,465	81,465	81,465	-
Social security	5,051	5,051	4,860	191
Medicare	1,181	1,181	1,137	44
Workman's compensation	320	320	312	8
Retirement	3,259	3,259	3,259	-
Health insurance	13,237	13,237	13,311	(74)
Life insurance	67	67	29	38
Office supplies	350	350	164	186
Operating supplies	2,500	2,500	1,846	654
Autopsies	45,000	45,000	27,404	17,596
Secretarial	700	700	600	100
Professional services	80,000	80,000	78,578	1,422
Toxicology	10,000	10,000	4,743	5,257
Transport	19,500	19,500	14,250	5,250
Telephone	1,250	1,250	1,170	80
Travel and transportation	100	100	59	41
Dues and meetings	5,500	5,500	1,724	3,776
Staff training	3,500	3,500		3,500
Total coroner	272,980	272,980	234,911	38,069
Victim's assistant				
Salaries	57,268	57,268	53,343	3,925
Social security	3,551	3,551	3,277	274
Medicare	830	830	767	63
Workman's compensation	140	140	69	71
Retirement	2,291	2,291	2,132	159
Health insurance	13,237	13,237	13,311	(74)
Life insurance	67	67	67	-

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

(continued)	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Disability insurance	185	185	197	(12)
Unemployment insurance	115	115	107	8
Operating supplies	3,800	3,800	1,586	2,214
Professional services	4,000	4,000		4,000
Telephone	600	600	600	-
Travel and transportation	900	900	495	405
Dues and meetings	3,100	3,100	3,256	(156)
Total victim's assistant	90,084	90,084	79,207	10,877
Emergency management				
Salaries	63,324	63,324	58,551	4,773
Social security	3,926	3,926	3,642	284
Medicare	918	918	852	66
Workman's compensation	140	140	89	51
Retirement	2,293	2,293	2,309	(16)
Health insurance	13,237	13,237	13,311	(74)
Life insurance	67	67	58	9
Disability insurance	185	185	186	(1)
Unemployment insurance	127	127	117	10
Supplies	3,200	3,200	2,183	1,017
Professional services	4,900	4,900		4,900
Telephone	3,650	3,650	3,386	264
Postage	100	100	32	68
Travel and transportation	2,500	2,500	955	1,545
Advertising and legal notices	500	500	628	(128)
Maintenance on vehicles	2,500	2,500	10,460	(7,960)
Maintenance on equipment	1,300	1,300	205	1,095
Maintenance contracts	2,600	2,600	1,580	1,020
Emergency notification system			4,000	(4,000)
Building rental	4,800	4,800	4,800	-
Miscellaneous	500	500		500
Dues and meetings	3,900	3,900	1,267	2,633
Uniforms	350	350	265	85
Staff training	1,500	1,500		1,500
CPR training/expenses	550	550		550
Capital outlay	8,000	8,000	10,219	(2,219)
Total emergency management	125,067	125,067	119,095	5,972
Total public safety	6,495,299	6,504,324	5,673,771	830,553

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Auxiliary services				
Extension				
Salaries	160,843	160,843	166,341	(5,498)
Social security	3,182	3,182	3,518	(336)
Medicare	744	744	823	(79)
Workman's compensation	40	40	30	10
Retirement	1,653	1,653	1,828	(175)
Health insurance	13,237	13,237	11,105	2,132
Life insurance	67	67	50	17
Disability insurance	133	133	113	20
Unemployment insurance	103	103	113	(10)
Office supplies	2,200	2,200	1,516	684
LSP agronomy agent	250	250		250
Telephone	934	934	1,681	(747)
Postage	800	800	381	419
Travel and transportation	2,100	2,100	2,740	(640)
Advertising and legal notices	300	300		300
Maintenance on vehicles	1,700	1,700	1,020	680
Maintenance on equipment	1,200	1,200	590	610
Maintenance contracts	3,500	3,500	4,110	(610)
Dues and meetings	7,000	7,000	9,739	(2,739)
Staff training	800	800	821	(21)
Capital outlay	99,548	99,548	69,625	29,923
Total extension	300,334	300,334	276,144	24,190
Extension - fair				
Supplies	1,500	1,500	1,471	29
Food and meals	1,500	1,500	2,384	(884)
Prizes and awards	15,000	15,000	14,574	426
Premium payout	9,300	9,300	9,103	197
Special events	867	867		867
Judging services	9,800	9,800	8,256	1,544
Postage	150	150	251	(101)
Programs and printing	1,500	1,500	612	888
Equipment repairs	800	800	118	682
Scale maintenance	185	185	256	(71)
Total extension - fair	40,602	40,602	37,025	3,577

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

(continued)	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Fairgrounds				
Salaries	10,000	10,000	5,645	4,355
Social security	620	620	8	612
Medicare	145	145	2	143
Workman's compensation	200	200		200
Unemployment insurance	20	20		20
Operating supplies	12,000	12,000	11,848	152
Gas, oil and antifreeze	12,000	12,000	6,924	5,076
Maintenance supplies	6,000	6,000	4,277	1,723
Contract services	4,000	4,000	4,356	(356)
Telephone	4,000	4,000	3,975	25
Postage	50	50	46	4
Advertising and legal notices	200	200		200
Utilities	66,000	66,000	69,700	(3,700)
Logan well users	1,000	1,000	790	210
Maintenance on buildings	80,000	80,000	82,585	(2,585)
Maintenance on equipment	15,000	15,000	19,612	(4,612)
Equipment rental	500	500		500
Deposit refund			1,950	(1,950)
Memorial fence project	3,000	3,000	414	2,586
Total fairgrounds	214,735	214,735	212,132	2,603
Sunset gardens				
Salaries	4,500	4,500	4,601	(101)
Social security	279	279	285	(6)
Medicare	65	65	67	(2)
Workman's compensation	25	25	87	(62)
Retirement	160	160	184	(24)
Health insurance	625	625	751	(126)
Life insurance	3	3	3	-
Disability insurance	18	18	15	3
Unemployment insurance	9	9	9	-
Gas, oil and antifreeze	125	125		125
Repair and maint supplies	2,000	2,000	506	1,494
Professional services	2,000	2,000	9,575	(7,575)
Utilities	1,000	1,000	375	625

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Rental and cleaning	1,500	1,500	1,020	480
Logan well users	200	200	352	(152)
Repairs - building/grounds	5,000	5,000	238	4,762
Grass and tree replacement	3,500	3,500		3,500
Maintenance on equipment	2,000	2,000		2,000
Miscellaneous	300	300		300
Total sunset gardens	23,309	23,309	18,068	5,241
Shooting complex				
Salaries	7,000	7,000	10,599	(3,599)
Social security	434	434	657	(223)
Medicare	102	102	154	(52)
Workman's compensation	75	75	269	(194)
Retirement	260	260	393	(133)
Health insurance	1,100	1,100	1,603	(503)
Life insurance	6	6	8	(2)
Disability insurance	29	29	32	(3)
Unemployment insurance	14	14	21	(7)
Operating supplies	2,500	2,500	1,874	626
Membership expense	500	500	506	(6)
Target expense	8,500	8,500	971	7,529
Gas, oil and antifreeze	100	100		100
Repair and maint supplies	750	750	589	161
Professional services	150	150	250	(100)
Postage	150	150	142	8
Travel and transportation	125	125		125
Advertising	200	200		200
Utilities	3,500	3,500	2,541	959
Port a pots rental and cleaning	2,000	2,000	4,058	(2,058)
Maintenance on buildings	2,200	2,200	610	1,590
Equipment repair	2,000	2,000	18	1,982
Donated funds projects	5,000	5,000	1,461	3,539
Total shooting complex	36,695	36,695	26,756	9,939

