

LOGAN COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2020

LOGAN COUNTY, KANSAS
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For the Year Ended December 31, 2020

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Logan County, Kansas
Oakley, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Logan County, Kansas**, as of and for the year ended December 31, 2020 and the related notes to the financial statement.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Logan County, Kansas** 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 reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the 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 **Logan County, Kansas** as of December 31, 2020, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Logan County, Kansas** as of December 31, 2020, 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.

Other Matters

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 summary of regulatory basis receipts and disbursements (Schedules 1, 2 and 3 as listed in the table of contents) are presented for 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 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Logan County, Kansas** as of and for the year ended December 31, 2019 (not presented herein), and have issued our report thereon dated September 8, 2020, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures

applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2019, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Adams Brown, LLC". The signature is written in a cursive, flowing style.

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 16, 2021

LOGAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|------------------------------------|---|---|------------------|------------------|--|--|------------------------|
| Governmental Type Funds | | | | | | | |
| General Fund | \$ 2,025,012 | - | 2,031,885 | 2,332,135 | 1,724,762 | 67,995 | 1,792,757 |
| Special Purpose Funds | | | | | | | |
| Road and Bridge Fund | 473,496 | - | 1,700,338 | 1,394,922 | 778,912 | 55,212 | 834,124 |
| Health Fund | 162,751 | 60 | 326,406 | 286,539 | 202,678 | 1,307 | 203,985 |
| Employee Benefits Fund | 65,730 | - | 918,928 | 881,007 | 103,651 | 119 | 103,770 |
| Noxious Weed Fund | 221,028 | - | 154,971 | 194,804 | 181,195 | 790 | 181,985 |
| Hospital Maintenance Fund | - | - | 423,771 | 423,771 | - | 5,535 | 5,535 |
| Special Alcohol and Drug Fund | 33,938 | - | 6,134 | 3,044 | 37,028 | - | 37,028 |
| Noxious Weed Capital Outlay Fund | 156,391 | - | 15,000 | - | 171,391 | - | 171,391 |
| Special Machinery Fund | 792,348 | - | - | 326,354 | 465,994 | - | 465,994 |
| Special Highway Improvement Fund | 125,000 | - | 600,000 | - | 725,000 | - | 725,000 |
| Equipment Reserve Fund | 2,004,062 | - | 100,000 | 148,967 | 1,955,095 | - | 1,955,095 |
| Register of Deeds Technology Fund | 13,987 | - | 8,140 | 3,315 | 18,812 | - | 18,812 |
| Clerk Technology Fund | 7,790 | - | 2,016 | - | 9,806 | - | 9,806 |
| Treasurer Technology Fund | 8,996 | - | 2,016 | 2,130 | 8,882 | - | 8,882 |
| Prairie Dog Fund | 103,227 | - | 47,905 | 47,274 | 103,858 | - | 103,858 |
| Ambulance Fund | 355,689 | - | 291,512 | 268,220 | 378,981 | 1,145 | 380,126 |
| Multi-County Health Fund | 10,741 | - | 3,739 | 1,661 | 12,819 | 57 | 12,876 |
| Capital Improvement Fund | 1,745,106 | - | 300,000 | 63,000 | 1,982,106 | - | 1,982,106 |
| SPARKS Fund | - | - | 552,483 | 551,700 | 783 | - | 783 |
| Bond and Interest Fund | | | | | | | |
| Bond and Interest Fund | 469,358 | - | 1,795,167 | 1,850,160 | 414,365 | - | 414,365 |
| Trust Funds | | | | | | | |
| Oil and Gas Depletion Trust Fund | 1,581,783 | - | 29,718 | 30,536 | 1,580,965 | - | 1,580,965 |
| Prosecuting Attorney Training Fund | 1,946 | - | 813 | 488 | 2,271 | - | 2,271 |
| Special Motor Vehicle Fund | - | - | 30,275 | 30,275 | - | - | - |
| Total Primary Government | \$ 10,358,379 | 60 | 9,341,217 | 8,840,302 | 10,859,354 | 132,160 | 10,991,514 |

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

LOGAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|--|---|---|------------------|------------------|--|--|-----------------------------|
| Related Municipal Entity | | | | | | | |
| Fire District No. 1 - General Fund | \$ 70,314 | - | 186,758 | 208,765 | 48,307 | 1,837 | 50,144 |
| Fire District No. 1 - Special Fund | 265,955 | - | 80,000 | 47,105 | 298,850 | - | 298,850 |
| Total Related Municipal Entity | <u>336,269</u> | <u>-</u> | <u>266,758</u> | <u>255,870</u> | <u>347,157</u> | <u>1,837</u> | <u>348,994</u> |
| Total Primary Government (Excluding Distributable and Agency Funds) | <u>\$ 10,694,648</u> | <u>60</u> | <u>9,607,975</u> | <u>9,096,172</u> | <u>11,206,511</u> | <u>133,997</u> | <u>11,340,508</u> |
| Composition of Cash | | | | | | | |
| Checking Accounts | | | | | | | \$ 16,012,414 |
| Savings Accounts | | | | | | | 237,055 |
| Cash on Hand | | | | | | | 816 |
| Certificates of Deposits | | | | | | | <u>2,811,500</u> |
| Total Primary Government and Related Municipal Entity | | | | | | | 19,061,785 |
| Distributable Funds per Schedule 3-1 | | | | | | | (6,951,302) |
| Agency Funds per Schedule 3-2 | | | | | | | <u>(769,975)</u> |
| Total Primary Government (Excluding Distributable and Agency Funds) | | | | | | | \$ <u>11,340,508</u> |

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

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Logan County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Fire District No. 1, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entity, Logan County Hospital, shown below.

Fire District No. 1

The Fire District operates to provide fire protection for the County. The Fire District can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Fire District. The governing body of the Fire District is appointed by the County Commission. The financial information for the Fire District is included in the audited financial statement of the County.

