LOGAN COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2021

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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, 2021 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, 2021, 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, 2021, 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 Auditor's 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, 2020 (not presented herein), and have issued our report thereon dated August 16, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Hays, Kansas

August 22, 2022

LOGAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Fund	$ 1,724,762	8,020	2,167,166	2,602,840	**1,297,108**	63,441	**1,360,549**
Special Purpose Funds							
Road and Bridge Fund	778,912	2,040	1,471,532	1,031,015	**1,221,469**	47,116	**1,268,585**
Health Fund	202,678	-	371,750	305,726	**268,702**	4,292	**272,994**
Employee Benefits Fund	103,651	-	962,356	961,000	**105,007**	-	**105,007**
Noxious Weed Fund	181,195	-	203,359	242,690	**141,864**	1,934	**143,798**
Hospital Maintenance Fund	-	-	418,888	125,000	**293,888**	-	**293,888**
Special Alcohol and Drug Fund	37,028	-	8,409	3,303	**42,134**	-	**42,134**
Noxious Weed Capital Outlay Fund	171,391	-	-	-	**171,391**	-	**171,391**
Special Machinery Fund	465,994	-	100,000	152,676	**413,318**	137,176	**550,494**
Special Highway Improvement Fund	725,000	-	100,000	12,500	**812,500**	-	**812,500**
Equipment Reserve Fund	1,955,095	-	200,000	35,986	**2,119,109**	-	**2,119,109**
Register of Deeds Technology Fund	18,812	-	7,154	2,910	**23,056**	-	**23,056**
Clerk Technology Fund	9,806	-	1,730	-	**11,536**	-	**11,536**
Treasurer Technology Fund	8,882	-	1,730	3,092	**7,520**	-	**7,520**
Prairie Dog Fund	103,858	-	115,331	92,263	**126,926**	-	**126,926**
Ambulance Fund	378,981	-	199,023	278,817	**299,187**	6,187	**305,374**
Multi-County Health Fund	12,819	-	3,345	816	**15,348**	-	**15,348**
Capital Improvement Fund	1,982,106	-	300,000	15,350	**2,266,756**	15,350	**2,282,106**
SPARKS Fund	783	-	8	791	**-**	-	**-**
Health ELC Grant Fund	-	-	70,972	58,904	**12,068**	-	**12,068**
Bond and Interest Fund							
Bond and Interest Fund	414,365	-	272,582	312,085	**374,862**	-	**374,862**
Trust Funds							
Oil and Gas Depletion Trust Fund	1,580,965	-	2,059	-	**1,583,024**	-	**1,583,024**
Prosecuting Attorney Training Fund	2,271	-	603	297	**2,577**	-	**2,577**
Special Motor Vehicle Fund	-	-	30,726	30,726	**-**	-	**-**
Total Primary Government	$ 10,859,354	10,060	7,008,723	6,268,787	**11,609,350**	275,496	**11,884,846**

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, 2021

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	$ 48,307	-	207,626	205,948	**49,985**	13,352	**63,337**
Fire District No. 1 - Special Fund	298,850	-	75,000	-	**373,850**	-	**373,850**
Total Related Municipal Entity	347,157	-	282,626	205,948	**423,835**	13,352	**437,187**
Total Primary Government (Excluding Distributable and Agency Funds)	$ 11,206,511	10,060	7,291,349	6,474,735	**12,033,185**	288,848	**12,322,033**

Composition of Cash	Checking Accounts	$ **17,083,300**
	Savings Accounts	**237,287**
	Cash on Hand	**550**
	Certificates of Deposits	**2,783,024**
	Total Primary Government and Related Municipal Entity	**20,104,161**
	Distributable Funds per Schedule 3-1	**(7,342,201)**
	Agency Funds per Schedule 3-2	**(439,927)**
	Total Primary Government (Excluding Distributable and Agency Funds)	$ **12,322,033**

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, 2021.

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 municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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, SPARKS 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 legally secured at December 31, 2021.

