Logan County Hospital d/b/a Logan County Health Services, A Component Unit of Logan County, Kansas

Independent Auditor's Report, Financial Statements, and Required Supplementary Information

December 31, 2025 and 2024

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Contents
December 31, 2025 and 2024

Independent Auditor's Report 1

Financial Statements

Balance Sheets 4

Statements of Revenues, Expenses and Changes in Net Position 6

Statements of Cash Flows 7

Notes to Financial Statements 9

Required Supplementary Information

Schedule of the Hospital’s Proportionate Share of the Net Pension Liability 26

Schedule of the Hospital’s Pension Contributions 28

Schedule of Changes in the Hospital’s Total OPEB Liability and Related Ratios 30

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Independent Auditor's Report

Board of Trustees
Logan County Hospital d/b/a
Logan County Health Services
Oakley, Kansas

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Logan County Hospital d/b/a Logan County Health Services (the Hospital), a component unit of Logan County, Kansas, as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Hospital's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Logan County Hospital as of December 31, 2025 and 2024, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and Kansas Municipal Audit and Accounting Guide. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Hospital, 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 opinion.

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 Hospital's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 GAAS 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 GAAS, 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 Hospital'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 Hospital'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 pension, and other postemployment benefit information 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinion on the basic financial statements is not affected by this missing information.

Forvis Mazars, LLP

Wichita, Kansas
June 26, 2026

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Balance Sheets
December 31, 2025 and 2024

	2025	2024
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current Assets		
Cash	$ 1,848,582	$ 1,131,649
Patient accounts receivable, net of allowance; 2025 - $1,719,552; 2024 - $1,719,552	2,727,155	1,612,455
Estimated amounts due from third-party payers	-	900,000
Inventories	412,503	405,680
Prepaid expenses and other	234,564	148,731
Total Current Assets	5,222,804	4,198,515
Capital Assets, Net	3,905,347	2,194,085
Lease Assets, Net	156,024	234,909
Deferred Outflows of Resources		
Pension	1,269,114	1,662,628
Other postemployment benefits	228,709	280,255
Total Deferred Outflows of Resources	1,497,823	1,942,883
Total Assets and Deferred Outflows of Resources	$ 10,781,998	$ 8,570,392

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Balance Sheets
December 31, 2025 and 2024 **(Continued)**

	2025	2024
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
Current Liabilities		
Accounts payable	$ 371,551	$ 269,703
Accrued salaries and benefits	552,131	401,134
Accrued compensated absences	380,682	380,682
Current portion of lease liabilities	76,738	78,885
Estimated amounts due to third-party payers	274,000	-
Other accrued liabilities	11,586	2,367
Total Current Liabilities	1,666,688	1,132,771
Long-Term Liabilities		
Lease liabilities	21,635	98,266
Net pension liability	5,676,247	6,377,383
Net other postemployment benefits liability	208,543	247,015
Total Long-Term Liabilities	5,906,425	6,722,664
Total Liabilities	7,573,113	7,855,435
Deferred Inflows of Resources		
Pension	787,622	586,295
Other postemployment benefits	49,597	47,045
Total Deferred Inflows of Resources	837,219	633,340
Net Position (Deficit)		
Net investment in capital and lease assets	3,962,998	2,251,843
Unrestricted	(1,591,332)	(2,170,226)
Total Net Position	2,371,666	81,617
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 10,781,998	$ 8,570,392

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Statements of Revenues, Expenses and Changes in Net Position
Years Ended December 31, 2025 and 2024

	2025	2024
Operating Revenues		
Net patient service revenue, net of provision for uncollectible accounts; 2025 - $878,621; 2024 - $534,369	$ 15,050,894	$ 12,762,165
Other	2,162,679	2,183,195
Total Operating Revenues	17,213,573	14,945,360
Operating Expenses		
Salaries and wages	7,574,141	7,625,184
Employee benefits	2,380,343	2,201,515
Supplies and other	7,202,902	6,146,476
Depreciation and amortization	402,141	449,723
Total Operating Expenses	17,559,527	16,422,898
Operating Loss	(345,954)	(1,477,538)
Nonoperating Revenues (Expenses)		
Noncapital grants and gifts	22,835	178,669
Interest income	81,110	109,190
Interest expense	(6,774)	(12,333)
Loss on disposal of capital assets	-	(6,356)
Total Nonoperating Revenues (Expenses)	97,171	269,170
Deficiency of Revenues Over Expenses Before Capital Grants and Gifts	(248,783)	(1,208,368)
Capital Grants and Gifts	2,538,832	-
Increase (Decrease) in Net Position	2,290,049	(1,208,368)
Net Position, Beginning of Year	81,617	1,289,985
Net Position, End of Year	$ 2,371,666	$ 81,617

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Statements of Cash Flows
Years Ended December 31, 2025 and 2024

