

LOGAN COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2018

LOGAN COUNTY, KANSAS
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For the Year Ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the County Commission
Logan County, Kansas
Oakley, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Logan County, Kansas**, as of and for the year ended December 31, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1, the financial statement is prepared by **Logan County, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of

accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Logan County, Kansas** as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Logan County, Kansas** as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Logan County, Kansas** as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated July 24, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (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 derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

August 5, 2019

LOGAN COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 2,113,371	-	2,687,597	2,668,517	2,132,451	34,589	2,167,040
Special Purpose Funds							
Road and Bridge Fund	885,460	-	923,217	1,107,379	701,298	25,003	726,301
Health Fund	90,881	-	328,059	296,769	122,171	639	122,810
Employee Benefits Fund	200,595	-	795,812	844,449	151,958	-	151,958
Noxious Weed Fund	225,653	-	198,567	169,218	255,002	842	255,844
Hospital Maintenance Fund	55,996	-	393,599	398,825	50,770	-	50,770
Special Alcohol and Drug Fund	24,781	-	7,114	3,270	28,625	-	28,625
Noxious Weed Capital Outlay Fund	174,671	-	15,000	38,080	151,591	-	151,591
Special Machinery Fund	636,368	-	300,000	217,687	718,681	-	718,681
Equipment Reserve Fund	1,626,983	-	275,000	117,068	1,784,915	21,682	1,806,597
Register of Deeds Technology Fund	14,579	-	6,393	3,383	17,589	-	17,589
Clerk Technology Fund	6,588	-	1,586	-	8,174	-	8,174
Treasurer Technology Fund	6,088	-	1,586	-	7,674	-	7,674
Prairie Dog Fund	88,906	-	39,235	44,069	84,072	-	84,072
Ambulance Fund	295,847	-	236,642	380,368	152,121	125,688	277,809
Multi-County Health Fund	22,645	-	7,956	21,875	8,726	48	8,774
Capital Improvement Fund	981,298	-	572,000	208,192	1,345,106	-	1,345,106
Bond and Interest Fund							
Bond and Interest Fund	523,674	-	332,330	324,980	531,024	-	531,024
Trust Funds							
Oil and Gas Depletion Trust	1,534,318	-	14,599	-	1,548,917	-	1,548,917
Prosecuting Attorney Training Fund	1,016	-	486	258	1,244	-	1,244
Special Motor Vehicle Fund	-	-	32,025	32,025	-	-	-
Total Primary Government	\$ 9,509,718	-	7,168,803	6,876,412	9,802,109	208,491	10,010,600

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, 2018

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	\$ 146,305	-	180,465	197,667	129,103	33,872	162,975
Fire District No. 1 - Special Fund	161,689	-	80,000	-	241,689	-	241,689
Total Primary Government (Excluding Distributable and Agency Funds)	\$ 9,817,712	-	7,429,268	7,074,079	10,172,901	242,363	10,415,264
Composition of Cash							
							\$ 13,814,957
							1,162,727
							540
							2,748,917
							17,727,141
							(6,609,125)
							(702,752)
							10,415,264
							\$ 10,415,264

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

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

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.

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

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, 2018.

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.

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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

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.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

LOGAN COUNTY, KANSAS
Notes to Financial Statement
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Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

Reimbursements

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

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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, Equipment Reserve Fund, Micro Loan Fund, Register of Deeds Technology Fund, Treasurer Technology Fund, Clerk Technology Fund, Multi-County Health Fund, and Capital Improvement Fund.

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

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". Not all deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$17,727,141 and the bank balance was \$17,720,849. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$1,255,276 was covered by federal depository insurance, \$14,370,605 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and \$2,094,968 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, 2018.

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, 2018 were as follows:

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

From	To	Regulatory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	\$ 275,000
General Fund	Capital Improvement Fund	K.S.A. 19-120	525,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	300,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	15,000
Fire District No. 1 - General Fund	Fire District No. 1 - Special Fund	K.S.A. 19-3612c	80,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	13,302

NOTE 5 – LITIGATION

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

NOTE 6 – RISK MANAGEMENT

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

NOTE 7 – GRANTS AND SHARED REVENUES

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

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Logan County, Kansas' deposits with Farmers State Bank were not adequately secured at December 31, 2018 which is a violation of K.S.A. 9-1402 and K.S.A. 9-1405.

NOTE 9– DEFERRED COMPENSATION PLAN

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

NOTE 10 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Logan County, Kansas participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the

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Notes to Financial Statement
December 31, 2018

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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$103,059 for the year ended December 31, 2018.

Net Pension Liability

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,377,707. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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, 2018.

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

NOTE 12 – COMPENSATED ABSENCES

Vacation

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

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

Vacation may not be taken until the employee completes a 480 working hour probationary period. The maximum accrual for vacation shall be no more than 12 days per calendar year. In the event of employment termination, the employee shall forfeit all unused vacation and will not be compensated. In the event of an employee leaving the County, the employee shall forfeit all unused vacation and will not be compensated unless a two week notice is given. The potential liability for vacation at December 31, 2018 was \$27,198. This is not reflected in the financial statement.

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. The potential liability for sick leave at December 31, 2018 was \$57,791. This is not reflected in the financial statement.

NOTE 13 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Logan County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end. The estimated closure cost is \$195,329 and the estimated post-closure cost is \$513,543. These figures comprise the estimated closure and post-closure cost of \$708,872. At December 31, 2018, the permit for 2018 identifies that the remaining volume capacity of the site is 17% of the original capacity and that the remaining life of the landfill is 11 years. The County is also required by regulations to provide financial assurance for the closure and post-closure costs. The allowable mechanisms for this financial assurance are as follows: 1) trust fund, 2) surety bond guaranteeing payment or performance, 3) letter of credit, 4) insurance certificate, and 5) a financial test for local governments. The County has elected to use the financial test to provide financial assurance. The County is in compliance with the financial test as of December 31, 2018.