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

(continued)	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Veterans office				
Salaries	36,380	36,380	30,144	6,236
Social security	2,256	2,256	1,875	381
Medicare	528	528	438	90
Workman's compensation	60	60	39	21
Retirement	1,455	1,455	1,206	249
Health insurance	13,237	13,237		13,237
Life insurance	67	67	41	26
Disability insurance	160	160	84	76
Unemployment insurance	73	73	60	13
Office supplies	800	800	587	213
Professional services			475	(475)
Telephone	1,500	1,500	1,358	142
Postage and box rent	100	100	10	90
Travel and transportation	500	500	121	379
Maintenance contract	500	500	170	330
Miscellaneous	250	250		250
Dues and meetings	5,100	5,100	1,580	3,520
Veteran donation	200	200	44	156
Total veterans office	63,166	63,166	38,232	24,934
Heritage center				
Salaries	78,236	78,236	80,204	(1,968)
Social security	4,851	4,851	4,773	78
Medicare	1,134	1,134	1,116	18
Workman's compensation	75	75	46	29
Retirement	2,281	2,281	2,297	(16)
Health insurance	13,237	13,237	6,672	6,565
Life insurance	67	67	67	-
Disability insurance	184	184	185	(1)
Unemployment insurance	156	156	160	(4)
Office supplies	1,000	1,000	1,498	(498)
Operating supplies	100	100	39	61
Maintenance supplies	50	50	58	(8)
Silver Sneaker expenses	2,200	2,200	1,525	675
Professional services	1,150	1,150	838	312
Telephone	2,200	2,200	2,188	12
Postage	100	100	211	(111)

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Maintenance contracts	1,600	1,600	1,913	(313)
Senior center activities	4,000	4,000	1,143	2,857
Staff training	450	450	83	367
Donated funds projects			1,045	(1,045)
Total heritage center	113,071	113,071	106,061	7,010
Desoto youth				
Operating supplies	200	200	564	(364)
Utilities	15,000	15,000	12,930	2,070
Maintenance on buildings	3,000	3,000	1,041	1,959
Desoto financial expense	2,500	2,500	2,264	236
Total desoto youth	20,700	20,700	16,799	3,901
Library				
Fleming library	450	450	450	-
Crook library	450	450	450	-
Total library	900	900	900	-
Total auxiliary services	813,512	813,512	732,117	81,395
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	55	945
Total mental health	101,000	101,000	100,055	945
Total health and welfare	311,529	311,529	310,584	945

(continued)

LOGAN COUNTY, COLORADO
General Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

(continued)	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Tourist information center				
Salaries	90,191	90,191	88,428	1,763
Social security	5,592	5,592	5,285	307
Medicare	1,308	1,308	1,236	72
Workman's compensation	70	70	53	17
Retirement	2,285	2,285	2,279	6
Health insurance	13,237	13,237	13,311	(74)
Life insurance	67	67	48	19
Disability insurance	184	184	183	1
Unemployment insurance	180	180	177	3
Office supplies	400	400	706	(306)
Operating supplies	400	400	29	371
Telephone	400	400	653	(253)
Postage	50	50		50
Advertising and legal notices	2,000	2,000	1,592	408
Maintenance on equipment	50	50		50
Maintenance contracts	1,000	1,000	1,002	(2)
Dues and meetings	1,000	1,000	192	808
Staff training			263	(263)
Capital outlay			1,560	(1,560)
Total tourist information center	118,414	118,414	116,997	1,417
Intergovernmental cooperation				
NECALG	69,046	69,046	69,046	-
Total intergovernmental cooperation	69,046	69,046	69,046	-
Miscellaneous account				
Logan county chamber dues	600	600	600	-
CCI dues	16,088	16,088	16,238	(150)
NACO dues	454	454	450	4
Treasurers fees	198,010	198,010	205,165	(7,155)
Cafeteria plan expense	7,470	7,470	7,224	246
Abatement refunds	2,500	2,500	385	2,115
Christmas appreciation	15,000	15,000	14,942	58
Unemployment account services	1,300	1,300	1,212	88
Property liability insurance	750,000	750,000	638,266	111,734

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Auditing and budgeting	25,000	25,000	24,450	550
Maintenance - county vehicles	5,000	5,000	1,933	3,067
Communication tower utilities	10,000	10,000	10,280	(280)
Clarence corner expense	500	500	819	(319)
Heritage festival donation	1,500	1,500	1,500	-
Small business development	5,000	5,000	5,000	-
Chamber marketing	20,000	20,000	20,000	-
Economic development	48,000	48,000	48,000	-
LCWCD maintenance	350,000	350,000	29,000	321,000
Miscellaneous reserve	2,000	2,000	5,782	(3,782)
Health insurance reserve	125,000	125,000	71,890	53,110
Contingency reserve	1,358,000	1,358,000	20,075	1,337,925
Total miscellaneous account	2,941,422	2,941,422	1,123,211	1,818,211
Debt service				
Principal			179,767	(179,767)
Total expenditures	$ 16,790,345	$ 16,933,100	$ 14,593,666	$ 2,339,434

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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, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes				
General property	$ 752,428	$ 752,428	$ 762,088	$ 9,660
Specific ownership	75,000	75,000	82,615	7,615
Delinquent taxes and interest			1,561	1,561
Sales tax	1,200,000	1,200,000	1,122,938	(77,062)
Use tax	45,000	45,000	138,362	93,362
Total taxes	2,072,428	2,072,428	2,107,564	35,136
Licenses and permits				
Road and highway permits	2,500	2,500	2,165	(335)
Total licenses and permits	2,500	2,500	2,165	(335)
Intergovernmental				
Highway users tax	4,100,000	4,100,000	4,459,681	359,681
Motor vehicle fee $1.50	15,000	15,000	14,564	(436)
Motor vehicle fee $2.50	35,000	35,000	33,645	(1,355)
Missile site road maintenance	48,561	48,561	48,561	-
Missile site cattle guards			38,601	38,601
Federal bridge grant			9,326	9,326
Total intergovernmental	4,198,561	4,198,561	4,604,378	405,817
Charges for services				
MV emissions fee			416	416
Materials and services			928	928
Total charges for services	-	-	1,344	1,344
Miscellaneous revenue				
Capital credits			1,364	1,364
Refunds of expenditures			947	947
Refunds - county vehicle expense	10,000	10,000	25,349	15,349
Refunds - salary and fringe			3,148	3,148
Insurance claims			90,872	90,872
Dividends and forfeitures			1,691	1,691
Total miscellaneous	10,000	10,000	123,371	113,371
Total revenues	$ 6,283,489	$ 6,283,489	$ 6,838,822	$ 555,333