	2025	2024
Cash Flows From Operating Activities		
Receipts from and on behalf of patients	$ 15,110,194	$ 12,179,918
Payments to suppliers and contractors	(7,193,710)	(5,911,592)
Payments to employees	(9,884,937)	(9,813,728)
Other receipts, net	2,162,679	2,183,195
Net Cash Provided by (Used in) Operating Activities	194,226	(1,362,207)
Cash Flows From Noncapital Financing Activities		
Noncapital grants and gifts	22,835	178,669
Net Cash Provided by Noncapital Financing Activities	22,835	178,669
Cash Flows From Capital and Related Financing Activities		
Capital grants and gifts	2,538,832	-
Principal paid on leases payable	(78,778)	(80,721)
Interest paid on leases payable	(6,774)	(12,333)
Purchases of capital assets	(2,034,518)	(312,266)
Net Cash Provided by (Used in) Capital and Related Financing Activities	418,762	(405,320)
Cash Flows From Investing Activities		
Interest income received	81,110	109,190
Net Cash Provided by Investing Activities	81,110	109,190
Increase (Decrease) in Cash	716,933	(1,479,668)
Cash, Beginning of Year	1,131,649	2,611,317
Cash, End of Year	$ 1,848,582	$ 1,131,649

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Statements of Cash Flows
Years Ended December 31, 2025 and 2024 **(Continued)**

	2025	2024
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities		
Operating loss	$ (345,954)	$ (1,477,538)
Depreciation and amortization	402,141	449,723
Provision for uncollectible accounts	878,621	534,369
Changes in operating assets and liabilities		
Patient accounts receivable	(1,993,321)	(270,587)
Estimated amounts due from and to third-party payers	1,174,000	(846,029)
Supplies	(6,823)	7,251
Prepaid expenses and other	(85,833)	1,832
Accounts payable and accrued expenses	262,064	78,767
Net pension liability	(701,136)	(83,849)
Total other postemployment benefits liability	(38,472)	(31,656)
Deferred outflows of resources - pension and OPEB	445,060	461,636
Deferred inflows of resources - pension and OPEB	203,879	(186,126)
Net Cash Provided by (Used in) Operating Activities	$ 194,226	$ (1,362,207)

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations and Reporting Entity

Logan County Hospital (the Hospital) is an acute care hospital located in Oakley, Kansas. The Hospital is doing business as Logan County Health Services. The Hospital is a component unit of Logan County, Kansas (Logan County). The Hospital is governed by the Board of Trustees, which are appointed by the Board of County Commissioners of Logan County. The Hospital primarily earns revenues by providing inpatient, outpatient, and emergency care services to patients in the Logan County area.

Basis of Accounting and Presentation

The financial statements of the Hospital have been prepared on the accrual basis of accounting using the economic resources measurement focus. Revenues, expenses, gains, losses, assets, liabilities and deferred inflows and outflows of resources from exchange and exchange-like transactions are recognized when the exchange transaction takes place, while those from government-mandated or voluntary nonexchange transactions (principally federal and state grants and county appropriations) are recognized when all applicable eligibility requirements are met. Operating revenues and expenses include exchange transactions and program-specific, government-mandated or voluntary nonexchange transactions. Government-mandated or voluntary nonexchange transactions that are not program specific (such as county appropriations), property taxes, investment income and interest on capital assets-related debt are included in nonoperating revenues and expenses. The Hospital first applies restricted net position when an expense or outlay is incurred for purposes for which both restricted and unrestricted net position are available.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred inflows and outflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

The Hospital considers all liquid investments with original maturities of three months or less to be cash equivalents. At December 31, 2025 and 2024, the Hospital has no cash equivalents.

Risk Management

The Hospital is exposed to various risks of loss from torts; theft of, damage to and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters, except for health claims. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

The Hospital is self-insured for a portion of its exposure to risk of loss from employee health claims. Annual estimated provisions are accrued for the self-insured portion of employee health claims and include an estimate of the ultimate costs for both reported claims and claims incurred but not yet reported.

Patient Accounts Receivable

The Hospital reports patient accounts receivable for services rendered at net realizable amounts from third-party payers, patients, and others. The Hospital provides an allowance for uncollectible accounts based upon a review of outstanding receivables, historical collection information, and existing economic conditions.

Supplies

Supply inventories are stated at the lower of cost, determined using the first-in, first-out method or net realizable value.

Capital Assets

Capital assets are recorded at cost at the date of acquisition, or acquisition value at the date of donation if acquired by gift. Depreciation is computed using the straight-line method over the estimated useful life of each asset. The following estimated useful lives are being used by the Hospital:

Land improvements	10 – 20 years
Buildings	15 – 40 years
Equipment	3 – 20 years

Lease Assets

Lease assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

Capital and Lease Asset Impairment

The Hospital evaluates capital and lease assets for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a capital or lease asset has occurred. If a capital or lease asset is tested for impairment and the magnitude of the decline in service utility is significant and unexpected, accumulated depreciation or amortization is increased by the amount of the impairment loss.

No asset impairment was recognized during the years ended December 31, 2025 and 2024.

Compensated Absences

Hospital policies permit most employees to accumulate paid time off and extended leave benefits that may be realized as paid time off or, in limited circumstances, as a cash payment. Expense and the related liability are recognized as paid time off benefits when earned whether the employee is expected to realize the benefit as time off or in cash. Extended leave benefits expected to be realized as paid time off are recognized as expense when the time off occurs, and no liability is accrued for such benefits employees have earned but not yet realized. Compensated absence liabilities are computed using the regular pay and termination pay rates in effect at the balance sheet date plus an additional amount for compensation-related payments such as social security and Medicare taxes computed using rates in effect at that date.

