

CITY OF LOGAN

Logan, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2022

MAPES & MILLER  
Certified Public Accountants  
Phillipsburg, Kansas 67661

CITY OF LOGAN  
Logan, Kansas

For the Year Ended December 31, 2022

Debra Grammon - Mayor

City Council

Tyler Bolt – President

Andrew Noone

Brad Schmolesky

Toby Shellito

Verlaine Schooler

City Officials

Kristy West, Clerk

Aubrey Ruff, Treasurer

CITY OF LOGAN  
Logan, Kansas

For the Year Ended December 31, 2022

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## INDEPENDENT AUDITOR'S REPORT

Mayor and City Council  
City of Logan  
Logan, KS 67646

### **Adverse and Unmodified Opinions**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Logan, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2022 and the related notes to the financial statement.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Logan, Kansas as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

#### *Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Logan, as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Basis for Adverse and Unmodified Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the *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 Statement section of our report. We are required to be independent of the City of Logan, 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 adverse and unmodified audit opinions.

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City of Logan on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonable determinable, are presumed to be material.

## **Responsibilities of Management for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

## **Auditor's Responsibilities for the Audit of the Financial Statement**

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 statement.

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 statement, 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 statement.
- 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 City of Logan'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 statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Logan's, Kansas 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.

Mayor and City Council  
Logan, Kansas  
September 25, 2023  
Page Three

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and regulatory basis receipts and expenditures – actual – related municipal entity (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,

*Mapes & Miller LLP*

Certified Public Accountants

September 25, 2023  
Phillipsburg, Kansas

CITY OF LOGAN  
Logan, Kansas

Statement 1  
Page 1 of 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year Ended December 31, 2022

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund							
General Operating Fund	\$ 56,662	\$ -	\$ 379,002	\$ 359,396	\$ 76,268	\$ 12,025	\$ 88,293
Special Purpose Funds							
Community Building Fund	2,898	-	8,312	8,886	2,324	550	2,874
Library Fund	69	-	10,273	10,200	142	1,600	1,742
Special City Highway Fund	828	-	13,079	10,000	3,907	-	3,907
Employee Benefits Fund	2,669	-	65,171	60,014	7,826	-	7,826
Equipment Reserve Fund	125,890	-	29,895	-	155,785	-	155,785
Gifts & Grants Fund	61,252	-	3,993	34	65,211	-	65,211
Capital Improvements Fund	220,874	-	75,000	-	295,874	-	295,874
ARPA Grant Fund	40,747	-	40,747	57,329	24,165	-	24,165
Business Funds							
Water Fund	28,939	-	137,982	115,726	51,195	1,400	52,595
Water Reserve Fund	75,639	-	45,267	20,034	100,872	-	100,872
Sewer Rental Fund	27,780	-	85,142	83,784	29,138	235	29,373
Sewer Debt Fund	16,570	-	33,000	33,110	16,460	-	16,460
Trust Funds							
Episcopal Church Trust Fund	13,498	-	81	-	13,579	-	13,579
Related Municipal Entity							
Hansen Memorial Museum & Plaza Fund	90,771	-	479,506	561,062	9,215	81,321	90,536
Total Reporting Entity	<u>\$ 765,086</u>	<u>\$ -</u>	<u>\$ 1,406,450</u>	<u>\$ 1,319,575</u>	<u>\$ 851,961</u>	<u>\$ 97,131</u>	<u>\$ 949,092</u>

The notes to the financial statement are an integral part of this statement.

CITY OF LOGAN  
Logan, Kansas

Statement 1  
Page 2 of 2

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year Ended December 31, 2022

	<u>Ending Cash Balance</u>
Composition of Cash:	
Cash on Hand	\$          500
First National Bank - Logan, Kansas	
NOW Accounts	136,171
Certificates of Deposit	120,740
Farmers National Bank - Logan, Kansas	
Checking Accounts	31,884
Savings Accounts	<u>659,797</u>
Total Reporting Entity	<u>\$      949,092</u>

The notes to the financial statement are an integral part of this statement.