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LOGAN COUNTY, COLORADO
Road and Bridge Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
General government				
Treasurer's fees	$ 81,000	$ 81,000	$ 82,534	$ (1,534)
Public works				
Salaries	2,205,181	2,205,181	2,083,952	121,229
Social security	136,721	136,721	126,900	9,821
Medicare	31,975	31,975	29,678	2,297
Workman's compensation	80,000	80,000	61,881	18,119
Retirement	85,607	85,607	79,695	5,912
Health insurance	555,962	555,962	435,811	120,151
Life insurance	2,812	2,812	2,154	658
Disability insurance	6,898	6,898	6,230	668
Unemployment insurance	4,410	4,410	4,155	255
Cafeteria plan expense	2,766	2,766	2,490	276
Office supplies	1,200	1,200	2,791	(1,591)
Shop supplies	4,500	4,500	10,995	(6,495)
Rug and uniform cleaning	7,500	7,500	8,821	(1,321)
Road construction supplies	2,000	2,000	21,961	(19,961)
Crack filling	28,000	28,000		28,000
Freight	6,000	6,000		6,000
Mastic road repair	528,000	528,000		528,000
Sealcoat	100,000	100,000		100,000
Road oil - overlay	1,500,000	1,500,000	1,749,730	(249,730)
Gravel and sand	150,000	150,000	123,646	26,354
Culverts	80,000	80,000	3,221	76,779
Missile sight cattle guards			77,202	(77,202)
Chemicals	47,500	47,500	47,500	-
Patching	15,000	15,000	9,262	5,738
Dust control	90,000	90,000		90,000
Steel and iron	3,000	3,000	2,571	429
Road signs	40,000	40,000	13,643	26,357
Paint	20,000	20,000	17,209	2,791
Gas, oil and antifreeze	650,000	650,000	592,715	57,285
Tires and tubes	80,000	80,000	52,456	27,544
Maintenance on equipment	250,000	250,000	265,374	(15,374)
Maintenance on autos	40,000	40,000	55,536	(15,536)
Repair on county vehicles	7,000	7,000	4,318	2,682
Small tools	3,500	3,500	4,566	(1,066)
Professional services			13,550	(13,550)
IT maintenance	6,500	6,500	5,228	1,272

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Telephone	8,000	8,000	4,999	3,001
Postage	350	350	388	(38)
Telephone support	350	350		350
Advertising and legal notices	1,500	1,500	327	1,173
Property and liability insurance	250,000	250,000	180,470	69,530
Utilities	45,000	45,000	43,855	1,145
Maintenance on buildings	25,000	25,000	21,938	3,062
Maintenance on radios	2,500	2,500	4,040	(1,540)
Maintenance contracts	1,000	1,000	1,069	(69)
Rentals of buildings and land	2,500	2,500	2,000	500
Rentals of equipment	336,000	336,000	20,604	315,396
Miscellaneous	2,500	2,500	1,778	722
Memberships and dues	115	115	70	45
Meeting expense	500	500	323	177
Staff training			5,550	(5,550)
Gravel permit fee	5,000	5,000	4,322	678
Bridge repair and replacement	200,000	200,000	145,737	54,263
Natural disaster expense	5,000	5,000		5,000
Drug testing	1,200	1,200	1,005	195
Auditing and budgeting	1,600	1,600	6,100	(4,500)
Municipalities	106,388	106,388	105,892	496
Health insurance reserve	55,000	55,000	19,240	35,760
Total public works	7,821,535	7,821,535	6,484,948	1,336,587
Capital outlay	520,093	520,093	780,241	(260,148)
Debt service				
Principal			303,762	(303,762)
Total expenditures	$ 8,422,628	$ 8,422,628	$ 7,651,485	$ 771,143

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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, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes				
General property	$ 865,292	$ 865,292	$ 876,853	$ 11,561
Specific ownership	85,000	85,000	97,319	12,319
Delinquent taxes and interest	250	250	256	6
Total taxes	950,542	950,542	974,428	23,886
Intergovernmental				
Colorado works	358,891	358,891	292,417	(66,474)
Child care	251,743	251,743	145,368	(106,375)
Child welfare	1,556,405	1,556,405	1,410,984	(145,421)
Child welfare SB15-242	101,195	101,195	103,438	2,243
Child welfare discretionary grant			122,976	122,976
County administration	1,136,657	1,136,657	1,120,055	(16,602)
Core services	461,144	461,144	373,403	(87,741)
Child support enforcement	285,043	285,043	327,122	42,079
Low-income home energy assistance program	32,346	32,346	20,903	(11,443)
Adult protective services	129,287	129,287	122,731	(6,556)
Old age pension	38,884	38,884	38,857	(27)
Employment first	45,541	45,541	54,849	9,308
Parental fees	10,000	10,000	1,658	(8,342)
Enhanced funding	14,000	14,000	3,110	(10,890)
Performance based HB 1451	100,000	100,000	64,163	(35,837)
Educational stability grant	8,000	8,000		(8,000)
Family voices grant	9,500	9,500	15,466	5,966
Other donations	15,000	15,000	4,547	(10,453)
Total intergovernmental	4,553,636	4,553,636	4,222,047	(331,589)
Miscellaneous				
Child support retainage	7,000	7,000	10,687	3,687
Other	1,000	1,000	1,116	116
105 forfeiture			520	520
Total miscellaneous	8,000	8,000	12,323	4,323
Total revenues	$ 5,512,178	$ 5,512,178	$ 5,208,798	$ (303,380)

LOGAN COUNTY, COLORADO
Human Services Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures				
Health and welfare				
Aid to the needy disabled	$ 13,050	$ 13,050	$ 12,411	$ 639
Colorado works	507,709	507,709	416,875	90,834
Child care	318,741	318,741	213,653	105,088
Child welfare	2,285,230	2,285,230	2,005,129	280,101
Child welfare SB15-242	101,195	101,195	103,438	(2,243)
Child welfare discretionary grant			122,976	(122,976)
County administration	1,247,544	1,247,544	1,173,544	74,000
Core services	599,364	599,364	434,021	165,343
Child support enforcement	383,551	383,551	439,625	(56,074)
Low-income home energy assistance program	32,346	32,346	20,903	11,443
Adult protective services	161,609	161,609	153,413	8,196
Old age pension	39,434	39,434	37,659	1,775
Employment first	101,066	101,066	89,412	11,654
Parental fees	10,000	10,000	1,658	8,342
Enhanced funding	14,000	14,000	3,110	10,890
Performance based HB 1451	100,000	100,000	64,162	35,838
Educational stability grant	10,000	10,000		10,000
General assistance	10,000	10,000	136	9,864
County cars	(15,000)	(15,000)	(22,796)	7,796
Family voices grant	9,500	9,500	10,318	(818)
Step Out donated funds	15,000	15,000	4,547	10,453
Miscellaneous	550	550		550
Total expenditures	$ 5,944,889	$ 5,944,889	$ 5,284,194	$ 660,695