Logan County Hospital

The Logan County Hospital Board operates the County's hospital. The hospital can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the hospital. Bond issuances must be approved by the County. Audited financial statements can be obtained by contacting the Hospital.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2020.

Regulatory Basis Fund Types

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust Fund – fund 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.).

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Notes to Financial Statement
December 31, 2020

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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 County 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 County to use the regulatory basis of accounting.

Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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 10 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 this year.

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.

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2020

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues 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 County 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 project funds, trust funds, and the following special purpose funds: Special Machinery Fund, Special Highway Improvement Fund, Equipment Reserve Fund, Register of Deeds Technology Fund, Clerk Technology Fund, Treasurer Technology Fund, Multi-County Health Fund, Capital Improvement Fund, and SPARKS Fund.

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

NOTE 3 – DEPOSITS AND INVESTMENTS

Logan County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such 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 County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County'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 County has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County'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, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2020.

At December 31, 2020, the County's carrying amount of deposits was \$19,061,785 and the bank balance was \$18,941,680. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,261,901 was covered by federal depository insurance, \$11,479,779 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$6,200,000 was secured with letters of credit.

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2020

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County 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. The County had no investments at December 31, 2020.

NOTE 4 – CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of \$552,252 during 2020. The County is encouraged to share the CRF with cities, school districts and local businesses within the County. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Logan County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2020 were as follows:

| From | To | Regulatory Authority | Amount |
|------------------------------------|------------------------------------|----------------------|------------|
| General Fund | Equipment Reserve Fund | K.S.A. 19-119 | \$ 100,000 |
| General Fund | Capital Improvement Fund | K.S.A. 19-120 | 300,000 |
| Road and Bridge Fund | Special Highway Improvement Fund | K.S.A. 68-141g | 600,000 |
| Noxious Weed Fund | Noxious Weed Capital Outlay Fund | K.S.A. 2-1318 | 15,000 |
| Fire District No. 1 - General Fund | Fire District No. 1 - Special Fund | K.S.A. 19-3612c | 80,000 |
| Special Motor Vehicle Fund | General Fund | K.S.A. 8-145 | 11,377 |

NOTE 6 – LITIGATION

Logan County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 7 – RISK MANAGEMENT

Logan County, Kansas carries commercial insurance for risks of loss, including property, general liability, crime, commercial auto, umbrella, linebacker, law enforcement legal liability, cyber security, and workers compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Logan County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2020

required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – DEFERRED COMPENSATION PLAN

Logan County, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not required to make any contributions.

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Logan County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$104,217 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,115,693. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2020

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE 11 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Logan County, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County 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 this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County 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.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

NOTE 12 – COMPENSATED ABSENCES

Vacation

Logan County, Kansas' policy regarding vacation for permanent full-time employees is as follows:

| <u>Years Worked</u> | <u>Amount Earned</u> |
|---------------------|----------------------|
| 0-9 | 1.00 day/month |
| 10-14 | 1.25 days/month |
| 15 and over | 1.50 days/month |

Vacation may not be taken until the employee completes a 480 working hour probationary period. The maximum accrual for vacation shall be no more than 12 days per calendar year. In the event of employment termination, the employee shall forfeit all unused vacation and will not be compensated. In the event of an employee leaving the County, the employee shall forfeit all unused vacation and will not be compensated unless a two week notice is given.

Sick Leave

The County's policy for sick leave permits a permanent full-time employee to earn sick leave at the rate of 1 day per calendar month up to a maximum of 60 days. However, the employee shall not be permitted to take any sick leave until after the initial 480 working hour probationary period. In the event of employment termination, the employee shall forfeit all unused sick leave and will not be compensated.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Logan County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$228,920 and the estimated post-closure cost is \$515,573. These figures comprise the estimated closure and post-closure cost of \$744,493. At December 31, 2020, the permit for 2020 identifies that the remaining volume capacity of the site is 14% of the original capacity and that the

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2020

remaining life of the landfill is 8 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County was not in compliance with the financial test as of December 31, 2020. A variance has been requested from the Kansas Department of Health and Environment Bureau of Waste Management.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 14 – RISKS AND UNCERTAINTIES

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2020.

NOTE 15 – CURRENT REFUNDING DEBT DEFEASANCE

On June 4, 2020, the City issued Series 2020 General Obligation Refunding bonds of \$1,520,000 (par value) with an interest rate of 1.700%. The bond proceeds were used to current refund \$1,479,500 of Series 2010-B General Obligation (Build America) bonds and to issue \$1,520,000 of General Obligation bonds. The Series 2020 bonds were issued at par, and after paying issuance costs of \$23,380, the net proceeds were \$1,496,620. The current refunding met the requirements of a debt defeasance and the term bonds in the amount of \$1,479,500 were called on June 4, 2020. The Series 2020 bonds mature on September 1, 2025, and will be subject to optional redemption and payment prior to their stated maturity. The City completed the refunding to reduce its total debt service requirements and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$120,072.

NOTE 16 – LONG-TERM DEBT

Logan County, Kansas has the following types of long-term debt.

General Obligation Bonds

On September 3, 2010, the County issued \$1,990,000 in Taxable General Obligation (Build America Bonds) – Series 2010-B bonds for the purpose of building a wellness center.

On June 4, 2020, the County issued \$1,520,000 in Refunding General Obligation – Series 2020 bonds for the purpose of refunding the Taxable General Obligation (Build America Bonds) – Series 2010-B bonds.