CITY OF LOGAN  
Logan, Kansas

NOTES TO THE FINANCIAL STATEMENT  
December 31, 2022

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The City of Logan, Kansas, is a municipal corporation governed by an elected mayor and a five member council. The regulatory financial statement presents the City of Logan and one of its related municipal entities. The following related municipal entity is included in the City's reporting entity because it was established to benefit the City and/or its constituents.

Hansen Memorial Museum and Plaza – The Hansen Memorial Museum and Plaza operates the Plaza. The City Council appoints members to the board of the Plaza. Complete financial records for the Plaza may be reviewed at the Hansen Memorial Museum and Plaza.

**B. Regulatory Basis Fund Types**

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the City for the year ended December 31, 2022.

**General Fund** - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Fund** - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Business Fund** - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise funds and internal service funds etc.).

**Trust Fund** - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

**C. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory

basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

#### **D. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20<sup>th</sup>. The municipality held a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2022.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Projects Funds, Trust Funds, Agency Funds, the Related Municipal Entity and the following:

- Special Purpose Funds:
  - Equipment Reserve Fund
  - Gifts & Grants Fund
  - Capital Improvements Fund
  - ARPA Grant Fund
- Business Fund:
  - Water Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## **2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance with Kansas Statutes

- A. Payment of Claims – K.S.A. 12-105b requires approval of expenditures by the governing body. The City is mailing checks for payment of all expenditures prior to approval by the governing body.
- B. Fund Encumbrances – K.S.A. 10-1117 requires the Clerk to maintain a record of each fund's indebtedness and contracts creating a liability as well as maintaining all warrants or checks written. Encumbrances for contracts approved were not recorded on the books at December 31, 2022.
- C. Outstanding Checks - K.S.A. 10-816 requires checks outstanding for two years or more be canceled and restored to the fund originally charged. The Hansen Memorial Museum & Plaza had several checks that were outstanding greater than two years.
- D. The City is not aware of any other noncompliance with Kansas Statutes.

## **3. DEPOSITS AND INVESTMENTS**

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located or in an adjoining County, if such an institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

**Concentration of Credit Risk.** State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

**Custodial Credit Risk – Deposits.** Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statutes require the City’s deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2022.

At December 31, 2022, the City’s carrying amount of deposits was \$948,592 and the bank balance was \$952,931. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$531,884 was covered by federal depository insurance, \$421,047 was collateralized with securities held by the pledging financial institutions’ agents in the City’s name.

**Custodial Credit Risk – Investments.** For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

**4. DEFINED CONTRIBUTION PLAN**

The City of Logan provides pension benefits for all of its full time employees as a participating employer in a 401(a) Money Purchase Pension Plan sponsored and administrated by the Logan Manor Nursing Home of Logan, KS. The plan is a defined contribution plan, in which benefits depend solely on amounts contributed to the plan plus investment earnings. All employees who work 1,000 hours or more per year and have reached the age of 18 are required to make employee contributions of 3.00 percent of their annual salary on the first day of payroll following their hiring. Employees who work 1,000 hours and have reached the age of 18 are eligible to participate in employer contributions of 4.00 percent of their annual salary after completing one year service.

The City’s contributions for each employee are vested at 20.00 percent after three years and then increase at the rate of 20.00 percent per year until the employee is 100.00 percent vested after seven years of service. Pension records for the City of Logan, Kansas are not maintained separately from the records of Logan Community Health Services, therefore, information for the City of Logan, Kansas for covered pension payroll, employer and employee required contributions are not available.

Employees are also allowed to participate in a 457(b) Deferred Compensation Plan sponsored and administrated by the Logan Manor Nursing Home of Logan, KS. All employees are eligible to contribute to the plan up to IRS deferral limits beginning with the first day of the month following the date of hire. The City does not make any contributions to this plan.

**5. INTERFUND TRANSFERS**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	\$ 29,895
General Operating Fund	Capital Improvement Fund	K.S.A. 12-1,117	30,000
Special City Highway Fund	Capital Improvement Fund	K.S.A. 12-1,118	10,000
Water Fund	Capital Improvement Fund	K.S.A. 12-825d	30,000
Sewer Rental Fund	Capital Improvement Fund	K.S.A. 12-825d	5,000
Sewer Rental Fund	Sewer Debt Fund	K.S.A. 12-825d	33,000

## **6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### **A. Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

### **B. Compensated Absences**

#### Vacation Pay

Each employee who has worked at least one year but less than five years receives twelve days paid vacation per year. An employee who has worked five years but less than ten years receives fifteen days paid vacation per year. For every five years worked after ten years the employee receives an additional three days of vacation. Employees are allowed to carry over a maximum of five days of vacation time from one year to the next. Vacation leave is payable upon termination in good standing.