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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, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes				
General property	$ 470,268	$ 470,268	$ 476,087	$ 5,819
Specific ownership	61,000	61,000	51,632	(9,368)
Delinquent taxes and interest			861	861
Total taxes	531,268	531,268	528,580	(2,688)
Intergovernmental				
JBBS contract revenue	500,000	500,000	383,082	(116,918)
Ambulance grant			185,773	185,773
Shooting complex grant	3,500	3,500		(3,500)
Tourism grant			32,170	32,170
Total intergovernmental	503,500	503,500	601,025	97,525
Charges for services				
Ballpark sewer tap fee	1,000	1,000	1,235	235
Miscellaneous				
Earnings on investments			14,491	14,491
Total revenues	$ 1,035,768	$ 1,035,768	$ 1,145,331	$ 109,563

LOGAN COUNTY, COLORADO
Capital Expenditures Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
General government				
Auditing and budgeting	$ 450	$ 450	$ 550	$ (100)
Treasurer's fees	12,042	12,042	9,539	2,503
Total general government	12,492	12,492	10,089	2,403
Health and welfare				
JBBS contract expense	500,000	500,000	383,095	116,905
Total health and welfare	500,000	500,000	383,095	116,905
Capital outlay				
Ballpark sewer line	84,000	84,000		84,000
Ambulance equipment	95,700	95,700	130,623	(34,923)
Ambulance equipment reserve	100,000	100,000		100,000
Extension - equipment	3,600	3,600	4,060	(460)
Commissioners - equipment			3,267	(3,267)
Finance - equipment	70,800	70,800	65,181	5,619
Clerk and recorder - equipment	6,300	6,300	2,789	3,511
Assessor - equipment	5,190	5,190	4,140	1,050
Treasurer - equipment	5,000	5,000	3,110	1,890
Sheriff - equipment	10,000	10,000		10,000
Sheriff - vehicles	142,672	142,672	142,642	30
Attorney equipment	5,000	5,000	3,560	1,440
NECTA vehicle - county share	38,384	38,384		38,384
Buildings and grounds - equipmen	40,000	40,000	44,785	(4,785)
Election improvement grant			1,969	(1,969)
Tourist center tourism grant			20,500	(20,500)
Heritage admin - equipment	1,800	1,800	2,030	(230)
Shooting range small grant	5,000	5,000		5,000
Sunset gardens improvements	8,200	8,200	7,744	456
Total capital outlay	621,646	621,646	436,400	185,246
Reserve for contingency	500,000	500,000		500,000
Total expenditures	$ 1,634,138	$ 1,634,138	$ 829,584	$ 804,554

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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, 2025

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
Sales tax	$ 2,400,000	$ 2,400,000	$ 2,245,875	$ (154,125)
Use tax	90,000	90,000	276,722	186,722
Total taxes	2,490,000	2,490,000	2,522,597	32,597
Miscellaneous revenue				
Earnings on investments	10,000	10,000	22,263	12,263
Total revenues	$ 2,500,000	$ 2,500,000	$ 2,544,860	$ 44,860

LOGAN COUNTY, COLORADO
Sales and Use Tax Capital Improvement Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures				
General government				
Courthouse maintenance	$ 100,000	$ 100,000	$ 18,656	$ 81,344
Treasurer's fees	50,000	50,000	50,055	(55)
Total general government	150,000	150,000	68,711	81,289
Public safety				
Justice center utilities	250,000	250,000	236,893	13,107
Justice center building repairs	100,000	100,000	33,953	66,047
Justice center equipment repairs			1,638	(1,638)
Justice center maintenance contract	10,650	10,650	10,650	-
Total public safety	360,650	360,650	283,134	77,516
Auxiliary services				
Heritage center maintenance	75,000	75,000		75,000
Health and welfare				
Central services building repairs and maintenance	50,000	50,000	40,752	9,248
Culture and recreation				
Fairgrounds maintenance	200,000	200,000		200,000
Capital outlay				
Courthouse improvements			3,782	(3,782)
Justice center improvements	383,829	383,829	333,093	50,736
Miscellaneous improvements	1,000,000	1,000,000		1,000,000
Total capital outlay	1,383,829	1,383,829	336,875	1,046,954
Total expenditures	$ 2,219,479	$ 2,219,479	$ 729,472	$ 1,490,007

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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, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes				
General property	$ 188,107	$ 188,107	$ 190,491	$ 2,384
Specific ownership	37,600	37,600	21,233	(16,367)
Delinquent taxes and interest			374	374
Total taxes	225,707	225,707	212,098	(13,609)
Charges for services				
Landfill disposal fees	750,000	750,000	688,873	(61,127)
Recycling fees	2,000	2,000	1,936	(64)
Closure cost surcharge	60,000	60,000	61,864	1,864
E-waste recycling fees	650	650	732	82
Total charges for services	812,650	812,650	753,405	(59,245)
Miscellaneous revenue				
Dividends and forfeitures			2,197	2,197
Other			360	360
Reimbursement of expenditures			3,464	3,464
Total miscellaneous	-	-	6,021	6,021
Total revenues	$ 1,038,357	$ 1,038,357	$ 971,524	$ (66,833)

LOGAN COUNTY, COLORADO
Solid Waste Disposal Fund
Budgetary Comparison Schedule - Revenues
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes				
General property	$ 188,107	$ 188,107	$ 190,491	$ 2,384
Specific ownership	37,600	37,600	21,233	(16,367)
Delinquent taxes and interest			374	374
Total taxes	225,707	225,707	212,098	(13,609)
Charges for services				
Landfill disposal fees	750,000	750,000	688,873	(61,127)
Recycling fees	2,000	2,000	1,936	(64)
Closure cost surcharge	60,000	60,000	61,864	1,864
E-waste recycling fees	650	650	732	82
Total charges for services	812,650	812,650	753,405	(59,245)
Miscellaneous revenue				
Dividends and forfeitures			2,197	2,197
Other			360	360
Reimbursement of expenditures			3,464	3,464
Total miscellaneous	-	-	6,021	6,021
Total revenues	$ 1,038,357	$ 1,038,357	$ 971,524	$ (66,833)