Deferred Outflows of Resources

The Hospital reports the consumption of net position that is applicable to a future reporting period as deferred outflows of resources in a separate section of its balance sheets.

Cost-Sharing Defined Benefit Pension Plan

The Hospital participates in a cost-sharing multiple-employer defined benefit pension plan, the Kansas Public Employees Retirement Savings Plan (KPERS). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of KPERS and additions to/deductions from KPERS's fiduciary net position have been determined on the same basis as they are reported by KPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Defined Benefit Other Postemployment Benefit Plan

The Hospital has a single-employer defined benefit other postemployment benefit (OPEB) plan, Long-Term Disability (LTD) Plan (the OPEB Plan). For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Deferred Inflows of Resources

The Hospital reports an acquisition of net position that is applicable to a future reporting period as deferred inflows of resources in a separate section of its balance sheets.

Net Position (Deficit)

Net position (deficit) of the Hospital is classified in two components on its balance sheets. Net investment in capital and lease assets consist of capital and lease assets net of accumulated depreciation and amortization and reduced by the outstanding balance of borrowings used to finance the purchase or construction of those assets. Unrestricted net position (deficit) is the remaining net position (deficit) that does not meet the definition of net investment in capital and lease assets.

Net Patient Service Revenue

The Hospital has agreements with third-party payers that provide for payments to the Hospital at amounts different from its established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered and includes estimated retroactive revenue adjustments and a provision for uncollectible accounts. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and such estimated amounts are revised in future periods as adjustments become known.

Charity Care

The Hospital provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as net patient service revenue.

Income Taxes

As an essential government function of the County, the Hospital is generally exempt from federal and state income taxes under Section 115 of the Internal Revenue Code and a similar provision of state law.

Note 2. Net Patient Service Revenue

The Hospital has agreements with third-party payers that provide for payments to the Hospital at amounts different from its established rates. These payment arrangements include:

Medicare. The Hospital is recognized as a CAH, and is paid for inpatient acute care, skilled swing-bed and outpatient services rendered to Medicare program beneficiaries at one hundred one percent (101%) of actual cost subject to certain limitations. Medicare Rural Health Clinic services are reimbursed under a cost-based methodology. The Hospital is reimbursed for certain services at tentative rates with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare Administrative Contractor.

Medicaid Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed on a prospective payment methodology, which includes a hospital specific add-on percentage based on prior filed cost reports. The add-on percentage may be rebased at some time in the future. Due to certain financial and clinical criteria, the Hospital also receives Medicaid Disproportionate Share (DSH) funding. DSH payments received were $41,297 and $132,392 in December 31, 2025 and 2024, respectively.

Approximately 77% and 69% of net patient service revenue is from participation in the Medicare and state-sponsored Medicaid programs for the years ended December 31, 2025 and 2024, respectively. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

The Hospital has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Hospital under these agreements includes prospectively determined rates per discharge, discounts from established charges and prospectively determined daily rates.

Note 3. Deposits

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Hospital's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities or the state of Kansas; bonds of any city, county, school district or special road district of the state of Kansas; bonds of any state; or a surety bond having an aggregate value at least equal to the amount of the deposits.

At December 31, 2025 and 2024, respectively, $1,302,709 and $509,850 of the Hospital's bank balances of $2,138,583 and $1,229,314 were exposed to custodial credit risk as follows:

	2025	2024
Uninsured and collateral held by pledging financial institution's trust department or agent in other than the Hospital's name	$ 1,302,709	$ 509,850

Summary of Carrying Values

The carrying values of deposits shown above are included in the balance sheets as follows:

	2025	2024
Carrying value		
Deposits	$ 1,848,582	$ 1,131,649
Included in the following balance sheet captions		
Cash	$ 1,848,582	$ 1,131,649

Note 4. Patient Accounts Receivable

The Hospital grants credit without collateral to its patients, many of whom are area residents and are insured under third-party payer agreements. Patient accounts receivable at December 31 consisted of:

	2025	2024
Medicare	$ 1,417,047	$ 463,136
Medicaid	128,298	81,713
Other third-party payers	1,168,713	736,577
Patients	1,732,649	2,050,581
	4,446,707	3,332,007
Less allowance for uncollectible accounts	1,719,552	1,719,552
	$ 2,727,155	$ 1,612,455

Note 5. Capital and Lease Assets

Capital assets activity for the years ended December 31, 2025 and 2024, was:

	2025				
	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Land	$ 53,181	$ -	$ -	$ -	$ 53,181
Land improvements	74,230	-	-	-	74,230
Buildings	6,103,348	-	-	-	6,103,348
Equipment	5,122,515	168,524	-	53,500	5,344,539
Construction in progress	133,499	1,865,994	-	-	1,999,493
	11,486,773	2,034,518	-	53,500	13,574,791
Less accumulated depreciation					
Land improvements	74,230	-	-	-	74,230
Buildings	4,693,480	196,074	-	-	4,889,554
Equipment	4,524,978	127,182	-	53,500	4,705,660
	9,292,688	323,256	-	53,500	9,669,444
Capital assets, net	$ 2,194,085	$ 1,711,262	$ -	$ -	$ 3,905,347

