

**LOGAN COUNTY, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended December 31, 2019

**LOGAN COUNTY, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended December 31, 2019

---

**TABLE OF CONTENTS**

Independent Auditors' Report .....	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis .....	4
Notes to Financial Statement.....	6

**Regulatory-Required Supplementary Information**

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis .....	14
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

**Governmental Type Funds**

**General Fund**

2-1 General Fund .....	15
------------------------	----

**Special Purpose Funds**

2-2 Road and Bridge Fund .....	19
2-3 Health Fund .....	20
2-4 Employee Benefits Fund .....	21
2-5 Noxious Weed Fund .....	22
2-6 Hospital Maintenance Fund .....	23
2-7 Special Alcohol and Drug Fund .....	24
2-8 Noxious Weed Capital Outlay Fund .....	25
2-9 Special Machinery Fund .....	26
2-10 Special Highway Improvement Fund .....	27
2-11 Equipment Reserve Fund .....	28
2-12 Register of Deeds Technology Fund .....	29
2-13 Clerk Technology Fund .....	30
2-14 Treasurer Technology Fund .....	31
2-15 Prairie Dog Fund .....	32
2-16 Ambulance Fund .....	33
2-17 Multi-County Health Fund .....	34
2-18 Capital Improvement Fund .....	35

**Bond and Interest Fund**

2-19 Bond and Interest Fund .....	36
-----------------------------------	----

**Trust Funds**

2-20 Oil and Gas Depletion Trust .....	37
2-21 Prosecuting Attorney Training Fund .....	38
2-22 Special Motor Vehicle Fund .....	39

**LOGAN COUNTY, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended December 31, 2019

---

**TABLE OF CONTENTS (continued)**

**Related Municipal Entities**

2-23 Fire District No. 1 – General Fund .....	40
2-24 Fire District No. 1 – Special Fund .....	41

**Schedule 3 – Summary of Receipts and Disbursements – Regulatory Basis**

3-1 Distributable Funds, State Funds, and Subdivision Funds .....	42
3-2 Agency Funds .....	43

## 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, 2019 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, 2019, 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, 2019, 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, 2018 (not presented herein), and have issued our report thereon dated August 5, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 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 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (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 2018 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 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures

applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 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 2018 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, 2018, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

September 8, 2020

**LOGAN COUNTY, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Fund</b>	\$ 2,132,451	-	2,585,019	2,692,458	<b>2,025,012</b>	66,153	<b>2,091,165</b>
<b>Special Purpose Funds</b>							
Road and Bridge Fund	701,298	-	1,030,311	1,258,113	<b>473,496</b>	20,317	<b>493,813</b>
Health Fund	122,171	-	373,353	332,773	<b>162,751</b>	2,141	<b>164,892</b>
Employee Benefits Fund	151,958	-	794,356	880,584	<b>65,730</b>	21	<b>65,751</b>
Noxious Weed Fund	255,002	-	157,096	191,070	<b>221,028</b>	2,313	<b>223,341</b>
Hospital Maintenance Fund	50,770	-	345,280	396,050	-	39,691	<b>39,691</b>
Special Alcohol and Drug Fund	28,625	-	7,113	1,800	<b>33,938</b>	-	<b>33,938</b>
Noxious Weed Capital Outlay Fund	151,591	-	15,000	10,200	<b>156,391</b>	-	<b>156,391</b>
Special Machinery Fund	718,681	-	160,000	86,333	<b>792,348</b>	-	<b>792,348</b>
Special Highway Improvement Fund	-	-	125,000	-	<b>125,000</b>	-	<b>125,000</b>
Equipment Reserve Fund	1,784,915	-	400,000	180,853	<b>2,004,062</b>	-	<b>2,004,062</b>
Register of Deeds Technology Fund	17,589	-	5,330	8,932	<b>13,987</b>	-	<b>13,987</b>
Clerk Technology Fund	8,174	-	1,322	1,706	<b>7,790</b>	-	<b>7,790</b>
Treasurer Technology Fund	7,674	-	1,322	-	<b>8,996</b>	-	<b>8,996</b>
Prairie Dog Fund	84,072	-	52,755	33,600	<b>103,227</b>	-	<b>103,227</b>
Ambulance Fund	152,121	-	560,068	356,500	<b>355,689</b>	3,704	<b>359,393</b>
Multi-County Health Fund	8,726	-	4,316	2,301	<b>10,741</b>	-	<b>10,741</b>
Capital Improvement Fund	1,345,106	-	400,000	-	<b>1,745,106</b>	-	<b>1,745,106</b>
<b>Bond and Interest Fund</b>							
Bond and Interest Fund	531,024	-	285,614	347,280	<b>469,358</b>	-	<b>469,358</b>
<b>Trust Funds</b>							
Oil and Gas Depletion Trust	1,548,917	-	32,866	-	<b>1,581,783</b>	-	<b>1,581,783</b>
Prosecuting Attorney Training Fund	1,244	-	1,161	459	<b>1,946</b>	-	<b>1,946</b>
Special Motor Vehicle Fund	-	-	30,045	30,045	-	-	-
<b>Total Primary Government</b>	<b>\$ 9,802,109</b>	<b>-</b>	<b>7,367,327</b>	<b>6,811,057</b>	<b>10,358,379</b>	<b>134,340</b>	<b>10,492,719</b>