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LOGAN COUNTY, COLORADO
Solid Waste Disposal Fund
Budgetary Comparison Schedule - Expenditures
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Expenditures				
General government				
Treasurer's fees	$ 7,500	$ 7,500	$ 3,817	$ 3,683
Public works				
Salaries	303,416	303,416	301,426	1,990
Social security	18,812	18,812	18,715	97
Medicare	4,400	4,400	4,377	23
Workman's compensation	12,000	12,000	8,497	3,503
Retirement	12,057	12,057	11,950	107
Health insurance	66,185	66,185	61,041	5,144
Life insurance	335	335	271	64
Disability	789	789	700	89
Unemployment insurance	607	607	603	4
Cafeteria plan expense	300	300	300	-
Office supplies	5,000	5,000	4,235	765
Operating supplies	17,250	17,250	16,039	1,211
Gas, oil and antifreeze	65,000	65,000	65,403	(403)
Solid waste disposal fee	36,925	36,925	33,676	3,249
Professional services	70,000	70,000	29,532	40,468
IT maintenance	5,200	5,200	4,570	630
Telephone	4,750	4,750	3,931	819
Postage	3,200	3,200	4,609	(1,409)
Advertising and legal notices	1,500	1,500	156	1,344
Property liability insurance	45,000	45,000	15,261	29,739
Utilities	8,500	8,500	6,508	1,992
Maintenance on building	2,000	2,000	5,252	(3,252)
Maintenance at landfill	20,000	20,000		20,000
Tire recycle	10,000	10,000	10,551	(551)
Spraying	500	500	50	450
E-waste recycling	3,150	3,150	918	2,232
Maintenance on equipment	85,000	85,000	164,018	(79,018)
Maintenance contracts	3,500	3,500	5,841	(2,341)
Equipment and fixture rental	500	500	619	(119)
Miscellaneous	300	300	7,635	(7,335)
Permits	3,000	3,000	2,629	371
Memberships and dues	2,250	2,250	205	2,045
Meeting expense	250	250		250
Well testing	8,500	8,500	1,474	7,026
Staff training	5,500	5,500	2,775	2,725
Auditing and budgeting			450	(450)
Health insurance reserve	8,000	8,000		8,000

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
New cell development	850,000	850,000		850,000
Equipment replacement reserve	200,000	200,000		200,000
Financial assurance	850	850		850
Closure costs reserve	847,000	847,000		847,000
Total public works	2,731,526	2,731,526	794,217	1,937,309
Capital outlay	1,800	1,800	2,030	(230)
Total expenditures	$ 2,740,826	$ 2,740,826	$ 800,064	$ 1,940,762

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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, 2025

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Conservation Trust Fund
Assets				
Cash and cash investments	$ 246,410	$ 67,166	$ 1,403,965	$ 383,331
Property taxes receivable		82,526		
Accounts receivable	9,316	703	61,657	153
Total assets	$ 255,726	$ 150,395	$ 1,465,622	$ 383,484
Liabilities				
Accounts payable	$ 2,110	$ 1,302	$ 10,262	
Accrued salaries and benefits				
Unearned revenues				
Total liabilities	2,110	1,302	10,262	$ -
Deferred inflows of resources				
Deferred property tax revenues		82,526		
Total deferred inflows of resources	-	82,526	-	-
Fund balance				
Restricted for:				
Emergencies				
Public safety			1,455,360	
Culture and recreation				383,484
Committed to:				
Public safety				
Health and welfare				
Culture and recreation	253,616	66,567		
Total fund balance	253,616	66,567	1,455,360	383,484
Total liabilities, deferred inflows of resources and fund balance	$ 255,726	$ 150,395	$ 1,465,622	$ 383,484

Special Revenue Funds				
Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
$ 260,189	$ 330,299	$ 324,293	$ 3,015,653
		155,134	237,660
645,365		4,958	722,152
$ 905,554	$ 330,299	$ 484,385	$ 3,975,465
$ 141,724	$ 137	$ 1,801	$ 157,336
	1,219	4,816	6,035
487,925			487,925
629,649	1,356	6,617	651,296
		155,134	237,660
-	-	155,134	237,660
		7,400	7,400
			1,455,360
			383,484
275,905			275,905
		315,234	315,234
	328,943		649,126
275,905	328,943	322,634	3,086,509
$ 905,554	$ 330,299	$ 484,385	$ 3,975,465

LOGAN COUNTY, COLORADO
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2025

	Special Revenue Funds			
	Lodging Tourism Tax Fund	Television Translator Fund	E 911 Authority Fund	Conservation Trust Fund
Revenues				
Taxes	$ 142,646	$ 84,479		
Intergovernmental				$ 76,906
Charges for services			$ 582,844	
Miscellaneous	6,308		34,143	1,695
Total revenues	148,954	84,479	616,987	78,601
Expenditures				
Current				
General government		1,524		
Public safety			289,216	
Health and welfare				
Culture and recreation	131,641	76,101		8,081
Capital outlay			32,147	
Total expenditures	131,641	77,625	321,363	8,081
Excess of revenues over (under) expenditures	17,313	6,854	295,624	70,520
Other financing sources				
Transfers in				
Net change in fund balances	17,313	6,854	295,624	70,520
Fund balance at beginning of year	236,303	59,713	1,159,736	312,964
Fund balance at end of year	$ 253,616	$ 66,567	$ 1,455,360	$ 383,484

Special Revenue Funds			
Ambulance Service Fund	Fair Fund	Pest Control Fund	Total Nonmajor Governmental Funds
		$ 164,393	$ 391,518
			76,906
$ 1,116,955	$ 553,911	57,338	2,311,048
	97,060	34,738	173,944
1,116,955	650,971	256,469	2,953,416
		2,962	4,486
1,261,841			1,551,057
		222,968	222,968
	601,267		817,090
	27,192	3,689	63,028
1,261,841	628,459	229,619	2,658,629
(144,886)	22,512	26,850	294,787
250,000			250,000
105,114	22,512	26,850	544,787
170,791	306,431	295,784	2,541,722
$ 275,905	$ 328,943	$ 322,634	$ 3,086,509

LOGAN COUNTY, COLORADO
Lodging Tourism Tax Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes				
Lodging tax	$ 120,000	$ 120,000	$ 142,646	$ 22,646
Miscellaneous				
Earnings on investments			3,678	3,678
Other income	2,500	2,500	2,630	130
Total miscellaneous	2,500	2,500	6,308	3,808
Total revenues	122,500	122,500	148,954	26,454
Expenditures				
Culture and recreation				
Tourism projects	125,000	125,000	74,798	50,202
Tourism manager's salary	33,000	33,000	33,000	-
Welcome center	12,000	12,000	11,216	784
Logan county fair board	6,000	6,000	6,000	-
Certified distributions	1,000	1,000	1,281	(281)
Tourism conference	2,000	2,000		2,000
Volunteer incentives	2,500	2,500	2,500	-
Northeast Colorado travel region	2,000	2,000		2,000
Tourist center donations	3,500	3,500	2,846	654
Total culture and recreation	187,000	187,000	131,641	55,359
Reserve for contingency	110,602	110,602		110,602
Total expenditures	297,602	297,602	131,641	165,961
Net change in fund balance	$ (175,102)	$ (175,102)	17,313	$ 192,415
Fund balance at beginning of year			236,303	
Fund balance at end of year			$ 253,616	

