LOGAN COUNTY, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Logan County, Kansas
Oakley, Kansas

Adverse and Unmodified Opinions

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, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matters discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County 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.

above+beyond
AdamsBrown, LLC

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

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 – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated August 19, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 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 https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

September 2, 2025

LOGAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund	$ 1,585,290	2,282	2,830,216	2,394,659	**2,023,129**	54,717	**2,077,846**
Special Purpose Funds							
Road and Bridge Fund	1,190,437	-	1,129,673	1,247,744	**1,072,366**	58,005	**1,130,371**
Health Fund	326,933	-	389,889	373,978	**342,844**	1,480	**344,324**
Employee Benefits Fund	27,240	-	1,199,171	1,142,864	**83,547**	-	**83,547**
Noxious Weed Fund	156,617	-	248,979	187,086	**218,510**	1,807	**220,317**
Hospital Maintenance Fund	11,900	-	389,843	400,000	**1,743**	-	**1,743**
Special Alcohol and Drug Fund	54,251	-	10,669	3,556	**61,364**	-	**61,364**
Noxious Weed Capital Outlay Fund	171,391	-	-	35,800	**135,591**	-	**135,591**
Special Machinery Fund	338,763	-	175,000	15,700	**498,063**	-	**498,063**
Special Highway Improvement Fund	893,625	-	50,000	-	**943,625**	-	**943,625**
Equipment Reserve Fund	1,289,802	-	156,600	960,665	**485,737**	235,736	**721,473**
Register of Deeds Technology Fund	27,833	-	6,490	6,901	**27,422**	-	**27,422**
Clerk Technology Fund	9,394	-	1,758	762	**10,390**	-	**10,390**
Treasurer Technology Fund	10,462	-	1,623	-	**12,085**	-	**12,085**
Prairie Dog Fund	171,365	-	36,509	34,017	**173,857**	-	**173,857**
Ambulance Fund	281,402	-	669,597	656,540	**294,459**	52,407	**346,866**
Multi-County Health Fund	16,357	-	-	6,660	**9,697**	-	**9,697**
Capital Improvement Fund	1,791,985	-	100,000	200,000	**1,691,985**	-	**1,691,985**
Manor Capital Improvement Fund	142,348	-	-	-	**142,348**	-	**142,348**
Health ELC Grant Fund	24,455	-	-	-	**24,455**	-	**24,455**
Opioid Fund	5,252	-	5,209	-	**10,461**	-	**10,461**
Bond and Interest Fund							
Bond and Interest Fund	429,768	-	329,741	652,016	**107,493**	-	**107,493**
Trust Funds							
Oil and Gas Depletion Trust Fund	937,852	-	45,915	-	**983,767**	-	**983,767**
Prosecuting Attorney Training Fund	1,231	-	533	440	**1,324**	-	**1,324**
Special Motor Vehicle Fund	-	-	30,730	30,730	**-**	-	**-**
Total Primary Government	$ 9,895,953	2,282	7,808,145	8,350,118	**9,356,262**	404,152	**9,760,414**

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, 2024

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	$ 71,392	-	152,200	150,362	**73,230**	16,900	**90,130**
Fire District No. 1 - Special Fund	413,850	-	20,000	-	**433,850**	-	**433,850**
Total Related Municipal Entity	485,242	-	172,200	150,362	**507,080**	16,900	**523,980**
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 10,381,195	2,282	7,980,345	8,500,480	**9,863,342**	421,052	**10,284,394**

Composition of Cash	Checking Accounts	$ **15,841,171**
	Savings Accounts	**337,234**
	Cash on Hand	**4,294**
	Certificates of Deposits	**2,198,368**
	Total Cash	**18,381,067**
	Distributable Funds per Schedule 3-1	**(7,194,838)**
	Agency Funds per Schedule 3-2	**(901,835)**
	Total Reporting Entity (Excluding Distributable and Agency Funds)	$ **10,284,394**

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

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, 2024.

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.).

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.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing this year.

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.

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, Manor Capital Improvement Fund, and Health ELC Grant 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 not legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $18,381,067 and the bank balance

was $18,465,026. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $3,509,382 was covered by federal depository insurance, $14,949,435 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $6,209 was not secured.