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, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Related Municipal Entity</b>							
Fire District No. 1 - General Fund	\$ 129,103	-	149,970	208,759	<b>70,314</b>	9,794	<b>80,108</b>
Fire District No. 1 - Special Fund	241,689	-	80,000	55,734	<b>265,955</b>	-	<b>265,955</b>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>	<b>\$ 10,172,901</b>	<b>-</b>	<b>7,597,297</b>	<b>7,075,550</b>	<b>10,694,648</b>	<b>144,134</b>	<b>10,838,782</b>
<b>Composition of Cash</b>							
Checking Accounts							\$ 15,388,042
Savings Accounts							236,684
Cash on Hand							802
Certificates of Deposits							<u>2,781,783</u>
Total Primary Government and Related Municipal Entity							<u>18,407,311</u>
Distributable Funds per Schedule 3-1							(6,880,945)
Agency Funds per Schedule 3-2							<u>(687,584)</u>
<b>Total Primary Government (Excluding Distributable and Agency Funds)</b>							<b>\$ 10,838,782</b>

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



**LOGAN COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2019

---

**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, 2019.

**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.).

**LOGAN COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2019

---

**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, 2019

---

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, Treasurer Technology Fund, Clerk Technology Fund, Multi-County Health Fund, and Capital Improvement 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, 2019.

At December 31, 2019, the County's carrying amount of deposits was \$18,407,311 and the bank balance was \$18,766,319. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,260,404 was covered by federal depository insurance, \$7,555,915 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$9,950,000 was secured with letters of credit.

**LOGAN COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2019

---

**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, 2019.

**NOTE 4 – 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, 2019 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	\$ 400,000
General Fund	Capital Improvement Fund	K.S.A. 19-120	400,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	160,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-141g	125,000
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	5,193

**NOTE 5 – 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 6 – 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 7 – 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 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 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The County did not remit its interest and principal payments to the fiscal agent at least 20 days before their maturity, which is a violation of K.S.A. 10-130.

**LOGAN COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2019

---

**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](http://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 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$110,365 for the year ended December 31, 2019.

**Net Pension Liability**

At December 31, 2019, the County's proportionate share of the collective net pension liability reported by KPERS was \$931,279. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019

---

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](http://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, 2019.

**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 \$198,825 and the estimated post-closure cost is \$508,936. These figures comprise the estimated closure and post-closure cost of \$707,761. At December 31, 2019, the permit for

**LOGAN COUNTY, KANSAS**  
Notes to Financial Statement  
December 31, 2019

---

2019 identifies that the remaining volume capacity of the site is 15% of the original capacity and that the remaining life of the landfill is 9 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 is in compliance with the financial test as of December 31, 2019.

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 – SUBSEQUENT EVENTS**

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, the County is unable to reasonably determine the effects of this virus on the operations of the municipality. The County has evaluated subsequent events through September 8, 2020, which is the date the financial statement was available to be issued.

**NOTE 15 – 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.

**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, 2019

Changes in long-term liabilities for the County for the year ended December 31, 2019, 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
<b>General Obligation Bonds</b>									
Series 2010 - B (Build America Bonds)	4.20-5.20%	9/3/2010	\$ 1,990,000	9/1/2025	\$ 1,990,000	-	(250,000)	<b>1,740,000</b>	97,280
<b>Capital Lease</b>									
First National Bank	3.94%	5/21/2019	112,736	5/15/2021	-	112,736	(76,805)	<b>35,931</b>	1,674
<b>Total Contractual Indebtedness</b>					<b>\$ 1,990,000</b>	<b>112,736</b>	<b>(326,805)</b>	<b>1,775,931</b>	<b>98,954</b>

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

	YEAR						
	2020	2021	2022	2023	2024	2025	Total
<b>Principal</b>							
General Obligation Bonds	\$ 260,000	270,000	280,000	295,000	310,000	325,000	<b>1,740,000</b>
Capital Lease	-	35,931	-	-	-	-	<b>35,931</b>
<b>Total Principal</b>	<b>260,000</b>	<b>305,931</b>	<b>280,000</b>	<b>295,000</b>	<b>310,000</b>	<b>325,000</b>	<b>1,775,931</b>
<b>Interest</b>							
General Obligation Bonds	56,407	48,971	40,898	48,360	33,020	16,900	<b>244,556</b>
Capital Lease	-	2,663	-	-	-	-	<b>2,663</b>
<b>Total Interest</b>	<b>56,407</b>	<b>51,634</b>	<b>40,898</b>	<b>48,360</b>	<b>33,020</b>	<b>16,900</b>	<b>247,219</b>
<b>Total Principal and Interest</b>	<b>\$ 316,407</b>	<b>357,565</b>	<b>320,898</b>	<b>343,360</b>	<b>343,020</b>	<b>341,900</b>	<b>2,023,150</b>