	2024				
	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Land	$ 53,181	$ -	$ -	$ -	$ 53,181
Land improvements	74,230	-	-	-	74,230
Buildings	6,103,348	-	-	-	6,103,348
Equipment	4,294,492	236,706	(47,960)	639,277	5,122,515
Construction in progress	57,939	75,560	-	-	133,499
	10,583,190	312,266	(47,960)	639,277	11,486,773
Less accumulated depreciation					
Land improvements	74,230	-	-	-	74,230
Buildings	4,464,455	229,025	-	-	4,693,480
Equipment	3,781,636	145,669	(41,604)	639,277	4,524,978
	8,320,321	374,694	(41,604)	639,277	9,292,688
Capital assets, net	$ 2,262,869	$ (62,428)	$ (6,356)	$ -	$ 2,194,085

Lease assets activity for the years ended December 31, 2025 and 2024, was:

	2025				
	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Equipment	$ 481,621	$ -	$ -	$ (53,500)	$ 428,121
Less accumulated amortization	246,712	78,885	-	(53,500)	272,097
Lease assets, net	$ 234,909	$ (78,885)	$ -	$ -	$ 156,024

	2024				
	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
Equipment	$ 1,120,898	$ -	$ -	$ (639,277)	$ 481,621
Less accumulated depreciation	810,960	75,029	-	(639,277)	246,712
Lease assets, net	$ 309,938	$ (75,029)	$ -	$ -	$ 234,909

Note 6. Medical Malpractice Coverage and Claims

The Hospital purchases medical malpractice insurance which provides $500,000 of coverage for each medical incident and $1,500,000 of aggregate coverage for each policy year. The policy only covers claims made and reported to the insurer during the policy term, regardless of when the incident giving rise to the claim occurred. The Kansas Health Care Stabilization Fund provides an additional $500,000 of coverage for each medical incident and $1,500,000 of aggregate coverage for each policy year.

Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claim costs, if any, for any reported and unreported incidents of potential improper professional service occurring during the year by estimating the probable ultimate costs of the incidents. Based upon the Hospital's claims experience, no such accrual has been made. It is reasonably possible that this estimate could change materially in the near term.

Note 7. Long-Term Obligations

The following is a summary of long-term obligation transactions for the Hospital for the years ended December 31:

	2025				
	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Lease liabilities	$ 177,151	$ -	$ 78,778	$ 98,373	$ 76,738

	2024				
	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Lease liabilities	$ 257,872	$ -	$ 80,721	$ 177,151	$ 78,885

Lease liabilities

The Hospital leases equipment, the terms of which expire in various years through 2027. Payments are based on the lease agreements in each specific case. The following is a schedule by year of payments under the leases as of December 31, 2025:

Year Ending December 31,	Total to be Paid	Principal	Interest
2026	$ 80,234	$ 76,738	$ 3,496
2027	21,792	21,635	157
	$ 102,026	$ 98,373	$ 3,653

Note 8. Employee Health Claims

Substantially all of the Hospital's employees and their dependents are eligible to participate in the Hospital's employee health insurance plan. The Hospital is self-insured for health claims of participating employees and dependents up to an annual aggregate amount of $1,000,000. Commercial stop-loss insurance coverage is purchased for claims in excess of the aggregate annual amount.

A provision is accrued for self-insured employee health claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. It is reasonably possible that the Hospital's estimate will change by a material amount in the near term.

Activity in the Hospital's accrued employee health claims liability, which is included in accrued salaries and benefits in the accompanying balance sheets, during December 31, 2025 and 2024, is summarized as follows:

	2025	2024
Balance, beginning of year	$ 91,283	$ 188,090
Current year claims incurred and changes in estimates for claims incurred in prior years	1,167,391	699,162
Claims and expenses paid	(1,039,767)	(795,969)
Balance, end of year	$ 218,907	$ 91,283

Note 9. Charity Care

The costs of charity care provided under the Hospital's charity care policy were $268,886 and $79,857 for December 31, 2025 and 2024, respectively. The cost of charity care is estimated by applying the ratio of cost to gross charges to the gross uncompensated charges.

Note 10. Pension Plan

Plan Description

The Hospital contributes to the Kansas Public Employees Retirement System (KPERS) plan a cost-sharing multiple-employer defined benefit pension plan covering substantially all employees. KPERS is an umbrella organization administering the following three statewide retirement systems under one plan as provided by K.S.A. 74, Article 49: *Kansas Public Employees Retirement System, Kansas Police and Fire Retirement System and Kansas Retirement System for Judges*.

The KPERS plan is intended to be a qualified retirement plan under Section 401(a) of the Internal Revenue Code. Benefit provisions are contained in the plan document and were established and can be amended by action of KPERS's governing body. KPERS issues a publicly available financial report that can be obtained by writing to KPERS, 611 South Kansas Avenue, Suite 100, Topeka, Kansas 66603-3869 or accessing the internet at www.KPERS.org.

KPERS makes separate calculations for pension-related amounts for the following four groups participating in the plan:

- State/School
- Local
- Police and Firemen
- Judges

The Hospital's employees participate in the Local group.