LOGAN COUNTY, COLORADO
Television Translator Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes				
General property	$ 75,243	$ 75,243	$ 76,103	$ 860
Specific ownership	7,526	7,526	8,261	735
Delinquent taxes and interest			115	115
Total revenues	82,769	82,769	84,479	1,710
Expenditures				
General government				
Treasurer's fees	1,505	1,505	1,524	(19)
Culture and recreation				
Supplies and repairs	8,000	8,000	198	7,802
Professional services	2,000	2,000		2,000
Telephone	3,600	3,600	3,000	600
IP signal delivery	10,500	10,500	10,500	-
Property liability insurance	1,500	1,500	900	600
Utilities	13,000	13,000	10,848	2,152
Repair and maintenance	12,000	12,000	24,356	(12,356)
Maintenance contracts	21,768	21,768	21,768	-
Miscellaneous	100	100		100
Tower lease	4,100	4,100	4,081	19
Auditing and budgeting			450	(450)
Equipment replacement reserve	20,000	20,000		20,000
Total culture and recreation	96,568	96,568	76,101	20,467
Total expenditures	98,073	98,073	77,625	20,448
Net change in fund balance	$ (15,304)	$ (15,304)	6,854	$ 22,158
Fund balance at beginning of year			59,713	
Fund balance at end of year			$ 66,567	

LOGAN COUNTY, COLORADO
E 911 Authority
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Charges for services				
E911 surcharge	$ 2,200,000	$ 2,200,000	$ 582,844	$ (1,617,156)
Miscellaneous				
Earnings on investments	36,000	36,000	34,143	(1,857)
Total revenues	2,236,000	2,236,000	616,987	(1,619,013)
Expenditures				
Public safety				
Office supplies	1,000	1,000	220	780
Professional services	5,000	5,000	3,600	1,400
GIS license	7,500	7,500	7,633	(133)
Travel and transportation	3,000	3,000		3,000
Insurance	6,000	6,000	4,676	1,324
Equipment and fixture repair	5,000	5,000		5,000
Dues and meetings	1,000	1,000		1,000
Emergency notification	22,000	22,000	23,664	(1,664)
Text to 911	4,871	4,871		4,871
Priority dispatch center	6,000	6,000	6,000	-
Peetz tower rent	900	900		900
Bank fees	200	200	86	114
Audit	500	500	450	50
Next Gen ESInet	35,000	35,000	40,917	(5,917)
E911 share of dispatch center	126,000	126,000	123,144	2,856
Tech support	10,000	10,000	2,887	7,113
Training	15,000	15,000	5,275	9,725
Virtual academy	2,600	2,600	2,518	82
Public education	2,500	2,500		2,500
Advertising and legal notices	500	500		500
Total public safety	254,571	254,571	221,070	33,501
Capital outlay	501,588	501,588	32,147	469,441
Reserve for contingency	4,219,680	4,219,680	68,146	4,151,534
Total expenditures	4,975,839	4,975,839	321,363	4,654,476
Net change in fund balance	$ (2,739,839)	$ (2,739,839)	295,624	$ 3,035,463
Fund balance at beginning of year			1,159,736	
Fund balance at end of year			$ 1,455,360	

LOGAN COUNTY, COLORADO
Conservation Trust Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Intergovernmental				
Lottery funds	$ 80,000	$ 80,000	$ 76,906	$ (3,094)
Miscellaneous				
Earnings on investments	1,000	1,000	1,695	695
Total revenues	81,000	81,000	78,601	(2,399)
Expenditures				
Culture and recreation				
Fairgrounds improvements	100,000	100,000	8,081	91,919
Reserve for contingency	303,732	303,732		303,732
Total expenditures	403,732	403,732	8,081	395,651
Net change in fund balance	$ (322,732)	$ (322,732)	70,520	$ 393,252
Fund balance at beginning of year			312,964	
Fund balance at end of year			$ 383,484	

LOGAN COUNTY, COLORADO
Ambulance Service Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Charges for services				
Ambulance fees	$ 903,000	$ 903,000	$ 1,116,955	$ 213,955
Total revenues	903,000	903,000	1,116,955	213,955
Expenditures				
Public safety				
Contract personnel expense	786,035	786,035	1,001,147	(215,112)
Operating supplies	20,000	20,000	32,013	(12,013)
Protective clothing	7,000	7,000	4,561	2,439
Medical supplies	70,000	70,000	57,908	12,092
Gas, oil and antifreeze	14,000	14,000	9,979	4,021
Professional services	81,000	81,000	81,025	(25)
Telephone and internet	400	400	481	(81)
Postage	40	40	43	(3)
Property and liability insurance	11,000	11,000	8,972	2,028
Vehicle insurance	9,000	9,000	15,335	(6,335)
Maintenance on vehicles	17,000	17,000	6,675	10,325
Maintenance service contracts	23,000	23,000	4,814	18,186
Miscellaneous			881	(881)
Memberships and dues	2,000	2,000	385	1,615
Administrative fee	25,000	25,000	25,000	-
Uniforms for firefighters	6,500	6,500	2,137	4,363
Training and recertification	11,000	11,000	9,345	1,655
Physical exams	1,000	1,000	690	310
Auditing and budgeting	450	450	450	-
Total expenditures	1,084,425	1,084,425	1,261,841	(177,416)
Excess of revenues over (under) expenditures	(181,425)	(181,425)	(144,886)	36,539
Other financing sources				
Transfers in	250,000	250,000	250,000	-
Net change in fund balance	$ 68,575	$ 68,575	105,114	$ 36,539
Fund balance at beginning of year			170,791	
Fund balance at end of year			$ 275,905	

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LOGAN COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Charges for services				
Night show admission fees	$ 110,000	$ 110,000	$ 100,160	$ (9,840)
Night show sponsors	10,000	10,000	10,000	-
Night show concessions	500	500	1,460	960
Night show party zone	16,740	16,740	11,040	(5,700)
Demolition derby admission fees	67,000	67,000	68,873	1,873
Demolition derby sponsor	11,000	11,000	11,500	500
Bull riding admission fees	36,500	36,500	39,405	2,905
Bull riding sponsor	23,500	23,500	25,250	1,750
Carnival	84,000	84,000	96,133	12,133
Booth space rentals	30,000	30,000	27,000	(3,000)
RV camping rental	13,250	13,250	12,195	(1,055)
Queen fundraising	3,000	3,000	2,022	(978)
Junior rodeo entry fees	795	795	685	(110)
Sponsorships	45,000	45,000	69,350	24,350
Beer garden revenue	13,000	13,000	15,000	2,000
PRCA rodeo admission fees	50,000	50,000	41,838	(8,162)
PRCA rodeo and other sponsors	20,000	20,000	22,000	2,000
Total charges for services	534,285	534,285	553,911	19,626
Miscellaneous				
Lodging tax pledge	6,000	6,000	6,000	-
Other			3,629	3,629
Reimbursement of expenditures	450	450	231	(219)
Cowboy channel media rights			2,000	2,000
Brand acknowledgement			200	200
Rain insurance proceeds			85,000	85,000
Total miscellaneous	6,450	6,450	97,060	90,610
Total revenues	540,735	540,735	650,971	110,236
Expenditures				
Culture and recreation				
Salaries	40,229	40,229	28,029	12,200
Social security	2,494	2,494	1,702	792
Medicare	583	583	398	185
Workman's compensation	100	100	55	45
Retirement	829	829	715	114
Health insurance	6,619	6,619	3,991	2,628