Lease Obligations

The County has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2020

Changes in long-term liabilities for the County for the year ended December 31, 2020, were as follows:

| Issue | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|---------------------------------------|----------------|---------------|-----------------|------------------------|---------------------------|------------------|----------------------|-------------------------|---------------|
| General Obligation Bonds | | | | | | | | | |
| Series 2010 - B (Build America Bonds) | 4.20-5.20% | 9/3/2010 | \$ 1,990,000 | 9/1/2025 | \$ 1,740,000 | - | (1,740,000) | - | 86,780 |
| Series 2020 Refunding Bonds | 1.70% | 6/4/2020 | 1,520,000 | 9/1/2025 | - | 1,520,000 | - | 1,520,000 | - |
| Capital Lease | | | | | | | | | |
| First National Bank | 3.94% | 5/21/2019 | 112,736 | 5/15/2021 | 35,931 | - | (35,931) | - | 1,738 |
| Total Contractual Indebtedness | | | | | <u>\$ 1,775,931</u> | <u>1,520,000</u> | <u>(1,775,931)</u> | <u>1,520,000</u> | <u>88,518</u> |

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

| | YEAR | | | | | |
|-------------------------------------|-------------------|----------------|----------------|----------------|----------------|-------------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
| Principal | | | | | | |
| General Obligation Bonds | \$ 280,000 | 295,000 | 305,000 | 315,000 | 325,000 | 1,520,000 |
| Interest | | | | | | |
| General Obligation Bonds | 32,085 | 21,080 | 16,065 | 10,880 | 5,525 | 85,635 |
| Total Principal and Interest | <u>\$ 312,085</u> | <u>316,080</u> | <u>321,065</u> | <u>325,880</u> | <u>330,525</u> | <u>1,605,635</u> |

LOGAN COUNTY, KANSAS

Regulatory-Required Supplementary Information

LOGAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

| Funds | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|------------------------------------|---------------------|--|-----------------------------------|---|-----------------------------|
| Governmental Type Funds | | | | | |
| General Fund | \$ 2,906,675 | - | 2,906,675 | 2,332,135 | (574,540) |
| Special Purpose Funds | | | | | |
| Road and Bridge Fund | 1,785,000 | - | 1,785,000 | 1,394,922 | (390,078) |
| Health Fund | 344,900 | - | 344,900 | 286,539 | (58,361) |
| Employee Benefits Fund | 955,000 | - | 955,000 | 881,007 | (73,993) |
| Noxious Weed Fund | 242,400 | - | 242,400 | 194,804 | (47,596) |
| Hospital Maintenance Fund | 429,529 | - | 429,529 | 423,771 | (5,758) |
| Special Alcohol and Drug Fund | 42,919 | - | 42,919 | 3,044 | (39,875) |
| Noxious Weed Capital Outlay Fund | 60,000 | - | 60,000 | - | (60,000) |
| Prairie Dog Fund | 103,500 | - | 103,500 | 47,274 | (56,226) |
| Ambulance Fund | 337,000 | - | 337,000 | 268,220 | (68,780) |
| Bond and Interest Fund | | | | | |
| Bond and Interest Fund | 466,407 | 1,520,000 | 1,986,407 | 1,850,160 | (136,247) |
| Related Municipal Entity | | | | | |
| Fire District No. 1 - General Fund | 232,225 | - | 232,225 | 208,765 | (23,460) |

LOGAN COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | | Current Year | | |
|-------------------------------------|-------------------------|--|------------------|------------------|-----------------------------|
| | Prior Year Actual | | Actual | Budget | Variance Over (Under) |
| Receipts | | | | | |
| Taxes and Shared Revenues | | | | | |
| Ad Valorem Tax | \$ 1,818,139 | | 1,307,222 | 1,326,891 | (19,669) |
| Delinquent Tax | 3,280 | | 3,206 | - | 3,206 |
| Vehicle Tax | 123,376 | | 111,280 | 102,589 | 8,691 |
| Intangibles | 14,275 | | 13,794 | 9,106 | 4,688 |
| Mineral Production Tax | 48,652 | | 26,873 | 10,000 | 16,873 |
| Sales Tax | 233,409 | | 221,615 | 100,000 | 121,615 |
| Intergovernmental | | | | | |
| State Aid | 4,477 | | 13,042 | - | 13,042 |
| Federal Aid | - | | 47,476 | - | 47,476 |
| Licenses and Fees | | | | | |
| Co. Clerk - Co. Share Game and Park | 165 | | 178 | - | 178 |
| County Offices | 58,716 | | 81,352 | 33,000 | 48,352 |
| Antique Motor Vehicle Regist. Fees | 1,705 | | 1,719 | - | 1,719 |
| Interest on Taxes | 10,737 | | 22,172 | 5,000 | 17,172 |
| Interest on Investments | 147,372 | | 54,632 | 30,000 | 24,632 |
| Miscellaneous | 110,936 | | 115,347 | - | 115,347 |
| Rents and Leases | 4,587 | | 600 | 1,200 | (600) |
| Transfers In | 5,193 | | 11,377 | - | 11,377 |
| Total Receipts | <u>2,585,019</u> | | <u>2,031,885</u> | <u>1,617,786</u> | <u>414,099</u> |
| Expenditures | | | | | |
| County Commission | | | | | |
| Personal Services | 46,448 | | 47,373 | 47,300 | 73 |
| Contractual Services | 1,037 | | 95 | 700 | (605) |
| Commodities | 1,711 | | 491 | 5,000 | (4,509) |
| Total County Commission | <u>49,196</u> | | <u>47,959</u> | <u>53,000</u> | <u>(5,041)</u> |
| County Clerk | | | | | |
| Personal Services | 71,108 | | 75,228 | 73,000 | 2,228 |
| Contractual Services | 3,215 | | 1,692 | 3,500 | (1,808) |
| Commodities | 2,989 | | 1,411 | 6,000 | (4,589) |
| Total County Clerk | <u>77,312</u> | | <u>78,331</u> | <u>82,500</u> | <u>(4,169)</u> |
| County Treasurer | | | | | |
| Personal Services | 105,312 | | 102,844 | 107,200 | (4,356) |
| Contractual Services | 7,366 | | 7,958 | 5,500 | 2,458 |
| Commodities | 1,466 | | 1,974 | 2,000 | (26) |
| Capital Outlay | - | | 2,963 | 1,000 | 1,963 |
| Total County Treasurer | <u>\$ 114,144</u> | | <u>115,739</u> | <u>115,700</u> | <u>39</u> |