At December 31, 2021, the County's carrying amount of deposits was $20,104,161 and the bank balance was $20,195,881. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $1,275,084 was covered by federal depository insurance, $14,170,797 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and $4,750,000 was secured with letters of credit.

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, 2021.

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, 2021 were as follows:

From	To	Regulatory Authority		Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	$	200,000
General Fund	Capital Improvement Fund	K.S.A. 19-120		300,000
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-141g		100,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g		100,000
Fire District No. 1 - General Fund	Fire District No. 1 - Special Fund	K.S.A. 19-3612c		75,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145		1,881

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 City 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 – 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 9 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were $114,129 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was $760,520. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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 10 – 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, 2021.

NOTE 11 – 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 12 – 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 $803,298 and the estimated post-closure cost is $628,824. These figures comprise the estimated closure and post-closure cost of $1,432,122. At December 31, 2021, the permit for 2021 identifies that the remaining volume capacity of the site is 12% of the original capacity and that

the remaining life of the landfill is 7 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, 2021.

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 13 – LONG-TERM DEBT

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

General Obligation Bonds

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

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

Changes in long-term liabilities for the County for the year ended December 31, 2021, 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	$ 1,520,000	-	(280,000)	**1,240,000**	32,085

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

	YEAR					
	2022	2023	2024	2025	2026	**Total**
Principal						
General Obligation Bonds	$ 295,000	305,000	315,000	325,000	-	**1,240,000**
Interest						
General Obligation Bonds	21,080	16,065	10,880	5,525	-	**53,550**
Total Principal and Interest	$ **316,080**	**321,065**	**325,880**	**330,525**	**-**	**1,293,550**

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, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds					
General Fund	$ 2,758,494	-	2,758,494	**2,602,840**	(155,654)
Special Purpose Funds					
Road and Bridge Fund	1,457,000	-	1,457,000	**1,031,015**	(425,985)
Health Fund	410,300	-	410,300	**305,726**	(104,574)
Employee Benefits Fund	961,000	-	961,000	**961,000**	-
Noxious Weed Fund	197,400	88,336	285,736	**242,690**	(43,046)
Hospital Maintenance Fund	412,550	-	412,550	**125,000**	(287,550)
Special Alcohol and Drug Fund	43,194	-	43,194	**3,303**	(39,891)
Noxious Weed Capital Outlay Fund	60,000	-	60,000	**-**	(60,000)
Prairie Dog Fund	93,500	-	93,500	**92,263**	(1,237)
Ambulance Fund	332,000	-	332,000	**278,817**	(53,183)
Bond and Interest Fund					
Bond and Interest Fund	422,608	-	422,608	**312,085**	(110,523)
Related Municipal Entity					
Fire District No. 1 - General Fund	228,000	-	228,000	**205,948**	(22,052)

LOGAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,307,222	**1,528,269**	1,519,580	8,689
Delinquent Tax	3,206	**2,675**	-	2,675
Vehicle Tax	111,280	**84,979**	69,397	15,582
Intangibles	13,794	**10,132**	7,642	2,490
Mineral Production Tax	26,873	**28,793**	10,000	18,793
Escape Tax	-	**1,614**	-	1,614
Sales Tax	221,615	**247,834**	100,000	147,834
Intergovernmental				
State Aid	13,042	**-**	-	-
Federal Aid	47,476	**11,894**	-	11,894
Licenses and Fees				
Co. Clerk - Co. Share Game and Park	178	**152**	-	152
County Offices	81,352	**69,509**	33,000	36,509
Antique Motor Vehicle Regist. Fees	1,719	**1,815**	-	1,815
Mortgage Registration Fees	-	**64**	-	64
Interest on Taxes	22,172	**20,928**	5,000	15,928
Interest on Investments	54,632	**13,531**	30,000	(16,469)
Miscellaneous	115,347	**137,909**	-	137,909
Rents and Leases	600	**5,187**	1,200	3,987
Transfers In	11,377	**1,881**	-	1,881
Total Receipts	2,031,885	**2,167,166**	1,775,819	391,347
Expenditures				
County Commission				
Personal Services	47,373	**48,400**	48,250	150
Contractual Services	95	**-**	700	(700)
Commodities	491	**528**	5,000	(4,472)
Total County Commission	47,959	**48,928**	53,950	(5,022)
County Clerk				
Personal Services	75,228	**76,787**	76,615	172
Contractual Services	1,692	**2,903**	3,500	(597)
Commodities	1,411	**1,785**	5,000	(3,215)
Total County Clerk	78,331	**81,475**	85,115	(3,640)
County Treasurer				
Personal Services	102,844	**104,872**	109,340	(4,468)
Contractual Services	7,958	**9,102**	5,500	3,602
Commodities	1,974	**1,294**	2,000	(706)
Capital Outlay	2,963	**3,111**	1,000	2,111
Total County Treasurer	$ 115,739	**118,379**	117,840	539

LOGAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
County Attorney				
Personal Services	$ 75,208	**83,280**	80,000	3,280
Contractual Services	6,413	**8,624**	10,000	(1,376)
Commodities	2,609	**2,567**	3,000	(433)
Capital Outlay	22,000	**-**	4,000	(4,000)
Total County Attorney	106,230	**94,471**	97,000	(2,529)
Register of Deeds				
Personal Services	72,528	**75,037**	74,000	1,037
Contractual Services	2,750	**3,140**	8,500	(5,360)
Commodities	2,616	**5,145**	5,000	145
Capital Outlay	11,562	**-**	-	-
Total Register of Deeds	89,456	**83,322**	87,500	(4,178)
Sheriff				
Personal Services	169,942	**164,266**	170,000	(5,734)
Contractual Services	22,192	**23,633**	20,500	3,133
Commodities	22,745	**28,530**	22,500	6,030
Capital Outlay	-	**-**	1,000	(1,000)
Total Sheriff	214,879	**216,429**	214,000	2,429
Emergency Preparedness				
Personal Services	27,714	**23,682**	23,800	(118)
Contractual Services	2,268	**4,787**	3,800	987
Commodities	2,353	**3,956**	6,400	(2,444)
Total Emergency Preparedness	32,335	**32,425**	34,000	(1,575)
Unified Court				
Contractual Services	14,244	**7,309**	19,200	(11,891)
Commodities	2,448	**3,313**	3,000	313
Capital Outlay	3,599	**-**	-	-
District Expenses	3,264	**5,464**	8,800	(3,336)
Total Unified Court	23,555	**16,086**	31,000	(14,914)
Courthouse General				
Personal Services	29,544	**2,400**	-	2,400
Contractual Services	317,147	**483,796**	350,000	133,796
Commodities	58,859	**41,695**	180,000	(138,305)
Capital Outlay	33,089	**34,744**	100,000	(65,256)
Total Courthouse General	$ 438,639	**562,635**	630,000	(67,365)

LOGAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Expenditures (continued)				
Custodian				
Personal Services	$ 27,159	**19,034**	30,000	(10,966)
Contractual Services	1,643	**3,245**	1,500	1,745
Commodities	8,395	**7,699**	10,000	(2,301)
Total Custodian	37,197	**29,978**	41,500	(11,522)
Landfill				
Personal Services	13,361	**14,646**	13,500	1,146
Contractual Services	22,134	**22,285**	25,000	(2,715)
Commodities	1,536	**36,698**	2,500	34,198
Total Landfill	37,031	**73,629**	41,000	32,629
Drug Enforcement Unit				
Personal Services	50,120	**50,241**	51,000	(759)
Commodities	**12,438**	**17,055**	17,000	55
Total Drug Enforcement Unit	62,558	**67,296**	68,000	(704)
Election				
Personal Services	8,417	**6,548**	13,000	(6,452)
Contractual Services	7,227	**5,794**	6,000	(206)
Commodities	12,477	**2,179**	21,000	(18,821)
Total Election	28,121	**14,521**	40,000	(25,479)
Appraiser's Cost				
Personal Services	68,933	**70,367**	70,300	67
Contractual Services	48,581	**52,716**	46,000	6,716
Commodities	5,367	**7,777**	10,000	(2,223)
Total Appraiser's Cost	122,881	**130,860**	126,300	4,560
Total Departments	$ 1,434,911	**1,570,434**	1,667,205	(96,771)

LOGAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (continued)				
Ambulance Lease	$ -	**2,400**	-	2,400
Area Agency on Aging	3,500	**3,500**	3,500	-
Community Economic Development	5,000	**28,323**	33,854	(5,531)
Conservation District	21,875	**25,000**	25,000	-
County Attorney Scholarships	11,683	**5,269**	-	5,269
Dispatching Services	64,340	**70,774**	70,785	(11)
Fair Building	25,000	**25,000**	25,000	-
Fair Maintenance	32,750	**32,750**	32,750	-
Fair Premiums	8,000	**8,000**	8,000	-
Family Shelter	2,000	**2,500**	2,500	-
GIS System	17,047	**14,819**	18,000	(3,181)
Historical Records	10,000	**10,000**	10,000	-
Jury Trails	369	**1,746**	10,000	(8,254)
Juvenile Detention	936	**3,750**	2,000	1,750
Mentally Challenged	28,000	**28,000**	28,000	-
Mental Health	20,900	**20,900**	20,900	-
Nursing Home Operations	160,000	**160,000**	160,000	-
Prairie Dog Eradication	-	**14,840**	35,000	(20,160)
Prisoner Board	38,825	**27,501**	56,000	(28,499)
Rawlins County Dentistry	8,000	**8,000**	8,000	-
Services for Elderly	17,000	**17,000**	17,000	-
Solid Waste Recycling Fees	1,999	**2,334**	5,000	(2,666)
Western Kansas Child Advocacy	5,000	**5,000**	5,000	-
Wild West Foundation	15,000	**15,000**	15,000	-
Transfers Out	400,000	**500,000**	500,000	-
Total Expenditures	2,332,135	**2,602,840**	2,758,494	(155,654)
Receipts Over (Under) Expenditures	(300,250)	**(435,674)**		
Unencumbered Cash - Beginning	2,025,012	**1,724,762**		
Prior Year Cancelled Encumbrance	-	**8,020**		
Unencumbered Cash - Ending	$ 1,724,762	**1,297,108**		

LOGAN COUNTY, KANSAS
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 1,159,293	**929,131**	925,919	3,212
Delinquent Tax	622	**1,654**	-	1,654
Vehicle Tax	28,343	**71,470**	61,931	9,539
Escape Tax	-	**874**	-	874
Intergovernmental				
Special Highway Fuel Tax	231,776	**264,309**	240,000	24,309
State Aid - Connecting Links	50,000	**46,040**	-	46,040
Federal Aid	-	**1,963**	-	1,963
Sale of Assets	18,000	**-**	-	-
Miscellaneous	212,304	**156,091**	50,000	106,091
Total Receipts	1,700,338	**1,471,532**	1,277,850	193,682
Expenditures				
Personal Services	340,996	**341,557**	430,000	(88,443)
Contractual Services	98,030	**51,718**	535,000	(483,282)
Commodities	355,896	**437,740**	292,000	145,740
Transfers Out	600,000	**200,000**	200,000	-
Total Expenditures	1,394,922	**1,031,015**	1,457,000	(425,985)
Receipts Over (Under) Expenditures	305,416	**440,517**		
Unencumbered Cash - Beginning	473,496	**778,912**		
Prior Year Cancelled Encumbrances	-	**2,040**		
Unencumbered Cash - Ending	$ 778,912	**1,221,469**		