**LOGAN COUNTY, KANSAS**

Regulatory-Required Supplementary Information

**LOGAN COUNTY, KANSAS**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>					
<b>General Fund</b>	\$ 3,360,763	-	3,360,763	<b>2,692,458</b>	(668,305)
<b>Special Purpose Funds</b>					
Road and Bridge Fund	1,260,000	-	1,260,000	<b>1,258,113</b>	(1,887)
Health Fund	335,780	-	335,780	<b>332,773</b>	(3,007)
Employee Benefits Fund	907,500	-	907,500	<b>880,584</b>	(26,916)
Noxious Weed Fund	285,000	-	285,000	<b>191,070</b>	(93,930)
Hospital Maintenance Fund	400,000	-	400,000	<b>396,050</b>	(3,950)
Special Alcohol and Drug Fund	33,281	-	33,281	<b>1,800</b>	(31,481)
Noxious Weed Capital Outlay Fund	129,671	-	129,671	<b>10,200</b>	(119,471)
Prairie Dog Fund	163,406	-	163,406	<b>33,600</b>	(129,806)
Ambulance Fund	462,000	-	462,000	<b>356,500</b>	(105,500)
<b>Bond and Interest Fund</b>					
Bond and Interest Fund	462,232	-	462,232	<b>347,280</b>	(114,952)
<b>Related Municipal Entity</b>					
Fire District No. 1 - General Fund	232,225	-	232,225	<b>208,759</b>	(23,466)

## LOGAN COUNTY, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

			Current Year		
	Prior Year Actual		Actual	Budget	Variance Over Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Ad Valorem Tax	\$ 1,932,838		1,818,139	1,857,150	(39,011)
Delinquent Tax	2,391		3,280	-	3,280
Vehicle Tax	111,507		123,376	115,904	7,472
Intangibles	11,037		14,275	9,192	5,083
Mineral Production Tax	36,463		48,652	10,000	38,652
Sales Tax	231,394		233,409	100,000	133,409
Escaped Tax	88		-	-	-
Intergovernmental					
State Aid	161		4,477	-	4,477
Licenses and Fees					
Mortgage Registration Fees	8,159		-	10,000	(10,000)
Co. Clerk - Co. Share Game and Park	203		165	-	165
County Offices	65,858		58,716	25,000	33,716
Antique Motor Vehicle Regist. Fees	1,695		1,705	-	1,705
Interest on Taxes	15,516		10,737	-	10,737
Interest on Investments	93,350		147,372	10,000	137,372
Miscellaneous	183,016		110,936	-	110,936
Rents and Leases	5,187		4,587	1,200	3,387
Transfers In	13,302		5,193	-	5,193
Neighborhood Revitalization	(24,568)		-	(12,474)	12,474
<b>Total Receipts</b>	<u>2,687,597</u>		<u>2,585,019</u>	<u>2,125,972</u>	<u>459,047</u>
<b>Expenditures</b>					
<b>County Commission</b>					
Personal Services	45,544		46,448	46,300	148
Contractual Services	83		1,037	700	337
Commodities	1,455		1,711	5,000	(3,289)
<b>Total County Commission</b>	<u>47,082</u>		<u>49,196</u>	<u>52,000</u>	<u>(2,804)</u>
<b>County Clerk</b>					
Personal Services	69,716		71,108	72,000	(892)
Contractual Services	1,641		3,215	3,500	(285)
Commodities	2,797		2,989	6,000	(3,011)
Transfers Out	-		-	10,000	(10,000)
<b>Total County Clerk</b>	<u>\$ 74,154</u>		<u>77,312</u>	<u>91,500</u>	<u>(14,188)</u>

## LOGAN COUNTY, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>County Treasurer</b>				
Personal Services	\$ 101,781	<b>105,312</b>	105,000	312
Contractual Services	7,689	<b>7,366</b>	5,500	1,866
Commodities	1,878	<b>1,466</b>	2,000	(534)
Capital Outlay	-	-	1,000	(1,000)
<b>Total County Treasurer</b>	<u>111,348</u>	<u><b>114,144</b></u>	<u>113,500</u>	<u>644</u>
<b>County Attorney</b>				
Personal Services	71,451	<b>75,196</b>	74,000	1,196
Contractual Services	9,921	<b>8,347</b>	10,000	(1,653)
Commodities	815	<b>3,042</b>	5,000	(1,958)
Capital Outlay	-	<b>2,429</b>	4,000	(1,571)
<b>Total County Attorney</b>	<u>82,187</u>	<u><b>89,014</b></u>	<u>93,000</u>	<u>(3,986)</u>
<b>Register of Deeds</b>				
Personal Services	69,716	<b>71,108</b>	71,000	108
Contractual Services	3,618	<b>3,299</b>	8,500	(5,201)
Commodities	2,919	<b>2,368</b>	5,000	(2,632)
<b>Total Register of Deeds</b>	<u>76,253</u>	<u><b>76,775</b></u>	<u>84,500</u>	<u>(7,725)</u>
<b>Sheriff</b>				
Personal Services	152,755	<b>160,449</b>	161,800	(1,351)
Contractual Services	27,103	<b>22,990</b>	18,700	4,290
Commodities	25,375	<b>24,637</b>	27,500	(2,863)
Capital Outlay	398	-	5,000	(5,000)
<b>Total Sheriff</b>	<u>205,631</u>	<u><b>208,076</b></u>	<u>213,000</u>	<u>(4,924)</u>
<b>Emergency Preparedness</b>				
Personal Services	22,304	<b>22,749</b>	22,800	(51)
Contractual Services	3,255	<b>2,565</b>	2,100	465
Commodities	4,637	<b>5,338</b>	6,300	(962)
<b>Total Emergency Preparedness</b>	<u>30,196</u>	<u><b>30,652</b></u>	<u>31,200</u>	<u>(548)</u>
<b>Unified Court</b>				
Contractual Services	22,417	<b>17,928</b>	13,750	4,178
Commodities	-	-	2,850	(2,850)
Capital Outlay	-	-	7,394	(7,394)
District Expenses	5,291	<b>4,733</b>	-	4,733
<b>Total Unified Court</b>	<u>\$ 27,708</u>	<u><b>22,661</b></u>	<u>23,994</u>	<u>(1,333)</u>