LOGAN COUNTY, KANSAS

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | | |
|------------------------------|----|--------------|---------|----------|-----------|
| | | | | Variance | |
| | | Prior | | Over | |
| | | Year | | | |
| | | Actual | Actual | Budget | |
| | | | | (Under) | |
| Expenditures (continued) | | | | | |
| County Attorney | | | | | |
| Personal Services | \$ | 75,196 | 75,208 | 80,000 | (4,792) |
| Contractual Services | | 8,347 | 6,413 | 10,000 | (3,587) |
| Commodities | | 3,042 | 2,609 | 3,000 | (391) |
| Capital Outlay | | 2,429 | 22,000 | 4,000 | 18,000 |
| Total County Attorney | | 89,014 | 106,230 | 97,000 | 9,230 |
| Register of Deeds | | | | | |
| Personal Services | | 71,108 | 72,528 | 73,000 | (472) |
| Contractual Services | | 3,299 | 2,750 | 8,500 | (5,750) |
| Commodities | | 2,368 | 2,616 | 5,000 | (2,384) |
| Capital Outlay | | - | 11,562 | 15,000 | (3,438) |
| Total Register of Deeds | | 76,775 | 89,456 | 101,500 | (12,044) |
| Sheriff | | | | | |
| Personal Services | | 160,449 | 169,942 | 166,000 | 3,942 |
| Contractual Services | | 22,990 | 22,192 | 20,500 | 1,692 |
| Commodities | | 24,637 | 22,745 | 24,000 | (1,255) |
| Capital Outlay | | - | - | 2,500 | (2,500) |
| Total Sheriff | | 208,076 | 214,879 | 213,000 | 1,879 |
| Emergency Preparedness | | | | | |
| Personal Services | | 22,749 | 27,714 | 23,300 | 4,414 |
| Contractual Services | | 2,565 | 2,268 | 2,100 | 168 |
| Commodities | | 5,338 | 2,353 | 6,400 | (4,047) |
| Total Emergency Preparedness | | 30,652 | 32,335 | 31,800 | 535 |
| Unified Court | | | | | |
| Contractual Services | | 17,928 | 14,244 | 32,250 | (18,006) |
| Commodities | | - | 2,448 | 2,850 | (402) |
| Capital Outlay | | - | 3,599 | - | 3,599 |
| District Expenses | | 4,733 | 3,264 | 8,100 | (4,836) |
| Total Unified Court | | 22,661 | 23,555 | 43,200 | (19,645) |
| Courthouse General | | | | | |
| Personal Services | | - | 29,544 | - | 29,544 |
| Contractual Services | | 307,800 | 317,147 | 350,000 | (32,853) |
| Commodities | | 48,201 | 58,859 | 180,000 | (121,141) |
| Capital Outlay | | 35,634 | 33,089 | 100,000 | (66,911) |
| Total Courthouse General | \$ | 391,635 | 438,639 | 630,000 | (191,361) |

LOGAN COUNTY, KANSAS
General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|------------------------------------|-------------------------|--------------|-----------|-----------------------------|
| | | Actual | Budget | |
| Expenditures (continued) | | | | |
| Custodian | | | | |
| Personal Services | \$ 33,762 | 27,159 | 33,000 | (5,841) |
| Contractual Services | 1,558 | 1,643 | 1,500 | 143 |
| Commodities | 7,982 | 8,395 | 10,000 | (1,605) |
| Total Custodian | 43,302 | 37,197 | 44,500 | (7,303) |
| Landfill | | | | |
| Personal Services | 12,512 | 13,361 | 13,500 | (139) |
| Contractual Services | 15,651 | 22,134 | 15,000 | 7,134 |
| Commodities | 170 | 1,536 | 2,500 | (964) |
| Total Landfill | 28,333 | 37,031 | 31,000 | 6,031 |
| Drug Enforcement Unit | | | | |
| Personal Services | 49,659 | 50,120 | 51,000 | (880) |
| Commodities | 17,572 | 12,438 | 17,000 | (4,562) |
| Total Drug Enforcement Unit | 67,231 | 62,558 | 68,000 | (5,442) |
| Election | | | | |
| Personal Services | 6,547 | 8,417 | 13,000 | (4,583) |
| Contractual Services | 26,919 | 7,227 | 6,000 | 1,227 |
| Commodities | 3,303 | 12,477 | 21,000 | (8,523) |
| Total Election | 36,769 | 28,121 | 40,000 | (11,879) |
| Appraiser's Cost | | | | |
| Personal Services | 67,584 | 68,933 | 68,900 | 33 |
| Contractual Services | 49,354 | 48,581 | 46,000 | 2,581 |
| Commodities | 4,294 | 5,367 | 8,200 | (2,833) |
| Total Appraiser's Cost | 121,232 | 122,881 | 123,100 | (219) |
| Total Departments | \$ 1,356,332 | 1,434,911 | 1,674,300 | (239,389) |