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, 2024.

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, 2024 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	$	150,000
General Fund	Capital Improvement Fund	K.S.A. 19-120		100,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-141g		50,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		175,000
Fire District No. 1 - General Fund	Fire District No. 1 - Special Fund	K.S.A. 19-3612c		20,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145		2,126

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

The County is exposed to various risks of loss related to torts; damage to and destruction of assets; business interruptions; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than related to employee health benefits. Settled claims have not exceeded this commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior 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

Expenditures exceeded budgeted limits in the Bond and Interest Fund, which is in violation of K.S.A. 79-2935.

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 Annual Comprehensive 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $148,383 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $1,429,606. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.

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, 2024.

NOTE 12 – HEALTH REIMBURSEMENT ARRANGEMENT

Logan County, Kansas entered into a Health Reimbursement Arrangement (HRA). The full-time employee benefit is an HRA as defined by Section 105 of the Internal Revenue Code. The HRA plan is funded solely by the employer. The HRA plan allows for reimbursement of certain out-of-pocket medical and prescription drug costs incurred by the employee, their spouse or their dependents. The maximum allowance per year is $7,000 for employee only, $14,000 for employee and spouse, employee and children and employee and family. Of this amount on the Traditional plan the employee is responsible for $1,500 for employee only and $3,000 for employee and spouse, employee and children and employee and family and on the Health Savings Account plan the employee is responsible for $3,000 for employee only and $6,000 for employee and spouse, employee and children and employee and family. The County is responsible for the difference. The amount the County paid in HRA reimbursements for the Traditional plan was $87,403 and the Health Savings Account plan was $23,005 for the year ended December 31, 2024.

NOTE 13 – COMPENSATED ABSENCES

Vacation

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

Years Worked	Amount Earned
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 14 – 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 $928,563 and the estimated post-closure cost is $725,484. These figures comprise the estimated closure and post-closure cost of $1,654,047. At December 31, 2024, the permit for 2024 identifies that the remaining volume capacity of the site is 14% 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 was in compliance with the financial test as of December 31, 2024.

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 15 – RECLASSIFICATIONS

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 16 – SUBSEQUENT EVENTS

On January 13, 2025, the County issued $2,000,000 in General Obligation Bonds – Series 2025-A for the purpose of short term financing to begin construction of a new Logan County Hospital facility. On July 17, 2025, the County issued $44,900,000 in General Obligation Refunding and Improvement Bonds – Series 2025-B for the purpose of refunding the Series 2025-A bond and constructing the Logan County Hospital facility.

NOTE 17 – LONG-TERM DEBT

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

General Obligation Bonds
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.

Changes in long-term liabilities for the County for the year ended December 31, 2024, 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 2020 Refunding Bonds	1.70%	6/4/2020	$ 1,520,000	9/1/2025	$ 640,000	-	(640,000)	**-**	12,016

LOGAN COUNTY, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

LOGAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types					
General Fund	$ 2,700,465	-	2,700,465	**2,394,659**	(305,806)
Special Purpose Funds					
Road and Bridge Fund	1,593,000	-	1,593,000	**1,247,744**	(345,256)
Health Fund	374,800	-	374,800	**373,978**	(822)
Employee Benefits Fund	1,317,000	-	1,317,000	**1,142,864**	(174,136)
Noxious Weed Fund	278,590	-	278,590	**187,086**	(91,504)
Hospital Maintenance Fund	400,000	-	400,000	**400,000**	-
Special Alcohol and Drug Fund	63,616	-	63,616	**3,556**	(60,060)
Noxious Weed Capital Outlay Fund	171,391	-	171,391	**35,800**	(135,591)
Prairie Dog Fund	68,000	-	68,000	**34,017**	(33,983)
Ambulance Fund	480,000	200,000	680,000	**656,540**	(23,460)
Opioid Fund	-	-	-	**-**	-
Bond and Interest Fund					
Bond and Interest Fund	480,880	-	480,880	**652,016**	171,136
Related Municipal Entity					
Fire District No. 1 - General Fund	156,000	-	156,000	**150,362**	(5,638)

LOGAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,857,739	**1,653,782**	1,691,040	(37,258)
Delinquent Tax	9,184	**4,987**	-	4,987
Vehicle Tax	110,413	**111,287**	105,909	5,378
Escaped Tax	-	**726**	-	726
Intangibles	11,555	**8,197**	17,909	(9,712)
Mineral Production Tax	35,844	**28,909**	-	28,909
Sales Tax	290,313	**260,231**	125,000	135,231
Intergovernmental				
State Aid	2,691	**6,369**	-	6,369
Licenses and Fees				
Co. Clerk - Co. Share Game and Park	115	**85**	-	85
County Offices	64,651	**75,469**	35,000	40,469
Antique Motor Vehicle Regist. Fees	1,995	**1,955**	-	1,955
Mortgage Registration Fees	-	**128**	-	128
Interest on Taxes	20,543	**26,253**	5,000	21,253
Interest on Investments	479,761	**540,295**	13,000	527,295
Miscellaneous	78,601	**104,830**	-	104,830
Rents and Leases	-	**4,587**	1,200	3,387
Transfers In	7,680	**2,126**	-	2,126
Total Receipts	2,971,085	**2,830,216**	1,994,058	836,158
Expenditures				
County Commission				
Personal Services	51,416	**53,970**	53,130	840
Contractual Services	53	**22**	700	(678)
Commodities	656	**1,592**	4,000	(2,408)
Total County Commission	52,125	**55,584**	57,830	(2,246)
County Clerk				
Personal Services	82,531	**85,635**	84,540	1,095
Contractual Services	1,752	**2,184**	3,500	(1,316)
Commodities	2,759	**2,693**	5,000	(2,307)
Total County Clerk	87,042	**90,512**	93,040	(2,528)
County Treasurer				
Personal Services	115,650	**121,398**	115,000	6,398
Contractual Services	8,063	**8,464**	5,500	2,964
Commodities	979	**1,222**	2,000	(778)
Capital Outlay	3,429	**3,771**	-	3,771
Total County Treasurer	$ 128,121	**134,855**	122,500	12,355

LOGAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
County Attorney				
Personal Services	$ 85,104	**88,113**	88,300	(187)
Contractual Services	5,240	**6,539**	10,000	(3,461)
Commodities	4,247	**3,598**	3,000	598
Capital Outlay	3,588	**-**	-	-
Total County Attorney	98,179	**98,250**	101,300	(3,050)
Register of Deeds				
Personal Services	66,423	**82,865**	81,500	1,365
Contractual Services	4,276	**4,829**	8,500	(3,671)
Commodities	3,588	**2,773**	5,000	(2,227)
Total Register of Deeds	74,287	**90,467**	95,000	(4,533)
Sheriff				
Personal Services	191,484	**219,763**	197,000	22,763
Contractual Services	31,329	**30,306**	31,000	(694)
Commodities	58,622	**60,687**	25,000	35,687
Capital Outlay	179	**2,548**	-	2,548
Total Sheriff	281,614	**313,304**	253,000	60,304
Emergency Preparedness				
Personal Services	25,136	**26,390**	26,100	290
Contractual Services	3,861	**4,464**	3,800	664
Commodities	2,684	**1,761**	7,200	(5,439)
Total Emergency Preparedness	31,681	**32,615**	37,100	(4,485)
Unified Court				
Contractual Services	8,699	**12,707**	13,750	(1,043)
Commodities	-	**6,668**	2,200	4,468
Capital Outlay	-	**2,661**	8,000	(5,339)
District Expenses	8,312	**7,699**	12,500	(4,801)
Total Unified Court	17,011	**29,735**	36,450	(6,715)
Courthouse General				
Contractual Services	483,064	**357,176**	400,000	(42,824)
Commodities	91,046	**79,541**	310,000	(230,459)
Capital Outlay	25,930	**41,907**	100,000	(58,093)
Total Courthouse General	$ 600,040	**478,624**	810,000	(331,376)

LOGAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	Current Year **Actual**	Current Year Budget	Variance Over (Under)
Expenditures (continued)					
Custodian					
Personal Services	$	24,513	**26,716**	33,000	(6,284)
Contractual Services		76	**1,365**	1,500	(135)
Commodities		8,887	**8,591**	8,300	291
Total Custodian		33,476	**36,672**	42,800	(6,128)
Landfill					
Personal Services		16,852	**26,550**	16,000	10,550
Contractual Services		23,007	**42,180**	35,000	7,180
Commodities		7,643	**3,373**	10,000	(6,627)
Total Landfill		47,502	**72,103**	61,000	11,103
Drug Enforcement Unit					
Personal Services		53,326	**57,926**	54,000	3,926
Commodities		16,137	**31,246**	15,000	16,246
Total Drug Enforcement Unit		69,463	**89,172**	69,000	20,172
Election					
Personal Services		7,474	**10,638**	13,400	(2,762)
Contractual Services		5,504	**7,978**	7,000	978
Commodities		3,969	**14,313**	18,000	(3,687)
Total Election		16,947	**32,929**	38,400	(5,471)
Appraiser's Cost					
Personal Services		135,930	**156,659**	85,500	71,159
Contractual Services		7,620	**9,955**	80,000	(70,045)
Commodities		4,092	**6,034**	9,000	(2,966)
Total Appraiser's Cost		147,642	**172,648**	174,500	(1,852)
Total Departments	$	1,685,130	**1,727,470**	1,991,920	(264,450)

LOGAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)				
Ambulance Lease	$ 2,400	**2,400**	-	2,400
Area Agency on Aging	3,500	**3,500**	3,500	-
Community Economic Development	37,116	**6,159**	35,000	(28,841)
Conservation District	25,000	**25,000**	25,000	-
County Attorney Scholarships	9,315	**5,670**	-	5,670
County IT	15,834	**103,416**	72,000	31,416
Dispatching Services	85,637	**94,200**	94,215	(15)
Family Shelter	2,500	**-**	3,000	(3,000)
GIS System	9,200	**9,400**	9,500	(100)
Historical Records	11,000	**11,000**	11,000	-
Jury Trails	2,588	**1,931**	5,000	(3,069)
Juvenile Detention	-	**500**	2,000	(1,500)
Mentally Challenged	28,000	**20,000**	20,000	-
Mental Health	20,700	**20,930**	20,930	-
Nursing Home Operations	5,000	**-**	-	-
Prairie Dog Eradication	10,163	**34,629**	30,000	4,629
Prisoner Board	42,403	**29,353**	70,000	(40,647)
Rawlins County Dentistry	8,000	**8,000**	8,000	-
Services for Elderly	17,000	**17,000**	17,000	-
Silver Haired Legislature	150	**-**	400	(400)
Solid Waste Recycling Fees	3,116	**3,101**	6,000	(2,899)
Western Kansas Child Advocacy	6,000	**6,000**	6,000	-
Western Vista Byway	-	**-**	5,000	(5,000)
Wild West Foundation	15,000	**15,000**	15,000	-
Transfers Out	500,000	**250,000**	250,000	-
Total Expenditures	2,544,752	**2,394,659**	2,700,465	(305,806)
Receipts Over (Under) Expenditures	426,333	**435,557**		
Unencumbered Cash - Beginning	1,158,957	**1,585,290**		
Prior Year Cancelled Encumbrance	-	**2,282**		
Unencumbered Cash - Ending	$ 1,585,290	**2,023,129**		

LOGAN COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 569,099	**625,833**	639,628	(13,795)
Delinquent Tax	4,014	**1,514**	-	1,514
Vehicle Tax	39,872	**34,316**	32,387	1,929
Escaped Tax	-	**275**	-	275
Intergovernmental				
Special Highway Fuel Tax	234,757	**297,286**	263,950	33,336
State Aid - Connecting Links	45,507	**38,447**	-	38,447
Miscellaneous	180,536	**132,002**	50,000	82,002
Total Receipts	1,073,785	**1,129,673**	985,965	143,708
Expenditures				
Personal Services	344,642	**384,323**	458,000	(73,677)
Contractual Services	61,994	**76,673**	570,000	(493,327)
Commodities	429,350	**402,572**	340,000	62,572
Capital Outlay	45,423	**159,176**	-	159,176
Transfers Out	250,000	**225,000**	225,000	-
Total Expenditures	1,131,409	**1,247,744**	1,593,000	(345,256)
Receipts Over (Under) Expenditures	(57,624)	**(118,071)**		
Unencumbered Cash - Beginning	1,248,061	**1,190,437**		
Unencumbered Cash - Ending	$ 1,190,437	**1,072,366**		