## LOGAN COUNTY, KANSAS

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>Courthouse General</b>				
Personal Services	\$ 2,330	-	-	-
Contractual Services	328,375	307,800	350,000	(42,200)
Commodities	27,255	48,201	140,000	(91,799)
Capital Outlay	36,624	35,634	200,000	(164,366)
<b>Total Courthouse General</b>	394,584	391,635	690,000	(298,365)
<b>Custodian</b>				
Personal Services	32,926	33,762	31,000	2,762
Contractual Services	1,977	1,558	2,500	(942)
Commodities	8,098	7,982	9,000	(1,018)
<b>Total Custodian</b>	43,001	43,302	42,500	802
<b>Landfill</b>				
Personal Services	13,407	12,512	13,500	(988)
Contractual Services	8,810	15,651	11,000	4,651
Commodities	6,631	170	2,500	(2,330)
Capital Outlay	-	-	4,000	(4,000)
<b>Total Landfill</b>	28,848	28,333	31,000	(2,667)
<b>Drug Enforcement Unit</b>				
Personal Services	49,953	49,659	68,000	(18,341)
Commodities	16,825	17,572	-	17,572
<b>Total Drug Enforcement Unit</b>	66,778	67,231	68,000	(769)
<b>Election</b>				
Personal Services	7,354	6,547	14,000	(7,453)
Contractual Services	20,015	26,919	6,000	20,919
Commodities	971	3,303	21,000	(17,697)
Capital Outlay	5,016	-	-	-
<b>Total Election</b>	33,356	36,769	41,000	(4,231)
<b>Appraiser's Cost</b>				
Personal Services	66,261	67,584	67,500	84
Contractual Services	44,469	49,354	46,000	3,354
Commodities	6,337	4,294	6,700	(2,406)
<b>Total Appraiser's Cost</b>	117,067	121,232	120,200	1,032
<b>Total Departments</b>	\$ 1,338,193	1,356,332	1,695,394	(339,062)

**LOGAN COUNTY, KANSAS**  
**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
Area Agency on Aging	\$ 3,500	<b>3,500</b>	3,500	-
Capital Improvement	20,711	-	-	-
Community Economic Development	5,000	<b>5,000</b>	25,000	(20,000)
Conservation District	21,875	<b>21,875</b>	21,875	-
County Attorney Scholarships	6,564	<b>10,316</b>	-	10,316
Dispatching Services	55,705	<b>58,491</b>	57,300	1,191
Fair Building	25,000	<b>25,000</b>	25,000	-
Fair Maintenance	32,750	<b>32,750</b>	32,750	-
Fair Premiums	8,000	<b>8,000</b>	8,000	-
Family Shelter	-	<b>1,000</b>	1,000	-
GIS System	18,754	<b>23,146</b>	18,000	5,146
Historical Records	12,500	<b>10,000</b>	10,000	-
Jury Trails	4,072	<b>9,207</b>	20,000	(10,793)
Juvenile Detention	-	<b>8,700</b>	6,000	2,700
Mentally Challenged	28,000	<b>28,000</b>	28,000	-
Mental Health	20,400	<b>20,400</b>	20,400	-
Nursing Home Operations	160,000	<b>160,000</b>	160,000	-
Prairie Dog Eradication	-	<b>9,980</b>	75,000	(65,020)
Prisoner Board	59,548	<b>53,165</b>	56,000	(2,835)
Rawlins County Dentistry	8,000	<b>8,000</b>	8,000	-
Services for Elderly	17,000	<b>17,000</b>	17,000	-
Silver-Hair Legislature Inc.	-	-	300	(300)
Solid Waste Recycling Fees	2,945	<b>2,596</b>	5,000	(2,404)
Western Kansas Child Advocacy	5,000	<b>5,000</b>	5,000	-
Wild West Foundation	15,000	<b>15,000</b>	15,000	-
Transfers Out	800,000	<b>800,000</b>	1,047,244	(247,244)
<b>Total Expenditures</b>	<u>2,668,517</u>	<u><b>2,692,458</b></u>	<u>3,360,763</u>	<u>(668,305)</u>
<b>Receipts Over (Under) Expenditures</b>	19,080	<b>(107,439)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>2,113,371</u>	<u><b>2,132,451</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 2,132,451</u>	<u><b>2,025,012</b></u>		