LOGAN COUNTY, KANSAS
General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|------------------|------------------|-----------------------------|
| | | Actual | Budget | |
| Expenditures (continued) | | | | |
| Area Agency on Aging | \$ 3,500 | 3,500 | 3,500 | - |
| Community Economic Development | 5,000 | 5,000 | 5,000 | - |
| Conservation District | 21,875 | 21,875 | 21,875 | - |
| County Attorney Scholarships | 10,316 | 11,683 | - | 11,683 |
| Dispatching Services | 58,491 | 64,340 | 64,350 | (10) |
| Fair Building | 25,000 | 25,000 | 25,000 | - |
| Fair Maintenance | 32,750 | 32,750 | 32,750 | - |
| Fair Premiums | 8,000 | 8,000 | 8,000 | - |
| Family Shelter | 1,000 | 2,000 | 2,000 | - |
| GIS System | 23,146 | 17,047 | 18,000 | (953) |
| Historical Records | 10,000 | 10,000 | 10,000 | - |
| Jury Trails | 9,207 | 369 | 10,000 | (9,631) |
| Juvenile Detention | 8,700 | 936 | 2,000 | (1,064) |
| Mentally Challenged | 28,000 | 28,000 | 28,000 | - |
| Mental Health | 20,400 | 20,900 | 20,900 | - |
| Nursing Home Operations | 160,000 | 160,000 | 160,000 | - |
| Prairie Dog Eradication | 9,980 | - | 35,000 | (35,000) |
| Prisoner Board | 53,165 | 38,825 | 56,000 | (17,175) |
| Rawlins County Dentistry | 8,000 | 8,000 | 8,000 | - |
| Services for Elderly | 17,000 | 17,000 | 17,000 | - |
| Solid Waste Recycling Fees | 2,596 | 1,999 | 5,000 | (3,001) |
| Western Kansas Child Advocacy | 5,000 | 5,000 | 5,000 | - |
| Wild West Foundation | 15,000 | 15,000 | 15,000 | - |
| Transfers Out | 800,000 | 400,000 | 680,000 | (280,000) |
| Total Expenditures | <u>2,692,458</u> | <u>2,332,135</u> | <u>2,906,675</u> | <u>(574,540)</u> |
| Receipts Over (Under) Expenditures | (107,439) | (300,250) | | |
| Unencumbered Cash - Beginning | <u>2,132,451</u> | <u>2,025,012</u> | | |
| Unencumbered Cash - Ending | \$ <u>2,025,012</u> | <u>1,724,762</u> | | |

LOGAN COUNTY, KANSAS

Road and Bridge Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|--------------|-----------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | \$ 467,391 | 1,159,293 | 1,184,111 | (24,818) |
| Delinquent Tax | 605 | 622 | - | 622 |
| Vehicle Tax | 27,643 | 28,343 | 26,391 | 1,952 |
| Intergovernmental | | | | |
| Special Highway Fuel Tax | 243,922 | 231,776 | 270,912 | (39,136) |
| State Aid | 53,484 | 50,000 | - | 50,000 |
| Sale of Assets | - | 18,000 | - | 18,000 |
| Miscellaneous | 237,266 | 212,304 | 50,000 | 162,304 |
| Total Receipts | 1,030,311 | 1,700,338 | 1,531,414 | 168,924 |
| Expenditures | | | | |
| Personal Services | 376,198 | 340,996 | 420,000 | (79,004) |
| Contractual Services | 58,193 | 98,030 | 60,000 | 38,030 |
| Commodities | 408,722 | 355,896 | 705,000 | (349,104) |
| Capital Outlay | 130,000 | - | - | - |
| Transfers Out | 285,000 | 600,000 | 600,000 | - |
| Total Expenditures | 1,258,113 | 1,394,922 | 1,785,000 | (390,078) |
| Receipts Over (Under) Expenditures | (227,802) | 305,416 | | |
| Unencumbered Cash - Beginning | 701,298 | 473,496 | | |
| Unencumbered Cash - Ending | \$ 473,496 | 778,912 | | |

LOGAN COUNTY, KANSAS

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | Variance |
|---|-------------------------|--------------|---------|-----------------|
| | Prior Year Actual | Actual | Budget | Over (Under) |
| Receipts | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | \$ 130,514 | 141,995 | 144,681 | (2,686) |
| Delinquent Tax | 177 | 171 | - | 171 |
| Vehicle Tax | 7,957 | 7,940 | 7,374 | 566 |
| Intergovernmental | | | | |
| Federal Aid | 6,706 | 25,815 | 1,500 | 24,315 |
| State Aid | 13,121 | 10,524 | 5,000 | 5,524 |
| Grants and Reimbursements | 214,878 | 139,961 | 127,834 | 12,127 |
| Total Receipts | 373,353 | 326,406 | 286,389 | 40,017 |
| Expenditures | | | | |
| Personal Services | 185,714 | 198,639 | 209,000 | (10,361) |
| Contractual Services | 18,592 | 16,992 | 15,900 | 1,092 |
| Commodities | 12,146 | 17,890 | 19,400 | (1,510) |
| Capital Outlay | 116,321 | 53,018 | 100,600 | (47,582) |
| Total Expenditures | 332,773 | 286,539 | 344,900 | (58,361) |
| Receipts Over (Under) Expenditures | 40,580 | 39,867 | | |
| Unencumbered Cash - Beginning | 122,171 | 162,751 | | |
| Prior Year Cancelled Encumbrances | - | 60 | | |
| Unencumbered Cash - Ending | \$ 162,751 | 202,678 | | |

LOGAN COUNTY, KANSAS

Employee Benefits Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|--------------|---------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | \$ 739,681 | 867,944 | 884,606 | (16,662) |
| Delinquent Tax | 1,106 | 963 | - | 963 |
| Vehicle Tax | 48,447 | 45,213 | 41,770 | 3,443 |
| Miscellaneous | 5,122 | 4,808 | - | 4,808 |
| Total Receipts | 794,356 | 918,928 | 926,376 | (7,448) |
| Expenditures | | | | |
| Social Security | 116,769 | 116,843 | 130,000 | (13,157) |
| KPERS | 122,853 | 116,321 | 140,000 | (23,679) |
| Unemployment | 7,256 | 3,152 | 5,000 | (1,848) |
| Medical and Other Insurance | 580,418 | 586,354 | 610,000 | (23,646) |
| Workers' Compensation | 53,288 | 58,337 | 70,000 | (11,663) |
| Total Expenditures | 880,584 | 881,007 | 955,000 | (73,993) |
| Receipts Over (Under) Expenditures | (86,228) | 37,921 | | |
| Unencumbered Cash - Beginning | 151,958 | 65,730 | | |
| Unencumbered Cash - Ending | \$ 65,730 | 103,651 | | |