#### Sick Pay

Each full-time employee is credited with twelve days sick leave as of the first day of employment and on each anniversary date. Employees are allowed to accumulate up to sixty days of sick leave.

## **7. RISK MANAGEMENT**

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain workman's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 172 participating members and the league itself.

The City continues to carry commercial insurance for all other risks of loss, including commercial property, commercial liability, automobile, linebacker, inland marine, surety bonds, commercial output, law enforcement liability, and airport liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## **8. SUBSEQUENT EVENTS**

Management has evaluated events subsequent to year end through the date of this report, and does not believe any events through the date of this report have occurred, which effect the financial statement as presented.

## 9. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance 1/1/2022	Additions	Reductions/ Payments	Ending Balance 12/31/2022	Interest/ Service Fees Paid
KDHE Loans:									
Kansas Water Pollution Control	2.68%	5/11/2005	\$ 540,837	9/1/2026	\$ 153,976	\$ -	\$ 29,178	\$ 124,798	\$ 3,932
Total KDHE Loans					153,976	-	29,178	124,798	3,932
Capital Lease:									
Backhoe	3.25%	10/12/2020	36,000	10/12/2025	29,243	-	6,964	22,279	953
Total Capital Lease					29,243	-	6,964	22,279	953
Total Indebtedness					\$ 183,219	\$ -	\$ 36,142	\$ 147,077	\$ 4,885

Current maturities of long-term debt and interest through maturity are as follows.

Year	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 29,965	\$ 2,852	\$ 7,193	\$ 724	\$ 37,158	\$ 3,576
2024	30,773	2,119	7,425	492	38,198	2,611
2025	31,604	1,366	7,661	249	39,265	1,615
2026	32,456	593	-	-	32,456	593
	\$ 124,798	\$ 6,930	\$ 22,279	\$ 1,465	\$ 147,077	\$ 8,395

CITY OF LOGAN, KANSAS  
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2022



CITY OF LOGAN  
Logan, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2022

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General Operating Fund	\$ 429,900	\$ -	\$ 429,900	\$ 359,396	\$ (70,504)
Special Purpose Funds					
Community Building Fund	12,500	-	12,500	8,886	(3,614)
Library Fund	10,200	-	10,200	10,200	-
Special City Highway Fund	26,940	-	26,940	10,000	(16,940)
Employee Benefits Fund	65,000	-	65,000	60,014	(4,986)
Business Funds					
Water Fund	175,470	-	175,470	115,726	(59,744)
Sewer Rental Fund	98,827	-	98,827	83,784	(15,043)
Sewer Debt Fund	48,568	-	48,568	33,110	(15,458)