**LOGAN COUNTY, KANSAS**  
**Road and Bridge Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 422,128	<b>467,391</b>	477,761	(10,370)
Delinquent Tax	600	<b>605</b>	-	605
Vehicle Tax	36,363	<b>27,643</b>	25,273	2,370
Escaped Tax	24	-	-	-
Intergovernmental				
Special Highway Fuel Tax	239,896	<b>243,922</b>	266,449	(22,527)
State Aid	45,686	<b>53,484</b>	-	53,484
Insurance Proceeds	4,224	-	-	-
Miscellaneous	179,653	<b>237,266</b>	50,000	187,266
Neighborhood Revitalization	(5,357)	-	(3,205)	3,205
<b>Total Receipts</b>	<u>923,217</u>	<u><b>1,030,311</b></u>	<u>816,278</u>	<u>214,033</u>
<b>Expenditures</b>				
Personal Services	339,286	<b>376,198</b>	380,000	(3,802)
Contractual Services	122,100	<b>58,193</b>	50,000	8,193
Commodities	345,993	<b>408,722</b>	500,000	(91,278)
Capital Outlay	-	<b>130,000</b>	130,000	-
Transfers Out	300,000	<b>285,000</b>	200,000	85,000
<b>Total Expenditures</b>	<u>1,107,379</u>	<u><b>1,258,113</b></u>	<u>1,260,000</u>	<u>(1,887)</u>
<b>Receipts Over (Under) Expenditures</b>	(184,162)	<b>(227,802)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>885,460</u>	<u><b>701,298</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 701,298</u>	<u><b>473,496</b></u>		

**LOGAN COUNTY, KANSAS**  
**Health Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 123,741	<b>130,514</b>	133,481	(2,967)
Delinquent Tax	110	<b>177</b>	-	177
Vehicle Tax	7,943	<b>7,957</b>	7,425	532
Escaped Tax	6	-	-	-
Intergovernmental				
Federal Aid	4,597	<b>6,706</b>	1,500	5,206
State Aid	6,012	<b>13,121</b>	5,000	8,121
Grants and Reimbursements	187,224	<b>214,878</b>	127,834	87,044
Neighborhood Revitalization	(1,574)	-	(895)	895
<b>Total Receipts</b>	<u>328,059</u>	<u><b>373,353</b></u>	<u>274,345</u>	<u>99,008</u>
<b>Expenditures</b>				
Personal Services	164,537	<b>185,714</b>	205,000	(19,286)
Contractual Services	18,756	<b>18,592</b>	16,200	2,392
Commodities	17,877	<b>12,146</b>	19,580	(7,434)
Capital Outlay	95,599	<b>116,321</b>	90,000	26,321
Supplies	-	-	5,000	(5,000)
<b>Total Expenditures</b>	<u>296,769</u>	<u><b>332,773</b></u>	<u>335,780</u>	<u>(3,007)</u>
<b>Receipts Over (Under) Expenditures</b>	31,290	<b>40,580</b>		
<b>Unencumbered Cash - Beginning</b>	<u>90,881</u>	<u><b>122,171</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>122,171</u>	<u><b>162,751</b></u>		



## LOGAN COUNTY, KANSAS

## Employee Benefits Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 760,572	739,681	756,163	(16,482)
Delinquent Tax	625	1,106	-	1,106
Vehicle Tax	41,827	48,447	45,637	2,810
Escaped Tax	34	-	-	-
Miscellaneous	2,428	5,122	-	5,122
Neighborhood Revitalization	(9,674)	-	(5,072)	5,072
<b>Total Receipts</b>	795,812	794,356	796,728	(2,372)
<b>Expenditures</b>				
Social Security	111,912	116,769	125,000	(8,231)
KPERS	115,343	122,853	145,000	(22,147)
Unemployment	1,295	7,256	7,500	(244)
Medical and Other Insurance	565,946	580,418	540,000	40,418
Workers' Compensation	49,953	53,288	90,000	(36,712)
<b>Total Expenditures</b>	844,449	880,584	907,500	(26,916)
<b>Receipts Over (Under) Expenditures</b>	(48,637)	(86,228)		
<b>Unencumbered Cash - Beginning</b>	200,595	151,958		
<b>Unencumbered Cash - Ending</b>	\$ 151,958	65,730		

## LOGAN COUNTY, KANSAS

## Noxious Weed Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 70,178	64,069	65,410	(1,341)
Delinquent Tax	73	102	-	102
Vehicle Tax	5,138	4,542	4,207	335
Escaped Tax	4	-	-	-
Chemical Sales	124,066	88,383	100,000	(11,617)
Neighborhood Revitalization	(892)	-	(439)	439
<b>Total Receipts</b>	198,567	157,096	169,178	(12,082)
<b>Expenditures</b>				
Personal Services	56,404	57,207	55,000	2,207
Contractual Services	15,395	17,217	21,000	(3,783)
Commodities	82,419	101,646	190,000	(88,354)
Capital Outlay	-	-	4,000	(4,000)
Transfers Out	15,000	15,000	15,000	-
<b>Total Expenditures</b>	169,218	191,070	285,000	(93,930)
<b>Receipts Over (Under) Expenditures</b>	29,349	(33,974)		
<b>Unencumbered Cash - Beginning</b>	225,653	255,002		
<b>Unencumbered Cash - Ending</b>	\$ 255,002	221,028		