Benefits Provided

Retirement benefits for employees are calculated based on the credited service, final average salary, and a statutory multiplier. The plan has two levels of benefits depending on retirement age and years of credited service. Tier 1 benefits are for members who are age 65 or age 62 with ten years of credited service or of any age when combined age and years of credited service equal 85 "points." Tier 2 benefits are for members who are age 65 with five years of credited service or age 60 with 30 years of credited service. Tier 1 members receive a participating service credit of 1.75% of the final average salary for years of service prior to January 1, 2014. Participating service credit is 1.85% of final average salary for years of service after December 31, 2013. Tier 2 members retiring on or after January 1, 2012, participating service credit is 1.85% for all years of service.

Early retirement is permitted at the age of 55 and 10 years of credited service. Benefits are reduced by 0.2% per month for each month between the ages of 60-62, plus 0.6% for each month between the ages of 55 and 60 for Tier 1 members. For Tier 2 members, benefits are reduced actuarially for each early commencement. The reduction factor is 35% at the age of 60 and 57.5% at age 55. If the member has 30 years of credited service, the early retirement reduction is less (50% of regular reduction). The plan also provides disability and death benefits to plan members and their beneficiaries.

The terms of the plan provide for annual 2% cost-of-living adjustment for Tier 2 members who retired prior to July 1, 2012, beginning the later of age of 65 or the second July 1 after retirement date. Other participants do not receive a cost-of-living adjustment.

Contributions

The law governing KPERS requires an actuary to make an annual valuation of the liabilities and reserves, and a determination of the contributions required to discharge the KPERS liabilities. The actuary then recommends to the KPERS Board of Trustees the statewide employer-contribution rates required to maintain the three systems on the actuarial reserve basis. Prior to January 1, 2014, Tier 1 participants were required to contribute 4% of their annual pay. Effective January 1, 2014, the rate was raised to 5% with an increase in the benefit multiplier to 1.85% beginning January 1, 2014, for future years of service only. Effective January 1, 2015, the contribution rate was raised to 6%. Tier 2 participants are required to contribute 6% of compensation. The Hospital's contractually required contribution rate for the years ended December 31, 2025 and 2024, was 9.71% and 9.26% of annual payroll, respectively. The employer contribution is actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The Hospital's contributions to KPERS for pensions for the years ended December 31, 2025 and 2024, were $659,600 and $613,635, respectively.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025 and 2024, the Hospital reported a liability of $5,676,247 and $6,377,383, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025 and 2024, respectively, and the total pension liability used to calculate the net pension liability was determined by actuarial valuations as of December 31, 2024 and 2023, respectively, rolled forward to June 30, 2025 and 2024, respectively. The Hospital's proportion of the net pension liability was based on the ratio of the Hospital's actual contributions to total employer and nonemployer actual contributions of the group for the respective measurement periods. At June 30, 2025, the Hospital's proportion was 0.283211%, which was a decrease of 0.0017010% from its proportion measured as of June 30, 2024, of 0.300221%. At June 30, 2023, the proportion was 0.307985%.

For the years ended December 31, 2025 and 2024, the Hospital recognized pension expense of $774,604 and $807,364, respectively. At December 31, 2025 and 2024, the Hospital reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2025	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 731,439	$ -
Net difference between projected and actual earnings on pension plan investments	-	194,941
Changes of assumptions	140,314	-
Changes in proportion	67,532	592,681
Hospital's contributions subsequent to the measurement date	329,829	-
Total	$ 1,269,114	$ 787,622

	2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 775,767	$ -
Net difference between projected and actual earnings on pension plan investments	39,070	-
Changes of assumptions	385,479	-
Changes in proportion	126,257	586,295
Hospital's contributions subsequent to the measurement date	336,055	-
Total	$ 1,662,628	$ 586,295

At December 31, 2025, the Hospital reported $329,829 as deferred outflows of resources related to pension contributions made subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2025, related to pensions will be recognized in pension expense as follows:

2026	$ 427,876
2027	(102,292)
2028	(82,959)
2029	(90,962)
	$ 151,663

Actuarial Assumptions

The total pension liability in the December 31, 2024 and 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2024	2023
Price inflation	2.75%	2.75%
Salary increases, including inflation	3.5% to 15.5%	3.5% to 15.5%
Investment rate of return, net of pension plan investment expense, including inflation	7.00%	7.00%

Mortality rates used in the December 31, 2024 and 2023, actuarial valuations were based on the PUB 2010 Mortality tables, with age setbacks, and age set forwards based on different membership groups.

The actuarial assumption used in the December 31, 2024 and 2023, valuation were based on the results of an actuarial experience study prepared during 2023.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following tables:

	2025		2024	
Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Global equity	43.0%	8.20%	43.0%	8.20%
Core fixed income	13.0%	2.20%	13.0%	2.20%
Infrastructure	3.0%	6.80%	3.0%	6.80%
Real estate	15.0%	5.70%	15.0%	5.70%
Alternatives	11.0%	12.00%	11.0%	12.00%
Yield driven	12.0%	5.30%	12.0%	5.30%
Short-term investments	3.0%	0.30%	3.0%	0.30%
	100%		100%	

Discount Rate

The discount rate used to measure the total pension liability for the years ended June 30, 2025 and 2024, was 7.00%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the contractually required rate. Participating employer contributions do not necessarily contribute the full actuarial determined rate. Based on legislation passed in 1993, the employer contribution rates certified by KPERS' Board of Trustees for these groups may not increase by more than the statutory cap. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Hospital's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The Hospital's proportionate share of the net pension liability has been calculated using a discount rate of 7.00%. The following presents the Hospital's proportionate share of the net pension liability calculated using a discount rate 1% higher and 1% lower than the current rate as of December 31, 2025:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Hospital's proportionate share of the net pension liability	$ 8,367,356	$ 5,676,247	$ 3,408,516

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued KPERS' financial report.