LOGAN COUNTY, KANSAS

Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|---|-------------------------|--------------|---------|-----------------------------|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | \$ 64,069 | 6,007 | 5,834 | 173 |
| Delinquent Tax | 102 | 86 | - | 86 |
| Vehicle Tax | 4,542 | 3,929 | 3,613 | 316 |
| Chemical Sales | 88,383 | 144,949 | 95,000 | 49,949 |
| Total Receipts | 157,096 | 154,971 | 104,447 | 50,524 |
| Expenditures | | | | |
| Personal Services | 57,207 | 57,853 | 56,400 | 1,453 |
| Contractual Services | 17,217 | 14,499 | 19,000 | (4,501) |
| Commodities | 101,646 | 107,452 | 150,000 | (42,548) |
| Capital Outlay | - | - | 2,000 | (2,000) |
| Transfers Out | 15,000 | 15,000 | 15,000 | - |
| Total Expenditures | 191,070 | 194,804 | 242,400 | (47,596) |
| Receipts Over (Under) Expenditures | (33,974) | (39,833) | | |
| Unencumbered Cash - Beginning | 255,002 | 221,028 | | |
| Unencumbered Cash - Ending | \$ 221,028 | 181,195 | | |

LOGAN COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|----------------|----------------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | \$ 320,729 | 403,591 | 411,433 | (7,842) |
| Delinquent Tax | 539 | 427 | - | 427 |
| Vehicle Tax | 24,012 | 19,753 | 18,096 | 1,657 |
| Total Receipts | 345,280 | 423,771 | <u>429,529</u> | <u>(5,758)</u> |
| Expenditures | | | | |
| Appropriations | 396,050 | 423,771 | <u>429,529</u> | <u>(5,758)</u> |
| Receipts Over (Under) Expenditures | (50,770) | - | | |
| Unencumbered Cash - Beginning | 50,770 | - | | |
| Unencumbered Cash - Ending | \$ - | - | | |

LOGAN COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|---------------|--------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Private Club Liquor Tax | \$ 7,113 | 6,134 | 7,294 | (1,160) |
| Expenditures | | | | |
| Contractual Services | 1,800 | 3,044 | 42,919 | (39,875) |
| Receipts Over (Under) Expenditures | 5,313 | 3,090 | | |
| Unencumbered Cash - Beginning | 28,625 | 33,938 | | |
| Unencumbered Cash - Ending | \$ 33,938 | 37,028 | | |

LOGAN COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|-----------------------|---------------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Transfers In | \$ 15,000 | 15,000 | <u>15,000</u> | <u>-</u> |
| Expenditures | | | | |
| Capital Outlay | <u>10,200</u> | <u>-</u> | <u>60,000</u> | <u>(60,000)</u> |
| Receipts Over (Under) Expenditures | 4,800 | 15,000 | | |
| Unencumbered Cash - Beginning | <u>151,591</u> | <u>156,391</u> | | |
| Unencumbered Cash - Ending | \$ <u>156,391</u> | <u>171,391</u> | | |

LOGAN COUNTY, KANSAS
Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Transfers In | \$ 160,000 | - |
| Expenditures | | |
| Capital Outlay | 86,333 | 326,354 |
| Receipts Over (Under) Expenditures | 73,667 | (326,354) |
| Unencumbered Cash - Beginning | 718,681 | 792,348 |
| Unencumbered Cash - Ending | \$ <u>792,348</u> | <u>465,994</u> |

LOGAN COUNTY, KANSAS
Special Highway Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Transfers In | \$ 125,000 | 600,000 |
| Expenditures | - | - |
| Receipts Over (Under) Expenditures | 125,000 | 600,000 |
| Unencumbered Cash - Beginning | - | 125,000 |
| Unencumbered Cash - Ending | \$ 125,000 | 725,000 |

LOGAN COUNTY, KANSAS
Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Transfers In | \$ 400,000 | 100,000 |
| Expenditures | | |
| Capital Outlay | 180,853 | 148,967 |
| Receipts Over (Under) Expenditures | 219,147 | (48,967) |
| Unencumbered Cash - Beginning | 1,784,915 | 2,004,062 |
| Unencumbered Cash - Ending | \$ 2,004,062 | 1,955,095 |

LOGAN COUNTY, KANSAS
Register of Deeds Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Collections | \$ 5,330 | 8,140 |
| Expenditures | | |
| Capital Outlay | 8,932 | 3,315 |
| Receipts Over (Under) Expenditures | (3,602) | 4,825 |
| Unencumbered Cash - Beginning | 17,589 | 13,987 |
| Unencumbered Cash - Ending | \$ 13,987 | 18,812 |

LOGAN COUNTY, KANSAS
Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Collections | \$ 1,322 | 2,016 |
| Expenditures | | |
| Commodities | 1,706 | - |
| Receipts Over (Under) Expenditures | (384) | 2,016 |
| Unencumbered Cash - Beginning | 8,174 | 7,790 |
| Unencumbered Cash - Ending | \$ 7,790 | 9,806 |

LOGAN COUNTY, KANSAS
Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Collections | \$ 1,322 | 2,016 |
| Expenditures | | |
| Capital Outlay | - | 2,130 |
| Receipts Over (Under) Expenditures | 1,322 | (114) |
| Unencumbered Cash - Beginning | 7,674 | 8,996 |
| Unencumbered Cash - Ending | \$ 8,996 | 8,882 |

LOGAN COUNTY, KANSAS
Prairie Dog Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|---|-------------------------|----------------|---------|-----------------------------|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Miscellaneous | \$ 52,755 | 47,905 | 60,000 | (12,095) |
| Expenditures | | | | |
| Personal Services | 1,605 | - | 2,000 | (2,000) |
| Contractual Services | 2,900 | - | 1,500 | (1,500) |
| Commodities | 29,095 | 47,274 | 100,000 | (52,726) |
| Total Expenditures | 33,600 | 47,274 | 103,500 | (56,226) |
| Receipts Over (Under) Expenditures | 19,155 | 631 | | |
| Unencumbered Cash - Beginning | 84,072 | 103,227 | | |
| Unencumbered Cash - Ending | \$ 103,227 | 103,858 | | |