**LOGAN COUNTY, KANSAS**  
**Hospital Maintenance Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 373,862	<b>320,729</b>	327,595	(6,866)
Delinquent Tax	349	<b>539</b>	-	539
Vehicle Tax	24,123	<b>24,012</b>	22,421	1,591
Escaped Tax	18	-	-	-
Neighborhood Revitalization	(4,753)	-	(2,198)	2,198
<b>Total Receipts</b>	393,599	<b>345,280</b>	<u>347,818</u>	<u>(2,538)</u>
<b>Expenditures</b>				
Appropriations	398,825	<b>396,050</b>	<u>400,000</u>	<u>(3,950)</u>
<b>Receipts Over (Under) Expenditures</b>	(5,226)	<b>(50,770)</b>		
<b>Unencumbered Cash - Beginning</b>	55,996	<b>50,770</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>50,770</u>	<u>-</u>		

**LOGAN COUNTY, KANSAS**  
**Special Alcohol and Drug Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Private Club Liquor Tax	\$ 7,114	<b>7,113</b>	<u>7,000</u>	<u>113</u>
<b>Expenditures</b>				
Contractual Services	<u>3,270</u>	<u><b>1,800</b></u>	<u>33,281</u>	<u>(31,481)</u>
<b>Receipts Over (Under) Expenditures</b>	3,844	<b>5,313</b>		
<b>Unencumbered Cash - Beginning</b>	<u>24,781</u>	<u><b>28,625</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>28,625</u>	<u><b>33,938</b></u>		

**LOGAN COUNTY, KANSAS**  
**Noxious Weed Capital Outlay Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 15,000	<b>15,000</b>	15,000	-
<b>Expenditures</b>				
Capital Outlay	38,080	<b>10,200</b>	129,671	(119,471)
<b>Receipts Over (Under) Expenditures</b>	(23,080)	<b>4,800</b>		
<b>Unencumbered Cash - Beginning</b>	174,671	<b>151,591</b>		
<b>Unencumbered Cash - Ending</b>	\$ 151,591	<b>156,391</b>		

**LOGAN COUNTY, KANSAS**  
**Special Machinery Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 300,000	<b>160,000</b>
<b>Expenditures</b>		
Capital Outlay	217,687	<b>86,333</b>
<b>Receipts Over (Under) Expenditures</b>	82,313	<b>73,667</b>
<b>Unencumbered Cash - Beginning</b>	636,368	<b>718,681</b>
<b>Unencumbered Cash - Ending</b>	\$ 718,681	<b>792,348</b>

**LOGAN COUNTY, KANSAS**  
**Special Highway Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ -	125,000
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	125,000
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	125,000

**LOGAN COUNTY, KANSAS**  
**Equipment Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 275,000	400,000
<b>Expenditures</b>		
Capital Outlay	117,068	180,853
<b>Receipts Over (Under) Expenditures</b>	157,932	219,147
<b>Unencumbered Cash - Beginning</b>	1,626,983	1,784,915
<b>Unencumbered Cash - Ending</b>	\$ 1,784,915	2,004,062



**LOGAN COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 6,393	5,330
<b>Expenditures</b>		
Capital Outlay	3,383	8,932
<b>Receipts Over (Under) Expenditures</b>	3,010	(3,602)
<b>Unencumbered Cash - Beginning</b>	14,579	17,589
<b>Unencumbered Cash - Ending</b>	\$ 17,589	13,987

**LOGAN COUNTY, KANSAS**  
**Clerk Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 1,586	1,322
<b>Expenditures</b>		
Commodities	-	1,706
<b>Receipts Over (Under) Expenditures</b>	1,586	(384)
<b>Unencumbered Cash - Beginning</b>	6,588	8,174
<b>Unencumbered Cash - Ending</b>	\$ 8,174	7,790

**LOGAN COUNTY, KANSAS**  
**Treasurer Technology Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 1,586	1,322
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	1,586	1,322
<b>Unencumbered Cash - Beginning</b>	6,088	7,674
<b>Unencumbered Cash - Ending</b>	\$ 7,674	8,996

**LOGAN COUNTY, KANSAS**  
**Prairie Dog Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Miscellaneous	\$ 39,235	<b>52,755</b>	45,000	7,755
<b>Expenditures</b>				
Personal Services	1,265	<b>1,605</b>	2,000	(395)
Contractual Services	1,000	<b>2,900</b>	1,500	1,400
Commodities	41,804	<b>29,095</b>	159,906	(130,811)
<b>Total Expenditures</b>	44,069	<b>33,600</b>	163,406	(129,806)
<b>Receipts Over (Under) Expenditures</b>	(4,834)	<b>19,155</b>		
<b>Unencumbered Cash - Beginning</b>	88,906	<b>84,072</b>		
<b>Unencumbered Cash - Ending</b>	\$ 84,072	<b>103,227</b>		