CITY OF LOGAN  
Logan, Kansas

Schedule 2-1  
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2022

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad Valorem Tax	\$ 123,191	\$ 127,376	\$ (4,185)
Delinquent Tax	4,155	2,700	1,455
Motor Vehicle Tax	30,516	20,960	9,556
Recreational Vehicle Tax	1,142	805	337
16/20M Vehicle Tax	1,038	950	88
Commercial Vehicle Tax	2,043	1,741	302
Watercraft Tax	414	241	173
Neighborhood Revitalization Rebate	(653)	(650)	(3)
Intangibles Tax	5,814	5,598	216
City & County Revenue Sharing	-	12,360	(12,360)
Local Alcoholic Liquor Tax	1,199	1,200	(1)
Fines	-	5,000	(5,000)
Dog Tags	123	200	(77)
Liquor License	-	300	(300)
Camping Fee	920	1,000	(80)
Franchise Fees	19,110	20,000	(890)
Rent	26,825	30,000	(3,175)
Cemetery	1,050	3,000	(1,950)
Trash Collection	59,579	63,000	(3,421)
Sales Tax	52,638	45,000	7,638
Street Lights	2,460	3,500	(1,040)
Metal Signs	171	-	171
Interest Income	10,962	5,000	5,962
Miscellaneous	8,260	-	8,260
Reimbursements	4,055	10,000	(5,945)
Occupation Tax	150	300	(150)
Insurance Proceeds	23,840	-	23,840
Cereal Malt Beverage	-	300	(300)
Pool Receipts	-	100	(100)
<b>Total Receipts</b>	<b>379,002</b>	<b>\$ 359,981</b>	<b>\$ 19,021</b>
<b>EXPENDITURES</b>			
General Government			
Salaries	32,790	\$ 34,000	\$ (1,210)
Utilities	4,568	5,000	(432)
Phone & Internet	2,944	4,000	(1,056)
Postage	1,055	1,500	(445)
Supplies	3,240	10,000	(6,760)
Equipment	-	3,000	(3,000)
Maintenance	1,954	4,000	(2,046)
Trash Service	228	1,000	(772)
Professional Fees	7,164	9,000	(1,836)
Insurance	6,696	20,000	(13,304)
Miscellaneous	2,477	7,000	(4,523)
<b>Total General Government</b>	<b>63,116</b>	<b>98,500</b>	<b>(35,384)</b>

CITY OF LOGAN  
Logan, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2022

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Street Lights			
Utilities	\$ 15,130	\$ 16,000	\$ (870)
Street			
Salaries	5,307	14,000	(8,693)
Supplies	3,462	9,000	(5,538)
Equipment	2,639	-	2,639
Maintenance	901	11,000	(10,099)
Fuel	889	1,500	(611)
Insurance	1,143	2,500	(1,357)
Miscellaneous	-	1,500	(1,500)
Total Street	<u>14,341</u>	<u>39,500</u>	<u>(25,159)</u>
Shop			
Salaries	3,814	9,000	(5,186)
Utilities	3,907	4,000	(93)
Supplies	699	3,000	(2,301)
Equipment	-	2,000	(2,000)
Maintenance	12,177	2,000	10,177
Trash Service	1,680	3,000	(1,320)
Insurance	1,810	3,000	(1,190)
Total Shop	<u>24,087</u>	<u>26,000</u>	<u>(1,913)</u>
Fire Protection			
Contractual	4,800	6,000	(1,200)
Utilities	3,603	4,000	(397)
Phone & Internet	1,207	2,500	(1,293)
Supplies	1,302	10,000	(8,698)
Maintenance	1,174	5,000	(3,826)
Trash Service	228	1,000	(772)
Insurance	874	3,000	(2,126)
Miscellaneous	-	1,000	(1,000)
Total Fire Protection	<u>13,188</u>	<u>32,500</u>	<u>(19,312)</u>

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Logan, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2022

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Swimming Pool			
Salaries	\$ 12,832	\$ 12,000	\$ 832
Utilities	3,774	5,000	(1,226)
Phone & Internet	125	200	(75)
Supplies	3,920	2,000	1,920
Equipment	-	3,000	(3,000)
Maintenance	615	1,000	(385)
Insurance	1,490	2,000	(510)
Miscellaneous	-	1,000	(1,000)
Total Swimming Pool	<u>22,756</u>	<u>26,200</u>	<u>(3,444)</u>
Youth Center			
Utilities	2,745	3,000	(255)
Supplies	921	2,000	(1,079)
Maintenance	1,264	1,000	264
Insurance	780	3,000	(2,220)
Total Youth Center	<u>5,710</u>	<u>9,000</u>	<u>(3,290)</u>
Library Maintenance			
Utilities	2,238	3,000	(762)
Phone & Internet	528	1,000	(472)
Supplies	261	200	61
Maintenance	96	1,000	(904)
Insurance	2,041	1,500	541
Total Library Maintenance	<u>5,164</u>	<u>6,700</u>	<u>(1,536)</u>
Park & Lake			
Salaries	8,272	8,500	(228)
Utilities	2,669	3,000	(331)
Supplies	1,016	2,500	(1,484)
Maintenance	400	2,000	(1,600)
Fuel	505	1,000	(495)
Insurance	427	1,500	(1,073)
Total Park & Lake	<u>13,289</u>	<u>18,500</u>	<u>(5,211)</u>