LOGAN COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 163,963	**163,039**	166,735	(3,696)
Delinquent Tax	754	**400**	-	400
Vehicle Tax	10,559	**9,866**	9,348	518
Escaped Tax	-	**72**	-	72
Intergovernmental				
Federal Aid	12,965	**26,172**	-	26,172
State Aid	13,168	**13,292**	-	13,292
Grants and Reimbursements	152,903	**177,048**	33,792	143,256
Total Receipts	354,312	**389,889**	209,875	180,014
Expenditures				
Personal Services	220,380	**235,348**	227,500	7,848
Contractual Services	24,342	**28,077**	18,000	10,077
Commodities	28,572	**14,631**	30,800	(16,169)
Capital Outlay	75,209	**95,922**	98,500	(2,578)
Total Expenditures	348,503	**373,978**	374,800	(822)
Receipts Over (Under) Expenditures	5,809	**15,911**		
Unencumbered Cash - Beginning	321,124	**326,933**		
Unencumbered Cash - Ending	$ 326,933	**342,844**		

LOGAN COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,004,983	**1,133,577**	1,159,663	(26,086)
Delinquent Tax	4,251	**2,465**	-	2,465
Vehicle Tax	54,494	**59,901**	57,337	2,564
Escaped Tax	-	**498**	-	498
Miscellaneous	4,761	**2,730**	50,000	(47,270)
Total Receipts	1,068,489	**1,199,171**	1,267,000	(67,829)
Expenditures				
Social Security	132,694	**145,166**	150,000	(4,834)
KPERS	140,368	**164,407**	180,000	(15,593)
Unemployment	1,380	**1,524**	12,000	(10,476)
Medical and Other Insurance	737,453	**771,171**	900,000	(128,829)
Workers' Compensation	73,093	**60,596**	75,000	(14,404)
Total Expenditures	1,084,988	**1,142,864**	1,317,000	(174,136)
Receipts Over (Under) Expenditures	(16,499)	**56,307**		
Unencumbered Cash - Beginning	43,739	**27,240**		
Unencumbered Cash - Ending	$ 27,240	**83,547**		

LOGAN COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 98,217	**126,351**	129,358	(3,007)
Delinquent Tax	190	**228**	-	228
Vehicle Tax	3,341	**5,759**	5,618	141
Escaped Tax	-	**56**	-	56
Chemical Sales	123,717	**116,585**	100,000	16,585
Total Receipts	225,465	**248,979**	234,976	14,003
Expenditures				
Personal Services	63,076	**64,160**	62,590	1,570
Contractual Services	15,196	**17,898**	20,000	(2,102)
Commodities	111,863	**105,028**	196,000	(90,972)
Capital Outlay	3,243	**-**	-	-
Total Expenditures	193,378	**187,086**	278,590	(91,504)
Receipts Over (Under) Expenditures	32,087	**61,893**		
Unencumbered Cash - Beginning	124,530	**156,617**		
Unencumbered Cash - Ending	$ 156,617	**218,510**		

LOGAN COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 91,624	**382,654**	390,484	(7,830)
Delinquent Tax	1,886	**446**	-	446
Vehicle Tax	25,395	**6,575**	5,122	1,453
Escaped Tax	-	**168**	-	168
Total Receipts	118,905	**389,843**	395,606	(5,763)
Expenditures				
Appropriations	400,000	**400,000**	400,000	-
Receipts Over (Under) Expenditures	(281,095)	**(10,157)**		
Unencumbered Cash - Beginning	292,995	**11,900**		
Unencumbered Cash - Ending	$ 11,900	**1,743**		