**LOGAN COUNTY, KANSAS**  
**Ambulance Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 94,391	<b>386,964</b>	396,156	(9,192)
Delinquent Tax	109	<b>170</b>	-	170
Vehicle Tax	7,379	<b>5,652</b>	5,612	40
Escaped Tax	5	-	-	-
Intergovernmental				
State Aid	12,650	-	-	-
Collections	116,363	<b>157,596</b>	50,000	107,596
Miscellaneous	6,934	<b>9,686</b>	-	9,686
Neighborhood Revitalization	(1,189)	-	(2,657)	2,657
<b>Total Receipts</b>	<u>236,642</u>	<u><b>560,068</b></u>	<u>449,111</u>	<u>110,957</u>
<b>Expenditures</b>				
Personal Services	188,267	<b>190,874</b>	200,000	(9,126)
Contractual Services	38,527	<b>35,494</b>	42,000	(6,506)
Commodities	28,350	<b>37,077</b>	20,000	17,077
Capital Outlay	121,866	<b>92,625</b>	200,000	(107,375)
Miscellaneous	3,358	<b>430</b>	-	430
<b>Total Expenditures</b>	<u>380,368</u>	<u><b>356,500</b></u>	<u>462,000</u>	<u>(105,500)</u>
<b>Receipts Over (Under) Expenditures</b>	(143,726)	<b>203,568</b>		
<b>Unencumbered Cash - Beginning</b>	<u>295,847</u>	<u><b>152,121</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>152,121</u>	<u><b>355,689</b></u>		

**LOGAN COUNTY, KANSAS**  
**Multi-County Health Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental		
Federal Aid	\$ 605	-
State Aid	2,105	-
Collections	5,246	4,316
<b>Total Receipts</b>	7,956	4,316
<b>Expenditures</b>		
Commodities	21,875	2,301
<b>Receipts Over (Under) Expenditures</b>	(13,919)	2,015
<b>Unencumbered Cash - Beginning</b>	22,645	8,726
<b>Unencumbered Cash - Ending</b>	\$ 8,726	10,741

**LOGAN COUNTY, KANSAS**  
**Capital Improvement Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Grant Income	\$ 47,000	-
Transfers In	525,000	400,000
<b>Total Receipts</b>	572,000	400,000
<b>Expenditures</b>		
Capital Outlay	208,192	-
<b>Receipts Over (Under) Expenditures</b>	363,808	400,000
<b>Unencumbered Cash - Beginning</b>	981,298	1,345,106
<b>Unencumbered Cash - Ending</b>	\$ 1,345,106	1,745,106

**LOGAN COUNTY, KANSAS****Bond and Interest Fund**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 62,675	<b>12,900</b>	13,093	(193)
Delinquent Tax	10	<b>89</b>	-	89
Vehicle Tax	61	<b>3,799</b>	3,771	28
Sales Tax	238,581	<b>236,889</b>	100,000	136,889
Bond of America Interest	31,801	<b>31,937</b>	-	31,937
Neighborhood Revitalization	(798)	-	(88)	88
<b>Total Receipts</b>	<u>332,330</u>	<u><b>285,614</b></u>	<u>116,776</u>	<u>168,838</u>
<b>Expenditures</b>				
Principal	220,000	<b>347,280</b>	250,000	97,280
Interest	104,980	-	62,232	(62,232)
Cash Basis Reserve	-	-	150,000	(150,000)
<b>Total Expenditures</b>	<u>324,980</u>	<u><b>347,280</b></u>	<u>462,232</u>	<u>(114,952)</u>
<b>Receipts Over (Under) Expenditures</b>	7,350	<b>(61,666)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>523,674</u>	<u><b>531,024</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 531,024</u>	<u><b>469,358</b></u>		



**LOGAN COUNTY, KANSAS**  
**Oil and Gas Depletion Trust**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest on Investments	\$ 14,599	32,866
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	14,599	32,866
<b>Unencumbered Cash - Beginning</b>	1,534,318	1,548,917
<b>Unencumbered Cash - Ending</b>	\$ 1,548,917	1,581,783

**LOGAN COUNTY, KANSAS**  
**Prosecuting Attorney Training Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 486	1,161
<b>Expenditures</b>		
Capital Outlay	258	459
<b>Receipts Over (Under) Expenditures</b>	228	702
<b>Unencumbered Cash - Beginning</b>	1,016	1,244
<b>Unencumbered Cash - Ending</b>	\$ 1,244	1,946