CITY OF LOGAN  
Logan, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2022

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Cemetery			
Salaries	\$ 6,906	\$ 6,000	\$ 906
Contract Labor	2,158	4,000	(1,842)
Supplies	652	1,500	(848)
Insurance	90	1,000	(910)
Total Cemetery	<u>9,806</u>	<u>12,500</u>	<u>(2,694)</u>
Professional Fees	15,050	10,000	5,050
Refuse Collection	56,784	60,000	(3,216)
Police Protection	7,080	8,000	(920)
Dane G Hansen Memorial Museum & Plaza	24,000	24,000	-
Logan Manor Nursing Home	10,000	10,000	-
Outgoing Transfer			
Equipment Reserve Fund	29,895	22,500	7,395
Capital Improvements Fund	<u>30,000</u>	<u>10,000</u>	<u>20,000</u>
Total Expenditures	<u>359,396</u>	<u>\$ 429,900</u>	<u>\$ (70,504)</u>
Receipts Over (Under) Expenditures	19,606		
UNENCUMBERED CASH, January 1, 2022	<u>56,662</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 76,268</u>		

CITY OF LOGAN  
Logan, Kansas

Schedule 2-2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2022

COMMUNITY BUILDING FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad Valorem Tax	\$ 5,338	\$ 5,519	\$ (181)
Delinquent Tax	162	100	62
Motor Vehicle Tax	1,206	831	375
Recreational Vehicle Tax	45	32	13
16/20M Vehicle Tax	42	38	4
Commercial Vehicle Tax	81	69	12
Watercraft Tax	16	7	9
Neighborhood Revitalization Rebate	(28)	(26)	(2)
Rent	1,450	3,000	(1,550)
Total Receipts	<u>8,312</u>	<u>\$ 9,570</u>	<u>\$ (1,258)</u>
<b>EXPENDITURES</b>			
Personal Services	2,407	\$ 5,000	\$ (2,593)
Social Security & Medicare Tax	184	1,000	(816)
Utilities	3,525	3,000	525
Supplies	1,527	1,000	527
Maintenance	823	1,000	(177)
Trash Service	420	1,000	(580)
Equipment	-	500	(500)
Total Expenditures	<u>8,886</u>	<u>\$ 12,500</u>	<u>\$ (3,614)</u>
Receipts Over (Under) Expenditures	(574)		
UNENCUMBERED CASH, January 1, 2022	<u>2,898</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 2,324</u>		

CITY OF LOGAN  
Logan, Kansas

Schedule 2-3

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended December 31, 2022

LIBRARY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes			
Ad Valorem Tax	\$ 7,819	\$ 8,085	\$ (266)
Delinquent Tax	259	160	99
Motor Vehicle Tax	1,940	1,333	607
Recreational Vehicle Tax	73	51	22
16/20M Vehicle Tax	67	60	7
Commercial Vehicle Tax	130	111	19
Watercraft Tax	26	11	15
Neighborhood Revitalization Rebate	(41)	(41)	-
Total Receipts	<u>10,273</u>	<u>\$ 9,770</u>	<u>\$ 503</u>
EXPENDITURES			
Appropriation	<u>10,200</u>	<u>\$ 10,200</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	73		
UNENCUMBERED CASH, January 1, 2022	<u>69</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 142</u>		

CITY OF LOGAN  
Logan, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2022

SPECIAL CITY HIGHWAY FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
State Aid	\$ 13,079	\$ 13,730	\$ (651)
EXPENDITURES			
Supplies	-	\$ 5,000	\$ (5,000)
Outgoing Transfer			
Capital Improvement Fund	<u>10,000</u>	<u>21,940</u>	<u>(11,940)</u>
Total Expenditures	<u>10,000</u>	<u>\$ 26,940</u>	<u>\$ (16,940)</u>
Receipts Over (Under) Expenditures	3,079		
UNENCUMBERED CASH, January 1, 2022	<u>828</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 3,907</u>		