LOGAN COUNTY, KANSAS
Health Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 141,995	**168,154**	167,806	348
Delinquent Tax	171	**212**	-	212
Vehicle Tax	7,940	**9,000**	7,567	1,433
Escape Tax	-	**151**	-	151
Intergovernmental				
Federal Aid	25,815	**59,165**	1,500	57,665
State Aid - Connecting Links	10,524	**13,291**	5,000	8,291
Grants and Reimbursements	139,961	**121,777**	127,834	(6,057)
Total Receipts	326,406	**371,750**	309,707	62,043
Expenditures				
Personal Services	198,639	**204,225**	250,000	(45,775)
Contractual Services	16,992	**16,318**	16,700	(382)
Commodities	17,890	**26,412**	25,600	812
Capital Outlay	53,018	**58,771**	118,000	(59,229)
Total Expenditures	286,539	**305,726**	410,300	(104,574)
Receipts Over (Under) Expenditures	39,867	**66,024**		
Unencumbered Cash - Beginning	162,751	**202,678**		
Prior Year Cancelled Encumbrances	60	**-**		
Unencumbered Cash - Ending	$ 202,678	**268,702**		

LOGAN COUNTY, KANSAS
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 867,944	**902,815**	899,927	2,888
Delinquent Tax	963	**1,290**	-	1,290
Vehicle Tax	45,213	**54,815**	46,265	8,550
Escape Tax	-	**863**	-	863
Miscellaneous	4,808	**2,573**	-	2,573
Total Receipts	918,928	**962,356**	946,192	16,164
Expenditures				
Social Security	116,843	**120,272**	130,000	(9,728)
KPERS	116,321	**120,100**	145,000	(24,900)
Unemployment	3,152	**1,280**	6,000	(4,720)
Medical and Other Insurance	586,354	**649,944**	610,000	39,944
Workers' Compensation	58,337	**69,404**	70,000	(596)
Total Expenditures	881,007	**961,000**	961,000	-
Receipts Over (Under) Expenditures	37,921	**1,356**		
Unencumbered Cash - Beginning	65,730	**103,651**		
Unencumbered Cash - Ending	$ 103,651	**105,007**		

LOGAN COUNTY, KANSAS
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 6,007	**19,398**	19,166	232
Delinquent Tax	86	**16**	-	16
Vehicle Tax	3,929	**577**	305	272
Escape Tax	-	**32**	-	32
Chemical Sales	144,949	**183,336**	95,000	88,336
Total Receipts	154,971	**203,359**	114,471	88,888
Expenditures				
Personal Services	57,853	**58,190**	56,400	1,790
Contractual Services	14,499	**14,328**	19,000	(4,672)
Commodities	107,452	**165,172**	120,000	45,172
Capital Outlay	-	**5,000**	2,000	3,000
Transfers Out	15,000	**-**	-	-
(a) Adjustment for Qualifying Budget Credit	-	**-**	88,336	(88,336)
Total Expenditures	194,804	**242,690**	285,736	(43,046)
Receipts Over (Under) Expenditures	(39,833)	**(39,331)**		
Unencumbered Cash - Beginning	221,028	**181,195**		
Unencumbered Cash - Ending	$ 181,195	**141,864**		

(a) Adjustment for Qualifying Budget Credits

Chemical Sales Over Amount Budgeted	$ 88,336

LOGAN COUNTY, KANSAS
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 403,591	**392,497**	391,032	1,465
Delinquent Tax	427	**599**	-	599
Vehicle Tax	19,753	**25,408**	21,518	3,890
Escape Tax	-	**384**	-	384
Total Receipts	423,771	**418,888**	412,550	6,338
Expenditures				
Appropriations	423,771	**125,000**	412,550	(287,550)
Receipts Over (Under) Expenditures	-	**293,888**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**293,888**		

LOGAN COUNTY, KANSAS
Special Alcohol and Drug Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Private Club Liquor Tax	$ 6,134	**8,409**	6,962	1,447
Expenditures				
Contractual Services	3,044	**3,303**	43,194	(39,891)
Receipts Over (Under) Expenditures	3,090	**5,106**		
Unencumbered Cash - Beginning	33,938	**37,028**		
Unencumbered Cash - Ending	$ 37,028	**42,134**		