Payable to the Pension Plan

At December 31, 2025 and 2024, the Hospital reported a payable of $18,639 and $18,685, respectively, for the outstanding amount of contributions to the pension plan required for the years ended December 31, 2025 and 2024, respectively.

Note 11. Other Postemployment Benefit Plan

Plan Description

The Hospital contributes to the KPERS Long-Term Disability plan (the OPEB Plan), a single-employer defined benefit other postemployment benefit (OPEB) plan covering substantially all employees. The OPEB Plan is administered by a board of trustees appointed by KPERS. The OPEB Plan's assets are not accumulated in a qualified trust because contributions from the employer to the OPEB plan and earnings on those contributions are not irrevocable. Benefit provisions are contained in the plan document and were established and can be amended by action of the KPERS's governing body. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

The OPEB Plan provides LTD and life insurance benefits to eligible disabled members. Benefits provided are self-funded, and the full cost of the benefits is covered by the OPEB Plan. The monthly benefit is 60% of the member's monthly rate of compensation, with a minimum of $100 and a maximum of $5,000. The monthly benefit is subject to reduction by deductible sources of income, which include Social Security primary disability or retirement benefits, worker's compensation benefits, other disability benefits from any other source by reason of employment, and earnings from any form of employment. If the disability begins before age 60, benefits are payable while disability continues until the member's 65th birthday or retirement date, whichever first occurs. If the disability occurs at or after age 60, benefits are payable while disability continues, for a period of five years or until the date of the member's retirement, whichever first occurs. Upon the death of a member who is receiving monthly disability benefits, the plan will pay a lump sum benefit to eligible beneficiaries. The benefit amount will be 150% of the greater of (a) the member's annual rate of compensation at the time of disability, or (b) the member's previous 12 months of compensation at the time of the last date on payroll. If the member had been disabled for five or more years, the annual compensation or salary rate at the time of death will be indexed before the life insurance benefit is computed. The indexing is based on the consumer price index, less one percentage point. If a member is diagnosed as terminally ill with a life expectancy of 12 months or less, he or she may be eligible to receive up to 100% of the death benefit rather than having the benefit paid to the beneficiary.

The employees covered by the benefit terms at June 30 (the measurement date), are:

	2025	2024
Active employees	94	90
Disabled employees	2	2
	96	92

Total OPEB Liability

The Hospital's total OPEB liability of $208,543 and $247,015 was measured as of June 30, 2025 and 2024, for the years ended December 31, 2025 and 2024, respectively, and was determined by actuarial valuations as of December 31, 2024 and 2023, respectively, and rolled forward to June 30, 2025 and 2024, respectively.

The total OPEB liability in the December 31, 2024 and 2023, actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2025	2024
Inflation	2.75%	2.75%
Discount rate	5.20%	3.93%
Salary increases, including inflation	3.50% to 10%	3.50% to 10%

The discount rate was based on the Bond Buyer General Obligation 20-Year Municipal Bond Index. The discount rate changed from 3.65% in 2023 to 3.93% in 2024 to 5.20% in 2025.

Mortality rates were based on the RP-2014 Mortality Table, with age setbacks and age set forwards as well as other adjustments based on different membership groups, as appropriate with adjustments for mortality improvements based on MP-2021 Mortality Tables for the December 31, 2024 and 2023, actuarial valuations, respectively.

The actuarial assumption used in the December 31, 2024 and 2023, valuation were based on the results of an actuarial experience study prepared during 2023.

Changes in the Total OPEB Liability

Changes in the total OPEB liability are:

	2025	2024
Balance, beginning of year	$ 247,015	$ 278,671
Changes for the year:		
Service cost	$ 15,935	$ 14,862
Interest	9,335	9,785
Differences between expected and actual experience	(3,044)	(3,694)
Changes of assumptions	(9,375)	(1,286)
Benefit payments	(51,323)	(51,323)
Net changes	(38,472)	(31,656)
Balance, end of year	$ 208,543	$ 247,015

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The total OPEB liability of the Hospital, at December 31, 2025, has been calculated using a discount rate of 5.20%. The following presents the total OPEB liability using a discount rate 1% higher and 1% lower than the 2025 discount rate.