CITY OF LOGAN  
Logan, Kansas

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2022

EMPLOYEE BENEFITS FUND

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Taxes			
Ad Valorem Tax	\$ 50,464	\$ 52,184	\$ (1,720)
Delinquent Tax	1,519	1,000	519
Motor Vehicle Tax	11,663	8,108	3,555
Recreational Vehicle Tax	437	311	126
16/20M Vehicle Tax	404	367	37
Commercial Vehicle Tax	791	673	118
Watercraft Tax	160	-	160
Neighborhood Revitalization Rebate	(267)	(251)	(16)
Total Receipts	<u>65,171</u>	<u>\$ 62,392</u>	<u>\$ 2,779</u>
<b>EXPENDITURES</b>			
Social Security & Medicare Tax	5,349	\$ 7,000	\$ (1,651)
Pension	1,656	3,000	(1,344)
Health Insurance	50,805	50,000	805
Workers Compensation Insurance	1,938	5,000	(3,062)
Miscellaneous	266	-	266
Total Expenditures	<u>60,014</u>	<u>\$ 65,000</u>	<u>\$ (4,986)</u>
Receipts Over (Under) Expenditures	5,157		
UNENCUMBERED CASH, January 1, 2022	<u>2,669</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 7,826</u>		

CITY OF LOGAN  
Logan, Kansas

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2022

EQUIPMENT RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
General Operating Fund	<u>\$ 29,895</u>
EXPENDITURES	
	<u>-</u>
Receipts Over (Under) Expenditures	29,895
UNENCUMBERED CASH, January 1, 2022	<u>125,890</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 155,785</u></u>

CITY OF LOGAN  
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Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2022

GIFTS & GRANTS FUND

	<u>Grants and Donations Fund</u>	<u>Expendable Trust Fund</u>	<u>Total</u>
RECEIPTS			
Grants and Donations	\$ -	\$ 3,993	\$ 3,993
EXPENDITURES			
Maintenance	34	-	34
Receipts Over (Under) Expenditures	(34)	3,993	3,959
UNENCUMBERED CASH, January 1, 2022	<u>31,918</u>	<u>29,334</u>	<u>61,252</u>
UNENCUMBERED CASH, December 31, 2022	<u>\$ 31,884</u>	<u>\$ 33,327</u>	<u>\$ 65,211</u>

CITY OF LOGAN  
Logan, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2022

CAPITAL IMPROVEMENTS FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfers	
General Fund	\$ 30,000
Special City Highway Fund	10,000
Water Fund	30,000
Sewer Rental Fund	<u>5,000</u>
Total Receipts	<u>75,000</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	75,000
UNENCUMBERED CASH, January 1, 2022	<u>220,874</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 295,874</u></u>

CITY OF LOGAN  
Logan, Kansas

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2022

ARPA GRANT FUND

	<u>Actual</u>
RECEIPTS	
Federal Grant - ARPA	<u>\$ 40,747</u>
EXPENDITURES	
Supplies	<u>57,329</u>
Receipts Over (Under) Expenditures	(16,582)
UNENCUMBERED CASH, January 1, 2022	<u>40,747</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 24,165</u></u>

CITY OF LOGAN  
Logan, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2022

WATER FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	\$ 137,982	\$ 130,000	\$ 7,982
EXPENDITURES			
Personal Services	37,010	\$ 35,000	\$ 2,010
Social Security & Medicare Tax	2,831	4,000	(1,169)
Pension	1,352	3,000	(1,648)
Health Insurance	-	10,000	(10,000)
Utilities	9,453	8,000	1,453
Phone & Internet	2,699	4,000	(1,301)
Postage	906	1,500	(594)
Supplies	6,239	15,000	(8,761)
Equipment	2,639	20,000	(17,361)
Maintenance	9,005	28,970	(19,965)
Fuel	1,195	3,000	(1,805)
Insurance	6,167	8,000	(1,833)
Miscellaneous	6,230	5,000	1,230
Outgoing Transfer			
Capital Improvements Fund	30,000	30,000	-
Total Expenditures	115,726	\$ 175,470	\$ (59,744)
Receipts Over (Under) Expenditures	22,256		
UNENCUMBERED CASH, January 1, 2022	28,939		
UNENCUMBERED CASH, December 31, 2022	\$ 51,195		

CITY OF LOGAN  
Logan, Kansas

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2022

WATER RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Collections	<u>\$ 45,267</u>
EXPENDITURES	
Supplies	<u>20,034</u>
Receipts Over (Under) Expenditures	25,233
UNENCUMBERED CASH, January 1, 2022	<u>75,639</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$ 100,872</u></u>