LOGAN COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Transfers In	$ 15,000	**-**	-	-
Expenditures				
Capital Outlay	-	**-**	60,000	(60,000)
Receipts Over (Under) Expenditures	15,000	**-**		
Unencumbered Cash - Beginning	156,391	**171,391**		
Unencumbered Cash - Ending	$ 171,391	**171,391**		

LOGAN COUNTY, KANSAS
Special Machinery Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	-	**100,000**
Expenditures			
Capital Outlay		326,354	**152,676**
Receipts Over (Under) Expenditures		(326,354)	**(52,676)**
Unencumbered Cash - Beginning		792,348	**465,994**
Unencumbered Cash - Ending	$	465,994	**413,318**

LOGAN COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	600,000	**100,000**
Expenditures			
Capital Outlay		-	**12,500**
Receipts Over (Under) Expenditures		600,000	**87,500**
Unencumbered Cash - Beginning		125,000	**725,000**
Unencumbered Cash - Ending	$	725,000	**812,500**

LOGAN COUNTY, KANSAS
Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	100,000	**200,000**
Expenditures			
Capital Outlay		148,967	**35,986**
Receipts Over (Under) Expenditures		(48,967)	**164,014**
Unencumbered Cash - Beginning		2,004,062	**1,955,095**
Unencumbered Cash - Ending	$	1,955,095	**2,119,109**

LOGAN COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	8,140	**7,154**
Expenditures			
Capital Outlay		3,315	**2,910**
Receipts Over (Under) Expenditures		4,825	**4,244**
Unencumbered Cash - Beginning		13,987	**18,812**
Unencumbered Cash - Ending	$	18,812	**23,056**

LOGAN COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,016	**1,730**
Expenditures		-	**-**
Receipts Over (Under) Expenditures		2,016	**1,730**
Unencumbered Cash - Beginning		7,790	**9,806**
Unencumbered Cash - Ending	$	9,806	**11,536**

LOGAN COUNTY, KANSAS
Treasurer Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	2,016	**1,730**
Expenditures			
Capital Outlay		2,130	**3,092**
Receipts Over (Under) Expenditures		(114)	**(1,362)**
Unencumbered Cash - Beginning		8,996	**8,882**
Unencumbered Cash - Ending	$	8,882	**7,520**

LOGAN COUNTY, KANSAS
Prairie Dog Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Miscellaneous	$ 47,905	**115,331**	60,000	55,331
Expenditures				
Personal Services	-	**-**	2,000	(2,000)
Contractual Services	-	**356**	1,500	(1,144)
Commodities	47,274	**91,907**	90,000	1,907
Total Expenditures	47,274	**92,263**	93,500	(1,237)
Receipts Over (Under) Expenditures	631	**23,068**		
Unencumbered Cash - Beginning	103,227	**103,858**		
Unencumbered Cash - Ending	$ 103,858	**126,926**		

LOGAN COUNTY, KANSAS
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 89,758	**62,324**	59,146	3,178
Delinquent Tax	479	**153**	-	153
Vehicle Tax	22,194	**5,293**	4,699	594
Escape Tax	-	**196**	-	196
Collections	162,640	**128,040**	70,000	58,040
Miscellaneous	16,441	**3,017**	-	3,017
Total Receipts	291,512	**199,023**	133,845	65,178
Expenditures				
Personal Services	192,473	**191,575**	210,000	(18,425)
Contractual Services	34,586	**38,580**	42,000	(3,420)
Commodities	38,406	**42,370**	20,000	22,370
Capital Outlay	941	**5,513**	60,000	(54,487)
Miscellaneous	1,814	**779**	-	779
Total Expenditures	268,220	**278,817**	332,000	(53,183)
Receipts Over (Under) Expenditures	23,292	**(79,794)**		
Unencumbered Cash - Beginning	355,689	**378,981**		
Unencumbered Cash - Ending	$ 378,981	**299,187**		