	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
Hospital's total OPEB liability	$ 215,909	$ 208,543	$ 201,343

The total OPEB liability of the Hospital is not impacted by health care cost trend rates given the nature of the benefits provided by the OPEB plan, as such no sensitivity tables were prepared for the health care trend rates.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the years ended December 31, 2025 and 2024, the Hospital recognized OPEB expense of $66,949 and $67,558, respectively. At December 31, 2025 and 2024, the Hospital reported deferred outflows or resources and deferred inflows of resources related to OPEB from the following sources:

	2025	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 221,071	$ 15,322
Changes of assumptions	7,638	34,275
Total	$ 228,709	$ 49,597

	2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 270,531	$ 15,909
Changes of assumptions	9,724	31,136
Total	$ 280,255	$ 47,045

Amounts reported as deferred outflows of resources and deferred inflows of resources at December 31, 2025, related to OPEB will be recognized in OPEB expense as follows:

2026	$	41,960
2027		37,583
2028		26,798
2029		27,621
2030		27,441
Thereafter		17,709
	$	179,112

Note 12. 340B Drug Pricing Program

The Hospital participates in the 340B Drug Pricing Program (340B Program) enabling the Hospital to receive discounted prices from drug manufacturers on outpatient pharmaceutical purchases. The Hospital recorded revenues of $1,517,537 and $1,513,549, for the years ending December 31, 2025 and 2024, respectively, which is included in other operating revenue in the accompanying statement of revenues and expenses and changes in net position. The Hospital recorded expenses of $1,517,383 and $1,159,803, for the years ending December 31, 2025 and 2024, respectively, which is included in supplies and other in the accompanying statements of revenues and expenses and changes in net position. This program is overseen by the Health Resources and Services Administration (HRSA) Office of Pharmacy Affairs (OPA). HRSA is currently conducting routine audits of these programs at health care organizations and increasing its compliance monitoring processes. Laws and regulations governing the 340B Program are complex and subject to interpretation and change. As a result, it is reasonably possible that material changes to financial statement amounts related to the 340B Program could occur in the near term.

Note 13. County Bond Financing and Pledge of Hospital Revenues

On July 17, 2025, Logan County, Kansas issued $44,900,000 General Obligation Refunding and Improvement Bonds, Series 2025-B, to refund the County's previously issued Series 2025-A bonds, finance construction of a new Logan County Hospital facility and related health and independent living facility improvements, fund capitalized interest, and pay costs of issuance. The Series 2025-B bonds mature through December 1, 2056. Bond proceeds included $40,673,538 for project costs, $2,040,500 to refund the Series 2025-A bonds, $2,475,221 for reserve/capitalized interest, $592,591 for contingency costs, and approximately $185,130 for costs of issuance. Total proceeds exceeded the bond face amount due to bond premiums.

In connection with the Series 2025-B bonds, the Board of Trustees of Logan County Hospital and Logan County, Kansas entered into a Pledge of Revenues Agreement dated July 17, 2025. Under that agreement, the Hospital Board pledged and assigned the Hospital's net revenues to the County as additional security for debt service on the Series 2025-B bonds. The County's interest in the agreement has been pledged to payment of principal of and interest on the bonds.

Under the agreement, the County is required to apply a Required County Contribution toward debt service, consisting of amounts derived from the County's debt service mill levy and the 1% countywide retailers' sales tax for health care services, which the agreement states shall be not less than $1,180,296 annually. The Hospital's Required Hospital Contribution is defined as the amount of annual bond debt service in excess of the Required County Contribution and during construction, capitalized interest paid from the Improvement Fund. After payment of operating expenses, the Hospital Board is required to transfer available net revenues to the Trustee until the Required Hospital Contribution for the year has been funded.

The agreement further provides that if, on any bond payment date, there are insufficient Hospital funds available in the debt service account for the Required Hospital Contribution and the Hospital Board does not make such payments from other lawfully available funds, the Hospital Board must reimburse the County for any debt service payments made by the County on the Hospital's behalf within the time period established by the County's Board of Commissioners. The agreement also states that if amounts in the Improvement Fund are insufficient to complete the project, the Hospital Board agrees to provide funds necessary to complete the improvements in such amounts and in such manner as agreed by the parties.

The Series 2025-B bond debt service schedule reflects total debt service of $83,706,079.31, reduced by $2,475,221 of reserve/capitalized interest, for net debt service of $81,230,858.31 over the life of the bonds. The maximum annual debt service shown in the bond documents is $3,653,075, occurring in 2028.

Based on the projected debt service schedule and related financing structure, the present value of the Hospital's maximum potential contribution requirement over the term of the Series 2025-B bonds is approximately $22.3 million, calculated using a discount rate of approximately 6 percent applied to projected annual payments.

Required Supplementary Information

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Schedule of the Hospital's Proportionate Share of the Net Pension Liability
Kansas Public Employees Retirement System Plan
Last Ten Fiscal Years

	2025 *	2024 *	2023 *	2022 *	2021 *
Hospital's proportion of the net pension liability	0.283211%	0.300221%	0.307985%	0.355853%	0.333506%
Hospital's proportionate share of the net pension liability	$ 5,676,247	$ 6,377,383	$ 6,461,232	$ 7,074,515	$ 4,001,926
Hospital's covered-employee payroll	$ 6,723,411	$ 6,723,411	$ 6,410,922	$ 6,620,387	$ 6,682,017
Hospital's proportionate share of the net pension liability as a percentage of its covered-employee payroll	84.43%	94.85%	100.78%	106.86%	59.89%
Plan fiduciary net position as a percentage of the total pension liability	75.26%	72.75%	70.70%	69.75%	76.40%

Note to Schedule:

*The amounts presented for each fiscal year are as of the measurement date (June 30 of the year reported).