CITY OF LOGAN  
Logan, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2022

SEWER RENTAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	\$ 85,142	\$ 90,000	\$ (4,858)
EXPENDITURES			
Personal Services	14,829	\$ 20,000	\$ (5,171)
Social Security & Medicare Tax	1,134	3,000	(1,866)
Pension	561	2,000	(1,439)
Health Insurance	-	1,000	(1,000)
Utilities	2,349	3,000	(651)
Phone & Internet	516	1,000	(484)
Contractual Services	-	1,000	(1,000)
Postage	505	1,000	(495)
Supplies	4,115	1,000	3,115
Equipment	2,639	3,000	(361)
Maintenance	16,522	23,827	(7,305)
Fuel	983	2,000	(1,017)
Insurance	1,625	2,000	(375)
Miscellaneous	6	-	6
Outgoing Transfer			
Capital Improvement Fund	5,000	-	5,000
Sewer Debt Fund	33,000	35,000	(2,000)
Total Expenditures	83,784	\$ 98,827	\$ (15,043)
Receipts Over (Under) Expenditures	1,358		
UNENCUMBERED CASH, January 1, 2022	27,780		
UNENCUMBERED CASH, December 31, 2022	\$ 29,138		



CITY OF LOGAN  
Logan, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2022

SEWER DEBT FUND

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
<b>RECEIPTS</b>			
Incoming Transfer Sewer Rental Fund	\$ 33,000	\$ 35,000	\$ (2,000)
<b>EXPENDITURES</b>			
Principal	29,178	\$ 29,178	\$ -
Interest	3,565	3,566	(1)
Service Fees	367	368	(1)
Debt Reserve	-	15,456	(15,456)
Total Expenditures	<u>33,110</u>	<u>\$ 48,568</u>	<u>\$ (15,458)</u>
Receipts Over (Under) Expenditures	(110)		
UNENCUMBERED CASH, January 1, 2022	<u>16,570</u>		
UNENCUMBERED CASH, December 31, 2022	<u>\$ 16,460</u>		

CITY OF LOGAN  
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Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2022

EPISCOPAL CHURCH TRUST FUND

	<u>Actual</u>
RECEIPTS	
Interest Income	<u>\$          81</u>
EXPENDITURES	
	<u>-</u>
Receipts Over (Under) Expenditures	81
UNENCUMBERED CASH, January 1, 2022	<u>13,498</u>
UNENCUMBERED CASH, December 31, 2022	<u><u>\$      13,579</u></u>

CITY OF LOGAN  
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Schedule 3

RELATED MUNICIPAL ENTITY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year Ended December 31, 2022

HANSEN MEMORIAL MUSEUM AND PLAZA FUND

	<u>Actual</u>
<b>RECEIPTS</b>	
Grants and Donations	\$ 360,000
Special Project Funding	53,110
Interest Income	406
Arts and Crafts Fair	1,380
Labor Day	270
Artist of the Month	6,281
Continuing Education	20,324
Memberships	5,695
Miscellaneous	7,150
Refund	308
Book Sales	120
Other Income	462
Rent Income	24,000
	<u>479,506</u>
Total Receipts	<u>479,506</u>
<b>EXPENDITURES</b>	
Advertising	\$ 4,065
Artist of the Month	8,218
Arts & Crafts Fair	19,204
Auto Expense	56,158
Continuing Education	32,578
Exhibits	92,869
Exhibits Insurance	13,366
Office Expense	21,897
Other Museum Expense	28,430
Auto Expense - Fuel	1,899
Building Maintenance & Expense	18,146
Museum Renovations	374
Equipment & Repairs	2,444
Grounds Maintenance & Repairs	25,248
Labor Day Celebration	32,509
Telephone	6,745
Utilities	27,156
Payroll & Employee Benefits	155,841
Insurance	13,915
	<u>561,062</u>
Total Expenditures	<u>561,062</u>
Receipts Over (Under) Expenditures	(81,556)
UNENCUMBERED CASH, January 1, 2022	<u>90,771</u>
UNENCUMBERED CASH, December 31, 2022	<u>\$ 9,215</u>