**LOGAN COUNTY, KANSAS**  
**Special Motor Vehicle Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Collections	\$ 32,025	<b>30,045</b>
<b>Expenditures</b>		
Personal Services	14,037	<b>14,265</b>
Contractual Services	2,219	<b>703</b>
Commodities	2,467	<b>2,636</b>
Capital Outlay	-	<b>7,248</b>
Transfers Out	13,302	<b>5,193</b>
<b>Total Expenditures</b>	<b>32,025</b>	<b>30,045</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**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, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 106,098	<b>145,863</b>	145,147	716
Delinquent Tax	109	<b>165</b>	-	165
Vehicle Tax	3,451	<b>3,612</b>	6,214	(2,602)
Escaped Tax	6	-	-	-
Miscellaneous	71,478	<b>330</b>	-	330
Neighborhood Revitalization	(677)	-	-	-
<b>Total Receipts</b>	180,465	<b>149,970</b>	151,361	(1,391)
<b>Expenditures</b>				
Personal Services	48,394	<b>48,758</b>	42,225	6,533
Contractual Services	12,656	<b>5,089</b>	17,000	(11,911)
Commodities	56,617	<b>36,317</b>	33,000	3,317
Capital Outlay	-	<b>38,595</b>	60,000	(21,405)
Transfers Out	80,000	<b>80,000</b>	80,000	-
<b>Total Expenditures</b>	197,667	<b>208,759</b>	232,225	(23,466)
<b>Receipts Over (Under) Expenditures</b>	(17,202)	<b>(58,789)</b>		
<b>Unencumbered Cash - Beginning</b>	146,305	<b>129,103</b>		
<b>Unencumbered Cash - Ending</b>	\$ 129,103	<b>70,314</b>		

**LOGAN COUNTY, KANSAS**  
**Fire District No. 1 - Special Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Transfers In	\$ 80,000	<b>80,000</b>
<b>Expenditures</b>		
Capital Outlay	-	<b>55,734</b>
<b>Receipts Over (Under) Expenditures</b>	80,000	<b>24,266</b>
<b>Unencumbered Cash - Beginning</b>	161,689	<b>241,689</b>
<b>Unencumbered Cash - Ending</b>	\$ 241,689	<b>265,955</b>

**LOGAN COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Neighborhood Revitalization	\$ 3,992	70,363	69,988	<b>4,367</b>
Current Tax	6,420,834	9,576,780	9,279,709	<b>6,717,905</b>
Advance Tax	48	4,809	3,993	<b>864</b>
Excise Tax	35	164	199	-
Escrow Tax	22,296	2,823	667	<b>24,452</b>
Motor Vehicle Tax	-	576,137	576,137	-
Delinquent Personal Property	11,719	11,537	13,016	<b>10,240</b>
Redemptions	40,327	33,562	40,345	<b>33,544</b>
Kansas Mineral (Severance)	30,162	86,806	97,303	<b>19,665</b>
Motor Vehicle Department	-	347,890	347,890	-
Special Clearing Fund	-	12,089	12,089	-
Long and Short Cash	7,049	4,847	10,753	<b>1,143</b>
<b>Total Distributable Funds</b>	<u>6,536,462</u>	<u>10,727,807</u>	<u>10,452,089</u>	<u><b>6,812,180</b></u>
<b>State Funds</b>				
State Educational Building	818	70,854	70,891	<b>781</b>
State Institutional	408	35,427	35,445	<b>390</b>
<b>Total State Funds</b>	<u>1,226</u>	<u>106,281</u>	<u>106,336</u>	<u><b>1,171</b></u>
<b>Subdivision Funds</b>				
Cities	41,563	1,380,896	1,382,204	<b>40,255</b>
Townships	8,332	787,026	789,606	<b>5,752</b>
School Districts	21,135	3,088,653	3,088,576	<b>21,212</b>
Northwest KS Library System	407	64,057	64,089	<b>375</b>
<b>Total Subdivision Funds</b>	<u>71,437</u>	<u>5,320,632</u>	<u>5,324,475</u>	<u><b>67,594</b></u>
<b>Total</b>	<u>\$ 6,609,125</u>	<u>16,154,720</u>	<u>15,882,900</u>	<u><b>6,880,945</b></u>

**LOGAN COUNTY, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Mortgage Registration	\$ 834	2,644	2,847	<b>631</b>
Drivers License	-	7,859	7,859	-
Clerk of District Court Judgment Fees	180	504	252	<b>432</b>
Special City and County Highway	-	281,049	281,049	-
Golden Prairie Extension	1,566	169,065	168,694	<b>1,937</b>
Sales Tax	-	199,467	199,467	-
Game License	-	4,382	4,382	-
Payroll Clearing	106,175	1,007,678	1,005,077	<b>108,776</b>
Concealed Handgun	2,706	195	-	<b>2,901</b>
Registered Offender	22	840	220	<b>642</b>
Special Sheriff Vin Inspection	3,252	3,297	3,463	<b>3,086</b>
Special Stray	3,027	-	-	<b>3,027</b>
Pending Drug Forfeiture	340,242	400,935	404,403	<b>336,774</b>
Drug Forfeiture	157,308	413,172	447,259	<b>123,221</b>
County Attorney Drug Forfeiture	77,429	26,252	13,319	<b>90,362</b>
Law Library	8,048	3,980	86	<b>11,942</b>
County Clerk	-	7,308	7,308	-
Clerk of District Court	1,894	125,599	123,710	<b>3,783</b>
Register of Deeds	-	51,200	51,200	-
Sheriff	70	9,604	9,604	<b>70</b>
<b>Total</b>	<b>\$ 702,753</b>	<b>2,715,030</b>	<b>2,730,199</b>	<b>687,584</b>