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Schedule of the Hospital's Proportionate Share of the Net Pension Liability
Kansas Public Employees Retirement System Plan
Last Ten Fiscal Years **(Continued)**

	2020 *	2019 *	2018 *	2017 *	2016 *
Hospital's proportion of the net pension liability	0.353810%	0.386808%	0.384622%	0.337998%	0.334883%
Hospital's proportionate share of the net pension liability	$ 6,133,841	$ 5,405,148	$ 5,360,823	$ 4,895,751	$ 5,180,739
Hospital's covered-employee payroll	$ 6,160,511	$ 7,027,528	$ 6,874,402	$ 5,993,175	$ 5,739,620
Hospital's proportionate share of the net pension liability as a percentage of its covered-employee payroll	99.57%	76.91%	77.98%	81.69%	90.26%
Plan fiduciary net position as a percentage of the total pension liability	69.74%	69.88%	68.88%	67.12%	65.10%

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Schedule of the Hospital's Pension Contributions
Kansas Public Employees Retirement System Plan
Last Ten Fiscal Years

	2025 *	2024 *	2023 *	2022 *	2021 *
Contractually required contribution	$ 659,600	$ 613,635	$ 579,188	$ 589,215	$ 592,695
Contribution in relation to the contractually required contribution	659,600	613,635	579,188	589,215	592,695
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Hospital's covered-employee payroll	$ 6,792,993	$ 6,723,411	$ 6,702,604	$ 6,620,387	$ 6,682,017
Contributions as a percentage of covered-employee payroll	9.71%	9.13%	8.64%	8.90%	8.87%

Note to Schedule:

*The amounts presented for each fiscal year are as of the fiscal year-end (December 31 of the year reported).

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Schedule of the Hospital's Pension Contributions
Kansas Public Employees Retirement System Plan
Last Ten Fiscal Years **(Continued)**

	2020 *	2019 *	2018 *	2017 *	2016 *
Contractually required contribution	$ 530,419	$ 624,747	$ 579,981	$ 540,878	$ 535,679
Contribution in relation to the contractually required contribution	530,419	624,747	579,981	540,878	535,679
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Hospital's covered-employee payroll	$ 6,160,511	$ 7,027,528	$ 7,058,358	$ 6,393,347	$ 5,761,433
Contributions as a percentage of covered-employee payroll	8.61%	8.89%	8.22%	8.46%	9.30%

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Schedule of Changes in the Hospital's Total OPEB Liability and Related Ratios
Last Ten Fiscal Years

	2025 *	2024 *	2023 *	2022 *
Total OPEB Liability				
Service cost	$ 15,935	$ 14,862	$ 17,026	$ 24,884
Interest	9,335	9,785	10,952	11,359
Differences between expected and actual experience	(3,044)	(3,694)	127,849	1,460
Changes in assumptions	(9,375)	(1,286)	(939)	(37,841)
Benefit payments	(51,323)	(51,323)	(334,206)	(85,331)
Net Change in Total OPEB Liability	(38,472)	(31,656)	(179,318)	(85,469)
Hospital's Total OPEB Liability - Beginning	247,015	278,671	457,989	543,458
Hospital's Total OPEB Liability - Ending	$ 208,543	$ 247,015	$ 278,671	$ 457,989
Hospital's Covered-Employee Payroll	$ 6,152,791	$ 6,152,791	$ 5,540,241	$ 6,314,426
Hospital's Total OPEB Liability as a Percentage of Covered-Employee Payroll	3.39%	4.01%	5.03%	7.25%
Discount Rate	3.93%	3.93%	3.65%	3.54%

Note to Schedule: This schedule is intended to show a 10-year trend. Additional years will be reported as they become available. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

*The amounts presented for each fiscal year are as of the measurement date (June 30 of the year reported).

Logan County Hospital d/b/a Logan County Health Services,
A Component Unit of Logan County, Kansas
Schedule of Changes in the Hospital's Total OPEB Liability and Related Ratios
Last Ten Fiscal Years **(Continued)**

	2021 *	2020 *	2019 *	2018 *	2017 *
Total OPEB Liability					
Service cost	$ 27,602	$ 26,994	$ 24,453	$ 24,141	$ 22,302
Interest	8,293	14,137	16,526	10,908	9,639
Differences between expected and actual experience	203,196	(12,984)	(16,072)	160,092	-
Changes in assumptions	805	14,955	4,808	(4,226)	(8,599)
Benefit payments	(87,654)	(57,109)	(53,640)	(83,892)	(34,008)
Net Change in Total OPEB Liability	152,242	(14,007)	(23,925)	107,023	(10,666)
Hospital's Total OPEB Liability - Beginning	391,216	405,223	429,148	322,125	332,791
Hospital's Total OPEB Liability - Ending	$ 543,458	$ 391,216	$ 405,223	$ 429,148	$ 322,125
Hospital's Covered-Employee Payroll	$ 5,642,433	$ 6,480,060	$ 6,966,720	$ 6,531,588	$ 5,702,351
Hospital's Total OPEB Liability as a Percentage of Covered-Employee Payroll	9.63%	6.04%	5.82%	6.57%	5.65%
Discount Rate	2.16%	2.21%	3.50%	3.87%	3.58%