LOGAN COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Private Club Liquor Tax	$ 10,780	**10,669**	10,280	389
Expenditures				
Contractual Services	4,585	**3,556**	63,616	(60,060)
Receipts Over (Under) Expenditures	6,195	**7,113**		
Unencumbered Cash - Beginning	48,056	**54,251**		
Unencumbered Cash - Ending	$ 54,251	**61,364**		

LOGAN COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts	$ -	**-**	-	-
Expenditures				
Capital Outlay	-	**35,800**	171,391	(135,591)
Receipts Over (Under) Expenditures	-	**(35,800)**		
Unencumbered Cash - Beginning	171,391	**171,391**		
Unencumbered Cash - Ending	$ 171,391	**135,591**		

LOGAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 200,000	**175,000**
Expenditures		
Capital Outlay	74,578	**15,700**
Receipts Over (Under) Expenditures	125,422	**159,300**
Unencumbered Cash - Beginning	76,165	**338,763**
Prior Year Cancelled Encumbrances	137,176	**-**
Unencumbered Cash - Ending	$ 338,763	**498,063**

LOGAN COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 50,000	**50,000**
Expenditures		
Capital Outlay	48,875	**-**
Receipts Over (Under) Expenditures	1,125	**50,000**
Unencumbered Cash - Beginning	892,500	**893,625**
Unencumbered Cash - Ending	$ 893,625	**943,625**

LOGAN COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 40,350	**6,600**
Transfers In	500,000	**150,000**
Total Receipts	540,350	**156,600**
Expenditures		
Capital Outlay	1,307,595	**960,665**
Receipts Over (Under) Expenditures	(767,245)	**(804,065)**
Unencumbered Cash - Beginning	2,057,047	**1,289,802**
Unencumbered Cash - Ending	$ 1,289,802	**485,737**

LOGAN COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 5,980	**6,490**
Expenditures		
Capital Outlay	1,424	**6,901**
Receipts Over (Under) Expenditures	4,556	**(411)**
Unencumbered Cash - Beginning	23,277	**27,833**
Unencumbered Cash - Ending	$ 27,833	**27,422**

LOGAN COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 1,295	**1,758**
Expenditures		
Commodities	4,809	**762**
Receipts Over (Under) Expenditures	(3,514)	**996**
Unencumbered Cash - Beginning	12,908	**9,394**
Unencumbered Cash - Ending	$ 9,394	**10,390**

LOGAN COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 1,295	**1,623**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	1,295	**1,623**
Unencumbered Cash - Beginning	9,167	**10,462**
Unencumbered Cash - Ending	$ 10,462	**12,085**

LOGAN COUNTY, KANSAS
Prairie Dog Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Miscellaneous	$ 71,447	**36,509**	30,000	6,509
Expenditures				
Personal Services	288	**1,110**	1,500	(390)
Contractual Services	906	**144**	1,500	(1,356)
Commodities	30,263	**32,763**	65,000	(32,237)
Total Expenditures	31,457	**34,017**	68,000	(33,983)
Receipts Over (Under) Expenditures	39,990	**2,492**		
Unencumbered Cash - Beginning	131,375	**171,365**		
Unencumbered Cash - Ending	$ 171,365	**173,857**		

LOGAN COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 197,762	**241,509**	246,689	(5,180)
Delinquent Tax	968	**464**	-	464
Vehicle Tax	7,764	**11,161**	11,294	(133)
Escaped Tax	-	**106**	-	106
Collections	233,519	**216,277**	90,000	126,277
Grants	-	**200,000**	-	200,000
Miscellaneous	865	**80**	-	80
Total Receipts	440,878	**669,597**	347,983	321,614
Expenditures				
Personal Services	269,147	**297,878**	310,000	(12,122)
Contractual Services	47,290	**59,782**	45,000	14,782
Commodities	60,754	**62,567**	45,000	17,567
Capital Outlay	54,568	**234,334**	80,000	154,334
Miscellaneous	2,778	**1,979**	-	1,979
(a) Adjustment for Qualifying Budget Credit	-	**-**	200,000	(200,000)
Total Expenditures	434,537	**656,540**	680,000	(23,460)
Receipts Over (Under) Expenditures	6,341	**13,057**		
Unencumbered Cash - Beginning	275,061	**281,402**		
Unencumbered Cash - Ending	$ 281,402	**294,459**		