LOGAN COUNTY, KANSAS

Ambulance Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | | Current Year | | |
|---|-------------------------|--------------|---------|-----------------------------|
| | Prior Year Actual | Actual | Budget | Variance Over (Under) |
| Receipts | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | \$ 386,964 | 89,758 | 89,846 | (88) |
| Delinquent Tax | 170 | 479 | - | 479 |
| Vehicle Tax | 5,652 | 22,194 | 21,884 | 310 |
| Collections | 157,596 | 162,640 | 70,000 | 92,640 |
| Miscellaneous | 9,686 | 16,441 | - | 16,441 |
| Total Receipts | 560,068 | 291,512 | 181,730 | 109,782 |
| Expenditures | | | | |
| Personal Services | 190,874 | 192,473 | 200,000 | (7,527) |
| Contractual Services | 35,494 | 34,586 | 42,000 | (7,414) |
| Commodities | 37,077 | 38,406 | 20,000 | 18,406 |
| Capital Outlay | 92,625 | 941 | 75,000 | (74,059) |
| Miscellaneous | 430 | 1,814 | - | 1,814 |
| Total Expenditures | 356,500 | 268,220 | 337,000 | (68,780) |
| Receipts Over (Under) Expenditures | 203,568 | 23,292 | | |
| Unencumbered Cash - Beginning | 152,121 | 355,689 | | |
| Unencumbered Cash - Ending | \$ 355,689 | 378,981 | | |

LOGAN COUNTY, KANSAS
Multi-County Health Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Collections | \$ 4,316 | 3,739 |
| Expenditures | | |
| Commodities | 2,301 | 1,661 |
| Receipts Over (Under) Expenditures | 2,015 | 2,078 |
| Unencumbered Cash - Beginning | 8,726 | 10,741 |
| Unencumbered Cash - Ending | \$ 10,741 | 12,819 |

LOGAN COUNTY, KANSAS
Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Transfers In | \$ 400,000 | 300,000 |
| Expenditures | | |
| Capital Outlay | - | 63,000 |
| Receipts Over (Under) Expenditures | 400,000 | 237,000 |
| Unencumbered Cash - Beginning | 1,345,106 | 1,745,106 |
| Unencumbered Cash - Ending | \$ 1,745,106 | 1,982,106 |

LOGAN COUNTY, KANSAS
SPARKS Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Federal Aid - SPARKS | \$ - | 552,252 |
| Interest | - | 231 |
| Total Receipts | - | 552,483 |
| Expenditures | | |
| SPARKS Disbursements | - | 551,700 |
| Receipts Over (Under) Expenditures | - | 783 |
| Unencumbered Cash - Beginning | - | - |
| Unencumbered Cash - Ending | \$ - | 783 |

LOGAN COUNTY, KANSAS

Bond and Interest Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2020

(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|--|-------------------------|--------------|--------------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | \$ 12,900 | 12,755 | 12,948 | (193) |
| Delinquent Tax | 89 | 17 | - | 17 |
| Vehicle Tax | 3,799 | 969 | 723 | 246 |
| Sales Tax | 236,889 | 232,768 | 118,200 | 114,568 |
| Bond of America Interest | 31,937 | 28,658 | - | 28,658 |
| Bond Proceeds | - | 1,520,000 | - | 1,520,000 |
| Total Receipts | 285,614 | 1,795,167 | 131,871 | 1,663,296 |
| Expenditures | | | | |
| Principal | 347,280 | 1,740,000 | 260,000 | 1,480,000 |
| Interest | - | 86,780 | 56,407 | 30,373 |
| Cost Of Issuance | - | 23,380 | - | 23,380 |
| Cash Basis Reserve | - | - | 150,000 | (150,000) |
| (a) Adjustment for Qualifying Budget Credit | - | - | 1,520,000 | (1,520,000) |
| Total Expenditures | 347,280 | 1,850,160 | 1,986,407 | (136,247) |
| Receipts Over (Under) Expenditures | (61,666) | (54,993) | | |
| Unencumbered Cash - Beginning | 531,024 | 469,358 | | |
| Unencumbered Cash - Ending | \$ 469,358 | 414,365 | | |
| (a) Adjustment for Qualifying Budget Credit | | | | |
| Bond Proceeds Over Budgeted Amount | | | \$ 1,520,000 | |

LOGAN COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Interest on Investments | \$ 32,866 | 29,718 |
| Expenditures | | |
| Appropriation | - | 30,536 |
| Receipts Over (Under) Expenditures | 32,866 | (818) |
| Unencumbered Cash - Beginning | 1,548,917 | 1,581,783 |
| Unencumbered Cash - Ending | \$ 1,581,783 | 1,580,965 |

LOGAN COUNTY, KANSAS
Prosecuting Attorney Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Collections | \$ 1,161 | 813 |
| Expenditures | | |
| Capital Outlay | 459 | 488 |
| Receipts Over (Under) Expenditures | 702 | 325 |
| Unencumbered Cash - Beginning | 1,244 | 1,946 |
| Unencumbered Cash - Ending | \$ 1,946 | 2,271 |

LOGAN COUNTY, KANSAS
Special Motor Vehicle Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Collections | \$ 30,045 | 30,275 |
| Expenditures | | |
| Personal Services | 14,265 | 13,634 |
| Contractual Services | 703 | 572 |
| Commodities | 2,636 | 2,562 |
| Capital Outlay | 7,248 | 2,130 |
| Transfers Out | 5,193 | 11,377 |
| Total Expenditures | 30,045 | 30,275 |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash - Beginning | - | - |
| Unencumbered Cash - Ending | \$ - | - |