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Life insurance	33	33	20	13
Disability	110	110	44	66
Unemployment insurance	81	81	57	24
Cafeteria plan expense	54	54	60	(6)
Supplies	2,300	2,300	3,602	(1,302)
Postage	800	800	459	341
Refund building and grounds OT	7,000	7,000	6,650	350
Refund road and bridge wages	2,300	2,300	3,148	(848)
Refund sheriff overtime	7,600	7,600	7,569	31
Ticket takers contract	8,000	8,000		8,000
Grandstand cleaning	4,000	4,000	3,500	500
Restroom cleaning	4,000	4,000	4,500	(500)
Gate keeper	3,000	3,000	2,700	300
Ambulance standby	1,400	1,400	2,030	(630)
Golf cart service	3,600	3,600		3,600
Fair board manager	6,946	6,946	7,363	(417)
Fair board members	1,500	1,500	1,308	192
Superintendent barbeque	5,000	5,000	45	4,955
Professional services	200	200		200
IT maintenance	60	60	58	2
Auditing and budgeting	450	450	450	-
4-H livestock budget	1,200	1,200	149	1,051
4-H miscellaneous	600	600		600
4-H horse program	300	300		300
4-H sale/purchase livestock	600	600		600
Service charges	20,000	20,000	16,757	3,243
Printing and advertising	33,000	33,000	30,196	2,804
Fuel	1,100	1,100		1,100
Utilities	8,500	8,500	12,904	(4,404)
Rental and cleaning	33,500	33,500	28,145	5,355
Equipment rental	7,000	7,000	8,159	(1,159)
Miscellaneous expense			2,517	(2,517)
Membership and dues	850	850	765	85
Meeting expenses	3,000	3,000	516	2,484
Night show contract	85,000	85,000	80,471	4,529
Night show stage, sound, light	45,000	45,000	56,918	(11,918)
Night show meals and lodging	5,100	5,100	4,798	302
Night show electrical	2,000	2,000	1,250	750
Night show insurance	3,800	3,800	3,773	27

(continued)

LOGAN COUNTY, COLORADO
Fair Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

(continued)	Budgeted Amounts Original	Budgeted Amounts Final	Actual	Variance with Final Budget Favorable (Unfavorable)
Night show miscellaneous	1,300	1,300	471	829
Demolition derby contract	11,300	11,300	11,300	-
Demolition derby purse money	29,000	29,000	39,000	(10,000)
Bull riding contract	47,000	47,000	46,650	350
Bull riding VIP catering	6,000	6,000	5,520	480
Bull riding miscellaneous	3,200	3,200	3,567	(367)
Booth space deposit refund	1,400	1,400	1,450	(50)
Utilities for camping spots	3,000	3,000	9,571	(6,571)
Rodeo queen expense	5,700	5,700	1,910	3,790
Rodeo queen saddle	2,000	2,000	2,155	(155)
Junior rodeo hay and feed	100	100		100
Junior rodeo stock charges			300	(300)
Junior rodeo miscellaneous	300	300	722	(422)
Junior rodeo awards	795	795	703	92
Parade expense	1,500	1,500	671	829
Carnival contract	37,000	37,000	50,075	(13,075)
PRCA stock contract	36,810	36,810	36,810	-
PRCA hay and feed	1,000	1,000	1,000	-
PRCA brand acknowledgement	10,350	10,350	4,563	5,787
PRCA judging and labor	1,200	1,200	1,200	-
PRCA meals and lodging	1,500	1,500	3,062	(1,562)
PRCA approval fees and dues	1,650	1,650	1,700	(50)
PRCA entertainer	3,000	3,000	3,000	-
PRCA rodeo screen	6,000	6,000	6,000	-
PRCA programs and printing	1,200	1,200	790	410
PRCA purse money	38,000	38,000	38,000	-
Tough enough to wear pink	1,600	1,600		1,600
Rodeo miscellaneous	2,400	2,400	5,306	(2,906)
Total culture and recreation	614,143	614,143	601,267	12,876
Capital outlay	9,000	9,000	27,192	(18,192)
Total expenditures	623,143	623,143	628,459	(5,316)
Net change in fund balance	$ (82,408)	$ (82,408)	22,512	$ 104,920
Fund balance at beginning of year			306,431	
Fund balance at end of year			$ 328,943	

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LOGAN COUNTY, COLORADO
Pest Control Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Revenues				
Taxes				
General property	$ 146,935	$ 146,935	$ 147,798	$ 863
Specific ownership	14,500	14,500	16,277	1,777
Delinquent taxes and interest	140	140	318	178
Total taxes	161,575	161,575	164,393	2,818
Charges for services				
User charges	55,000	55,000	57,338	2,338
Miscellaneous				
Centennial conservation district	15,000	15,000	15,000	-
Refund/salary and fringe	15,000	15,000	19,738	4,738
Total miscellaneous	30,000	30,000	34,738	4,738
Total revenues	246,575	246,575	256,469	9,894
Expenditures				
General government				
Treasurer's fees	2,940	2,940	2,962	(22)
Health and welfare				
Salaries	92,105	92,105	88,145	3,960
Social security	5,711	5,711	5,418	293
Medicare	1,336	1,336	1,267	69
Workman's compensation	2,100	2,100	1,499	601
Retirement	3,244	3,244	3,266	(22)
Health insurance	13,237	13,237	13,311	(74)
Life insurance	67	67	58	9
Disability	357	357	263	94
Unemployment insurance	184	184	176	8
Cafeteria plan expense	54	54	60	(6)
Office supplies	700	700	742	(42)
Operating supplies	2,000	2,000	1,741	259
Chemicals	50,000	50,000	49,899	101
Gas, oil and antifreeze	4,000	4,000	4,944	(944)
Professional services	450	450		450
IT maintenance	1,690	1,690	1,137	553
Telephone	1,500	1,500	1,770	(270)
Postage	40	40	45	(5)

	Budgeted Amounts			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
Advertising and legal notices	25	25		25
Property liability insurance	7,660	7,660	6,488	1,172
Utilities	9,000	9,000	7,292	1,708
Maintenance on equipment	4,500	4,500	5,267	(767)
Maintenance on buildings	1,500	1,500	151	1,349
Prairie dog control	25,000	25,000	25,000	-
Grasshopper control	5,000	5,000		5,000
Miscellaneous	1,200	1,200	(3)	1,203
Memberships and dues	500	500	1,095	(595)
Meeting expense	450	450		450
Noxious weed management grant			1,422	(1,422)
Staff training	100	100	90	10
Auditing and budgeting			450	(450)
Health insurance reserve	2,000	2,000	1,975	25
Equipment reserve	140,000	140,000		140,000
Total health and welfare	375,710	375,710	222,968	152,742
Capital outlay	4,000	4,000	3,689	311
Total expenditures	382,650	382,650	229,619	153,031
Net change in fund balance	$ (136,075)	$ (136,075)	26,850	$ 162,925
Fund balance at beginning of year			295,784	
Fund balance at end of year			$ 322,634	

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Colorado Department of Highways
Local Highway Finance Report

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

LOCAL HIGHWAY FINANCE REPORT		STATE: COLORADO
THIS INFORMATION FROM THE RECORDS OF: Logan County	PREPARED BY: Debbie Unrein	REPORT YEAR ENDING DATE(mm/yyyy): 12/2025