(a) Adjustment for Qualifying Budget Credit

Grants Over Amount Budgeted	$ 200,000

LOGAN COUNTY, KANSAS
Multi-County Health Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,071	**-**
Expenditures			
Commodities		1,788	**6,660**
Receipts Over (Under) Expenditures		283	**(6,660)**
Unencumbered Cash - Beginning		16,074	**16,357**
Unencumbered Cash - Ending	$	16,357	**9,697**

LOGAN COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ -	**100,000**
Expenditures		
Capital Outlay	300,000	**200,000**
Receipts Over (Under) Expenditures	(300,000)	**(100,000)**
Unencumbered Cash - Beginning	2,091,985	**1,791,985**
Unencumbered Cash - Ending	$ 1,791,985	**1,691,985**

LOGAN COUNTY, KANSAS
Manor Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts	$ -	**-**
Expenditures	-	**-**
Receipts Over (Under) Expenditures	-	**-**
Unencumbered Cash - Beginning	142,348	**142,348**
Unencumbered Cash - Ending	$ 142,348	**142,348**

LOGAN COUNTY, KANSAS
SLFRF ARPA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 271,351	-
Interest	2,300	-
Total Receipts	273,651	-
Expenditures		
Personal Services	316,972	-
Receipts Over (Under) Expenditures	(43,321)	-
Unencumbered Cash - Beginning	43,321	-
Unencumbered Cash - Ending	$ -	-

LOGAN COUNTY, KANSAS
Health ELC Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Federal Aid	$ 25,384	**-**
Expenditures		
Grant Disbursements	16,669	**-**
Receipts Over (Under) Expenditures	8,715	**-**
Unencumbered Cash - Beginning	15,740	**24,455**
Unencumbered Cash - Ending	$ 24,455	**24,455**

LOGAN COUNTY, KANSAS
Opioid Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
State Aid	$ 5,226	**5,150**	-	5,150
Interest	26	**59**	-	59
Total Receipts	5,252	**5,209**	-	5,209
Expenditures	-	**-**	-	-
Receipts Over (Under) Expenditures	5,252	**5,209**		
Unencumbered Cash - Beginning	-	**5,252**		
Unencumbered Cash - Ending	$ 5,252	**10,461**		

LOGAN COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 21,703	**23,492**	24,022	(530)
Delinquent Tax	95	**54**	-	54
Vehicle Tax	2,635	**1,382**	1,232	150
Escaped Tax	-	**10**	-	10
Sales Tax	313,427	**304,803**	200,000	104,803
Total Receipts	337,860	**329,741**	225,254	104,487
Expenditures				
Principal	305,000	**640,000**	315,000	325,000
Interest	16,065	**12,016**	10,880	1,136
Cash Basis Reserve	-	**-**	155,000	(155,000)
Total Expenditures	321,065	**652,016**	480,880	171,136
Receipts Over (Under) Expenditures	16,795	**(322,275)**		
Unencumbered Cash - Beginning	412,973	**429,768**		
Unencumbered Cash - Ending	$ 429,768	**107,493**		

LOGAN COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Interest on Investments	$ 22,504	**45,915**
Expenditures		
Contractual Services	600,000	**-**
Receipts Over (Under) Expenditures	(577,496)	**45,915**
Unencumbered Cash - Beginning	1,515,348	**937,852**
Unencumbered Cash - Ending	$ 937,852	**983,767**

LOGAN COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 665	**533**
Expenditures		
Capital Outlay	1,376	**440**
Receipts Over (Under) Expenditures	(711)	**93**
Unencumbered Cash - Beginning	1,942	**1,231**
Unencumbered Cash - Ending	$ 1,231	**1,324**

LOGAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 30,636	**30,730**
Expenditures		
Personal Services	14,782	**15,085**
Contractual Services	819	**2,169**
Commodities	3,867	**10,898**
Capital Outlay	3,488	**452**
Transfers Out	7,680	**2,126**
Total Expenditures	30,636	**30,730**
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, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 135,009	**124,453**	124,271	182
Delinquent Tax	648	**192**	-	192
Vehicle Tax	3,559	**3,137**	4,400	(1,263)
Escaped Tax	-	**41**	-	41
Sale of Equipment	-	**19,838**	-	19,838
Miscellaneous	5,159	**4,539**	-	4,539
Total Receipts	144,375	**152,200**	128,671	23,529
Expenditures				
Personal Services	59,518	**65,086**	46,000	19,086
Contractual Services	5,524	**5,391**	30,000	(24,609)
Commodities	36,622	**43,275**	35,000	8,275
Capital Outlay	-	**16,610**	25,000	(8,390)
Transfers Out	20,000	**20,000**	20,000	-
Total Expenditures	121,664	**150,362**	156,000	(5,638)
Receipts Over (Under) Expenditures	22,711	**1,838**		
Unencumbered Cash - Beginning	48,681	**71,392**		
Unencumbered Cash - Ending	$ 71,392	**73,230**		

LOGAN COUNTY, KANSAS
Fire District No. 1 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	20,000	**20,000**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		20,000	**20,000**
Unencumbered Cash - Beginning		393,850	**413,850**
Unencumbered Cash - Ending	$	413,850	**433,850**

LOGAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Neighborhood Revitalization	$ 5,017	267,822	267,647	**5,192**
Current Tax	7,676,528	9,762,566	10,499,475	**6,939,619**
Advance Tax	163	2,320	357	**2,126**
Excise Tax	16	100	116	**-**
Escrow Tax	44,955	7,124	8,696	**43,383**
Motor Vehicle Tax	-	572,292	572,292	**-**
Delinquent Personal Property	20,020	31,340	25,790	**25,570**
Redemptions	46,860	94,647	56,474	**85,033**
Kansas Mineral (Severance)	12,682	45,135	57,817	**-**
Motor Vehicle Department	-	343,371	343,371	**-**
Special Clearing Fund	-	10,232	10,232	**-**
Long and Short Cash	10,907	18,508	29,415	**-**
Total Distributable Funds	7,817,148	11,155,457	11,871,682	**7,100,923**
State Funds				
State Educational Building	932	73,898	73,869	**961**
State Institutional	466	36,949	36,935	**480**
Total State Funds	1,398	110,847	110,804	**1,441**
Subdivision Funds				
Cities	44,074	1,762,702	1,761,938	**44,838**
Townships	10,004	831,095	824,780	**16,319**
School Districts	26,544	3,350,433	3,346,164	**30,813**
Northwest KS Library System	519	73,638	73,653	**504**
Total Subdivision Funds	81,141	6,017,868	6,006,535	**92,474**
Total	$ 7,899,687	17,284,172	17,989,021	**7,194,838**

LOGAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
State Mortgage Registration	$ 481	3,245	2,888	**838**
Drivers License	-	7,325	7,325	**-**
Clerk of District Court Judgment Fees	180	720	-	**900**
Special City and County Highway	67,444	275,091	342,535	**-**
Golden Prairie Extension	1,982	146,630	146,772	**1,840**
Sales Tax	-	263,631	263,631	**-**
Game License	-	1,662	1,662	**-**
Payroll Clearing	62,327	1,384,062	1,366,510	**79,879**
Concealed Handgun	2,642	292	-	**2,934**
Registered Offender	662	1,040	-	**1,702**
Special Sheriff Vin Inspection	3,554	2,380	3,057	**2,877**
Special Stray	873	-	-	**873**
Pending Drug Forfeiture	699	6	-	**705**
Drug Forfeiture	65,610	2,038	22,882	**44,766**
County Attorney Drug Forfeiture	83,008	873	7,995	**75,886**
Law Library	25,008	2,897	95	**27,810**
Clerk of District Court	484	5,468	5,368	**584**
Sheriff	194	7,278	7,278	**194**
Health Reimbursement Arrangement	593,807	231,340	165,100	**660,047**
Total	$ 908,955	2,335,978	2,343,098	**901,835**