LOGAN COUNTY, KANSAS
Fire District No. 1 - General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020
(With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year | | Variance Over (Under) |
|---|-------------------------|-----------------|---------|-----------------------------|
| | | Actual | Budget | |
| Receipts | | | | |
| Taxes and Shared Revenues | | | | |
| Ad Valorem Tax | \$ 145,863 | 183,487 | 184,831 | (1,344) |
| Delinquent Tax | 165 | 133 | - | 133 |
| Vehicle Tax | 3,612 | 3,138 | 4,729 | (1,591) |
| Miscellaneous | 330 | - | - | - |
| Total Receipts | 149,970 | 186,758 | 189,560 | (2,802) |
| Expenditures | | | | |
| Personal Services | 48,758 | 57,493 | 42,225 | 15,268 |
| Contractual Services | 5,089 | 6,337 | 17,000 | (10,663) |
| Commodities | 36,317 | 27,266 | 33,000 | (5,734) |
| Capital Outlay | 38,595 | 37,669 | 60,000 | (22,331) |
| Transfers Out | 80,000 | 80,000 | 80,000 | - |
| Total Expenditures | 208,759 | 208,765 | 232,225 | (23,460) |
| Receipts Over (Under) Expenditures | (58,789) | (22,007) | | |
| Unencumbered Cash - Beginning | 129,103 | 70,314 | | |
| Unencumbered Cash - Ending | \$ 70,314 | 48,307 | | |

LOGAN COUNTY, KANSAS
Fire District No. 1 - Special Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2020
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2019)

| | Prior Year Actual | Current Year Actual |
|---|-------------------------|---------------------------|
| Receipts | | |
| Transfers In | \$ 80,000 | 80,000 |
| Expenditures | | |
| Capital Outlay | 55,734 | 47,105 |
| Receipts Over (Under) Expenditures | 24,266 | 32,895 |
| Unencumbered Cash - Beginning | 241,689 | 265,955 |
| Unencumbered Cash - Ending | \$ 265,955 | 298,850 |

LOGAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

| Funds | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|----------------------------------|------------------------------|-------------------|-------------------|---------------------------|
| Distributable Funds | | | | |
| Neighborhood Revitalization | \$ 4,367 | 103,856 | 103,731 | 4,492 |
| Current Tax | 6,717,904 | 9,557,268 | 9,550,003 | 6,725,169 |
| Advance Tax | 864 | 10,329 | 10,154 | 1,039 |
| Excise Tax | - | 164 | 164 | - |
| Escrow Tax | 24,453 | 9,090 | 7,974 | 25,569 |
| Motor Vehicle Tax | - | 565,542 | 565,542 | - |
| Delinquent Personal Property | 10,240 | 13,582 | 11,638 | 12,184 |
| Redemptions | 33,544 | 111,904 | 40,105 | 105,343 |
| Kansas Mineral (Severance) | 19,665 | 42,497 | 53,745 | 8,417 |
| Motor Vehicle Department | - | 353,635 | 353,635 | - |
| Special Clearing Fund | - | 9,581 | 9,581 | - |
| Long and Short Cash | 1,143 | 11,689 | 11,915 | 917 |
| Total Distributable Funds | 6,812,180 | 10,789,137 | 10,718,187 | 6,883,130 |
| State Funds | | | | |
| State Educational Building | 782 | 72,132 | 72,200 | 714 |
| State Institutional | 390 | 36,066 | 36,099 | 357 |
| Total State Funds | 1,172 | 108,198 | 108,299 | 1,071 |
| Subdivision Funds | | | | |
| Cities | 40,255 | 1,422,190 | 1,429,269 | 33,176 |
| Townships | 5,751 | 820,099 | 810,817 | 15,033 |
| School Districts | 21,212 | 3,231,272 | 3,233,970 | 18,514 |
| Northwest KS Library System | 375 | 59,055 | 59,052 | 378 |
| Total Subdivision Funds | 67,593 | 5,532,616 | 5,533,108 | 67,101 |
| Total | \$ 6,880,945 | 16,429,951 | 16,359,594 | 6,951,302 |

LOGAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

| <u>Funds</u> | <u>Beginning Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Cash Balance</u> |
|---------------------------------------|---------------------------------------|------------------|----------------------|------------------------------------|
| State Mortgage Registration | \$ 631 | 4,032 | 3,738 | 925 |
| Drivers License | - | 4,664 | 4,664 | - |
| Clerk of District Court Judgment Fees | 432 | 1,260 | 1,404 | 288 |
| Special City and County Highway | - | 267,054 | 267,054 | - |
| Golden Prairie Extension | 1,937 | 162,366 | 162,598 | 1,705 |
| Sales Tax | - | 203,158 | 203,158 | - |
| Game License | - | 4,936 | 4,936 | - |
| Payroll Clearing | 108,775 | 1,007,572 | 1,043,648 | 72,699 |
| Concealed Handgun | 2,901 | 1,007 | 1,005 | 2,903 |
| Registered Offender | 642 | 680 | 445 | 877 |
| Special Sheriff Vin Inspection | 3,086 | 3,240 | 2,300 | 4,026 |
| Special Stray | 3,027 | - | - | 3,027 |
| Pending Drug Forfeiture | 336,774 | 400,991 | 345,708 | 392,057 |
| Drug Forfeiture | 123,221 | 346,723 | 290,857 | 179,087 |
| County Attorney Drug Forfeiture | 90,362 | 12,625 | 9,855 | 93,132 |
| Law Library | 11,942 | 3,799 | 171 | 15,570 |
| County Clerk | - | 7,164 | 7,164 | - |
| Clerk of District Court | 3,783 | 121,626 | 121,924 | 3,485 |
| Register of Deeds | - | 75,677 | 75,677 | - |
| Sheriff | 70 | 9,697 | 9,573 | 194 |
| Total | \$ 687,583 | 2,638,271 | 2,555,879 | 769,975 |