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. Total (1 - (2 through 4))				

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 Assesments	762,088.00	a. Interest on investments	
b. Non-property Taxes and Assessments Imposts	1,343,915.00	b. Other Misc. Local Receipts	130,941.00
c. Total (a + b)	$ 2,106,003.00	**c. Total (a + b)**	$ 130,941.00

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		**D. Receipts from Federal Government**	
1. Highway-user Taxes (from Item I.C.5.)	4,459,681.00	1. FHWA (from Item I.D.5.)	
2. State General Funds		2. Other Federal Agencies:	96,488.00
3. Other State funds:			
a. State Bond Proceeds			
b. Non-State Bond Proceeds	48,209.00		
c. Total (a + b)	$ 48,209.00		
4. Total (1 + 2 + 3c)	$ 4,507,890.00	**3. Total (1 + 2)**	$ 96,488.00

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT
A.1. Capital outlay:	
a. Right-Of-Way Costs	
b. Engineering Costs	
c. Construction Costs	1,468,427.00
d. Total Capital Outlay (a+ b + c)	$ 1,468,427.00

Form FHWA-536 (Rev. 02-2025) Page2

LOCAL HIGHWAY FINANCE REPORT	STATE: COLORADO
	REPORT YEAR ENDING DATE(mm/yyyy): 12/2025

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. Amount 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 1, Item III.A1.d)	$ 1,468,427.00
a. Motor Fuel (from Item I.A.1)		2. Maintenance:	5,773,925.00
b. Motor Vehicle (from Item I.B.1)		3. Road and Street Services:	
c. Total (a + b)		a. Snow and Ice Removal	
2. General Fund Appropriations	0.00	b. Other & Traffic Control Operations	
3. Other Local Imposts (from page 1, Item II.A3.c)	$ 2,106,003.00	**c. Total (a + b)**	$ -
4. Miscellaneous Local Receipts (from page 1, Item II.A4.c)	$ 130,941.00	4. General Administration & Miscellaneous	409,133.00
5. Transfers from Toll Facilities		5. Highway Law Enforcement and Safety	
6. Proceeds of Sale of Bonds and Notes:		**6. Total (1 through 5)**	$ 7,651,485.00
a. Bonds - Original Issues		**B. Debt Service on Local Obligations:**	
b. Bonds - Refunding Issues		1. Bonds:	
c. Notes		a. Interest	
d. Total (a + b + c)	$ -	b. Redemption	
7. Total (1 through 6)	$ 2,236,944.00	**c. Total (a + b)**	$ -
B. Private Contributions		2. Notes:	
C. Receipts from State government (from page 1, Item II.C.4)	$ 4,507,890.00	a. Interest	
D. Receipts from Federal government (from page 1, Item II.D.3)	$ 96,488.00	b. Redemption	
E. Total receipts (A.7 + B + C + D)	$ 6,841,322.00	**c. Total (a + b)**	$ -
		3. Total (1c + 2c)	$ -
		C. Payments to State for Highways	
		D. Payments to Toll Facilities	
		E. Total Expenditures (A6 + B3 + C + D)	$ 7,651,485.00

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

ITEM	OPENING DEBT	AMOUNT ISSUED	REDEMPTIONS	CLOSING DEBT
A. Bonds (Total)		$ -	$ -	$ -
1. Bonds (Refunding Portion)		$ -		
B. Notes (Total)		$ -	$ -	$ -

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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, 2025

	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Pass through program from Colorado Department of Agriculture:			
SNAP Cluster			
Pass through program from Colorado Department of Human Services:			
Supplemental Nutrition Assistance Program	10.551	*	14,747
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	*	353,212
Total Snap Cluster/U.S. Department of Agriculture			367,959
U.S. Department of Health and Human Services:			
Pass through program from Colorado Department of Human Services:			
Guardianship Assistance	93.090	*	51,941
Title IVE Kinship Navigator Program	93.471	*	140,581
Title IV-E Prevention Program	93.472	*	64,750
Temporary Assistance for Needy Families	93.558	*	564,917
Child Support Services	93.563	*	355,315
Low-Income Home Energy Assistance	93.568	*	20,903
Stephanie Tubbs Jones Child Welfare Services Program	93.645	*	28,447
Foster Care Title IV-E	93.658	*	337,500
Adoption Assistance	93.659	*	414,636
Social Services Block Grant	93.667	*	109,279
Cooperative Agreements for Diabetes Control Programs	93.988	*	1,184
CCDF Cluster			
Pass through program from Colorado Department of Human Services:			
Child Care and Development Block Grant	93.575	*	331,917
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	*	83,669
Total CCDF Cluster			415,586
Medicaid Cluster			
Pass through program from Colorado Department of Health Care Policy and Financing:			
Grants to States for Medicaid	93.778	*	391,046
Total Medicaid Cluster			391,046
Total U.S. Department of Health and Human Services			2,896,085
U.S. Department of Homeland Security:			
Pass through program from Colorado Department of Public Safety:			
Emergency Management Performance Grants	97.042	23EM-25-17	22,185
Emergency Management Performance Grants	97.042	24EM-25-17	10,630
Emergency Management Performance Grants	97.042	EMPG25-26 24EM25-26-29	14,096
Total AL No. 97.042/U.S. Department of Homeland Security			46,911

See accompanying Notes to Schedule of Expenditures of Federal Awards

	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Bulletproof Vest Partnership Program	16.607	2024BUBX24040996	2,168
Bulletproof Vest Partnership Program	16.607	2025BUBX24040996	1,097
Total AL 16.607/U.S. Department of Justice			3,265
U.S. Department of the Treasury			
Pass through program from Colorado Department of Human Services:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	*	(3,554)
Total AL 21.027/U.S. Department of Treasury			(3,554)
U.S. Department of Transportation:			
Pass through program from Colorado Department of Transportation:			
Highway Planning and Construction	20.205	24HA4XC00261	48,561
Highway Planning and Construction	20.205	19HA4XC0007	9,326
Total AL 20.205			57,887
Highway Safety Cluster			
Pass through program from Colorado Department of Transportation:			
National Priority Safety Programs	20.616	*	2,001
Total Highway Safety Cluster			2,001
Total U.S. Department of Transportation			59,888
Total Expenditures of Federal Awards			$ 3,370,554

* Number not readily available

LOGAN COUNTY, COLORADO
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

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, 2025. 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 15% 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.

LAUER, SZABO &
ASSOCIATES, PC

Certified Public Accountants

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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, 2025, 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 10, 2026.

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 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 10, 2026

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

To the Board of County Commissioners
Logan County
Sterling, Colorado

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Logan County, Colorado's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2025. 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, 2025.

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 federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
July 10, 2026

LOGAN COUNTY, COLORADO
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2025

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:

Temporary Assistance for Needy Families (TANF)	AL No. 93.558
Child Support Services	AL No. 93.563

8. The threshold for distinguishing Types A and B programs was $1,000,000.

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, 2025

Prior year findings

There were no findings or questioned costs reported for the year ended December 31, 2024.