LOGAN COUNTY, KANSAS
Multi-County Health Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	3,739	**3,345**
Expenditures			
Commodities		1,661	**816**
Receipts Over (Under) Expenditures		2,078	**2,529**
Unencumbered Cash - Beginning		10,741	**12,819**
Unencumbered Cash - Ending	$	12,819	**15,348**

LOGAN COUNTY, KANSAS
Capital Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	300,000	**300,000**
Expenditures			
Capital Outlay		63,000	**15,350**
Receipts Over (Under) Expenditures		237,000	**284,650**
Unencumbered Cash - Beginning		1,745,106	**1,982,106**
Unencumbered Cash - Ending	$	1,982,106	**2,266,756**

LOGAN COUNTY, KANSAS
SPARKS Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Federal Aid - SPARKS	$	552,252	**-**
Interest		231	**8**
Total Receipts		552,483	**8**
Expenditures			
SPARKS Disbursements		551,700	**791**
Receipts Over (Under) Expenditures		783	**(783)**
Unencumbered Cash - Beginning		-	**783**
Unencumbered Cash - Ending	$	783	**-**

LOGAN COUNTY, KANSAS
Health ELC Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Grant	$ -	**47,625**
Federal Aid	-	**23,347**
Total Receipts	-	**70,972**
Expenditures		
Personal Services	-	**34,000**
Grant Disbursements	-	**24,904**
Total Expenditures	-	**58,904**
Receipts Over (Under) Expenditures	-	**12,068**
Unencumbered Cash - Beginning	-	**-**
Unencumbered Cash - Ending	$ -	**12,068**

LOGAN COUNTY, KANSAS
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 12,755	**14,120**	14,007	113
Delinquent Tax	17	**22**	-	22
Vehicle Tax	969	**810**	678	132
Sales Tax	232,768	**257,616**	130,000	127,616
Escape Tax	-	**14**	-	14
Bond of America Interest	28,658	**-**	-	-
Bond Proceeds	1,520,000	**-**	-	-
Total Receipts	1,795,167	**272,582**	144,685	127,897
Expenditures				
Principal	**1,740,000**	**280,000**	280,500	(500)
Interest	**86,780**	**32,085**	32,108	(23)
Cost Of Issuance	**23,380**	**-**	-	-
Cash Basis Reserve	-	**-**	110,000	(110,000)
Total Expenditures	1,850,160	**312,085**	422,608	(110,523)
Receipts Over (Under) Expenditures	(54,993)	**(39,503)**		
Unencumbered Cash - Beginning	469,358	**414,365**		
Unencumbered Cash - Ending	$ 414,365	**374,862**		

LOGAN COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Interest on Investments	$	29,718	**2,059**
Expenditures			
Appropriation		30,536	**-**
Receipts Over (Under) Expenditures		(818)	**2,059**
Unencumbered Cash - Beginning		1,581,783	**1,580,965**
Unencumbered Cash - Ending	$	1,580,965	**1,583,024**

LOGAN COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Collections	$	813	**603**
Expenditures			
Capital Outlay		488	**297**
Receipts Over (Under) Expenditures		325	**306**
Unencumbered Cash - Beginning		1,946	**2,271**
Unencumbered Cash - Ending	$	2,271	**2,577**

LOGAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Collections	$ 30,275	**30,726**
Expenditures		
Personal Services	13,634	**14,397**
Contractual Services	572	**1,626**
Commodities	2,562	**12,014**
Capital Outlay	2,130	**808**
Transfers Out	11,377	**1,881**
Total Expenditures	30,275	**30,726**
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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 183,487	**203,207**	201,249	1,958
Delinquent Tax	133	**189**	-	189
Vehicle Tax	3,138	**3,988**	4,647	(659)
Escape Tax	-	**141**	-	141
Miscellaneous	-	**101**	-	101
Total Receipts	186,758	**207,626**	205,896	1,730
Expenditures				
Personal Services	57,493	**40,358**	43,000	(2,642)
Contractual Services	6,337	**25,180**	17,000	8,180
Commodities	27,266	**25,910**	33,000	(7,090)
Capital Outlay	37,669	**39,500**	60,000	(20,500)
Transfers Out	80,000	**75,000**	75,000	-
Total Expenditures	208,765	**205,948**	228,000	(22,052)
Receipts Over (Under) Expenditures	(22,007)	**1,678**		
Unencumbered Cash - Beginning	70,314	**48,307**		
Unencumbered Cash - Ending	$ 48,307	**49,985**		

LOGAN COUNTY, KANSAS
Fire District No. 1 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Transfers In	$	80,000	**75,000**
Expenditures			
Capital Outlay		47,105	**-**
Receipts Over (Under) Expenditures		32,895	**75,000**
Unencumbered Cash - Beginning		265,955	**298,850**
Unencumbered Cash - Ending	$	298,850	**373,850**

Schedule 3-1

LOGAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
Distributable Funds				
Neighborhood Revitalization	$ 4,492	87,640	87,415	**4,717**
Current Tax	6,725,168	9,808,216	9,396,504	**7,136,880**
Advance Tax	1,040	7,831	7,008	**1,863**
Excise Tax	-	70	70	**-**
Escrow Tax	25,570	2,970	3,258	**25,282**
Motor Vehicle Tax	-	605,822	605,822	**-**
Delinquent Personal Property	12,184	12,829	16,171	**8,842**
Redemptions	105,342	107,787	126,582	**86,547**
Kansas Mineral (Severance)	8,416	49,170	57,586	**-**
Motor Vehicle Department	-	348,400	348,400	**-**
Special Clearing Fund	-	9,573	9,573	**-**
Long and Short Cash	916	23,277	23,546	**647**
Total Distributable Funds	6,883,128	11,063,585	10,681,935	**7,264,778**
State Funds				
State Educational Building	716	70,443	70,476	**683**
State Institutional	358	35,221	35,238	**341**
Total State Funds	1,074	105,664	105,714	**1,024**
Subdivision Funds				
Cities	33,176	1,484,523	1,484,807	**32,892**
Townships	15,033	834,749	833,570	**16,212**
School Districts	18,513	3,105,720	3,097,255	**26,978**
Northwest KS Library System	377	55,227	55,287	**317**
Total Subdivision Funds	67,099	5,480,219	5,470,919	**76,399**
Total	$ 6,951,301	16,649,468	16,258,568	**7,342,201**

LOGAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
State Mortgage Registration	$ 925	3,460	3,406	**979**
Drivers License	-	5,709	5,709	**-**
Clerk of District Court Judgment Fees	288	936	936	**288**
Special City and County Highway	-	304,538	304,538	**-**
Golden Prairie Extension	1,705	150,457	150,632	**1,530**
Sales Tax	-	280,590	280,590	**-**
Game License	-	3,850	3,850	**-**
Payroll Clearing	72,699	1,129,472	1,115,984	**86,187**
Concealed Handgun	2,903	813	530	**3,186**
Registered Offender	877	880	1,567	**190**
Special Sheriff Vin Inspection	4,026	3,160	4,239	**2,947**
Special Stray	3,027	-	3,027	**-**
Pending Drug Forfeiture	392,057	223,385	614,753	**689**
Drug Forfeiture	179,087	597,304	594,803	**181,588**
County Attorney Drug Forfeiture	93,132	41,712	3,158	**131,686**
Law Library	15,570	3,525	327	**18,768**
County Clerk	-	7,164	7,164	**-**
Clerk of District Court	3,485	129,550	121,340	**11,695**
Register of Deeds	-	65,373	65,373	**-**
Sheriff	194	12,103	12,103	**194**
Total	$ 769,975	2,963,981	3,294,029	**439,927**