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

NOTE 14 – LONG-TERM DEBT

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

General Obligation Bonds

On June 15, 2010, the County issued \$1,510,000 in General Obligation – Series 2010-A bonds for the purpose of building a wellness center.

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.

LOGAN COUNTY, KANSAS
Notes to Financial Statement
December 31, 2018

Changes in long-term liabilities for the County for the year ended December 31, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2010 - A	2.00-3.50%	6/15/2010	\$ 1,510,000	9/1/2018	\$ 220,000	-	(220,000)	-	7,700
Series 2010 - B (Build America Bonds)	4.20-5.20%	9/3/2010	1,990,000	9/1/2025	1,990,000	-	-	1,990,000	97,280
Total Contractual Indebtedness					\$ 2,210,000	-	(220,000)	1,990,000	104,980

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

	YEAR						Total
	2019	2020	2021	2022	2023	2024-2025	
Principal							
General Obligation Bonds	\$ 250,000	260,000	270,000	280,000	295,000	635,000	1,990,000
Interest							
General Obligation Bonds	63,232	56,407	48,971	40,898	48,360	49,920	307,788
Total Principal and Interest	\$ 313,232	316,407	318,971	320,898	343,360	684,920	2,297,788

LOGAN COUNTY, KANSAS

Regulatory-Required Supplementary Information

LOGAN COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018

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	\$ 3,074,217	-	3,074,217	2,668,517	(405,700)
Special Purpose Funds					
Road and Bridge Fund	1,152,000	-	1,152,000	1,107,379	(44,621)
Health Fund	307,700	-	307,700	296,769	(10,931)
Employee Benefits Fund	887,500	-	887,500	844,449	(43,051)
Noxious Weed Fund	284,400	-	284,400	169,218	(115,182)
Hospital Maintenance Fund	398,825	-	398,825	398,825	-
Special Alcohol and Drug Fund	24,225	-	24,225	3,270	(20,955)
Noxious Weed Capital Outlay Fund	139,671	-	139,671	38,080	(101,591)
Prairie Dog Fund	205,841	-	205,841	44,069	(161,772)
Ambulance Fund	460,940	-	460,940	380,368	(80,572)
Bond and Interest Fund					
Bond and Interest Fund	490,932	-	490,932	324,980	(165,952)
Related Municipal Entity					
Fire District No. 1 - General Fund	232,225	-	232,225	197,667	(34,558)

LOGAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,778,736	1,932,838	1,971,498	(38,660)
Delinquent Tax	2,779	2,391	-	2,391
Vehicle Tax	101,544	111,507	103,234	8,273
Intangibles	12,266	11,037	7,552	3,485
Mineral Production Tax	54,720	36,463	10,000	26,463
Sales Tax	231,702	231,394	100,000	131,394
Escaped Tax	-	88	-	88
Intergovernmental				
State Aid	140	161	-	161
Licenses and Fees				
Mortgage Registration Fees	14,663	8,159	18,000	(9,841)
Co. Clerk - Co. Share Game and Park	216	203	-	203
County Offices	71,507	65,858	20,000	45,858
Antique Motor Vehicle Regist. Fees	1,730	1,695	500	1,195
Insurance Proceeds	54,112	-	-	-
Interest on Taxes	9,167	15,516	-	15,516
Interest on Investments	42,310	93,350	10,000	83,350
Miscellaneous	78,259	183,016	-	183,016
Rents and Leases	5,787	5,187	1,200	3,987
Transfers In	13,410	13,302	-	13,302
Neighborhood Revitalization	(27,331)	(24,568)	(23,632)	(936)
Total Receipts	<u>2,445,717</u>	<u>2,687,597</u>	<u>2,218,352</u>	<u>469,245</u>
Expenditures				
County Commission				
Personal Services	44,654	45,544	45,400	144
Contractual Services	8,212	83	700	(617)
Commodities	1,538	1,455	5,000	(3,545)
Total County Commission	<u>54,404</u>	<u>47,082</u>	<u>51,100</u>	<u>(4,018)</u>
County Clerk				
Personal Services	63,073	69,716	69,700	16
Contractual Services	3,668	1,641	3,500	(1,859)
Commodities	2,217	2,797	6,000	(3,203)
Transfers Out	-	-	30,000	(30,000)
Total County Clerk	<u>68,958</u>	<u>74,154</u>	<u>109,200</u>	<u>(35,046)</u>

LOGAN COUNTY, KANSAS
General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
County Treasurer				
Personal Services	\$ 101,580	101,781	103,000	(1,219)
Contractual Services	6,154	7,689	5,500	2,189
Commodities	1,527	1,878	2,000	(122)
Capital Outlay	-	-	1,000	(1,000)
Total County Treasurer	<u>109,261</u>	<u>111,348</u>	<u>111,500</u>	<u>(152)</u>
County Attorney				
Personal Services	70,053	71,451	72,318	(867)
Contractual Services	7,839	9,921	10,000	(79)
Commodities	1,991	815	5,000	(4,185)
Capital Outlay	3,358	-	4,000	(4,000)
Total County Attorney	<u>83,241</u>	<u>82,187</u>	<u>91,318</u>	<u>(9,131)</u>
Register of Deeds				
Personal Services	68,352	69,716	70,000	(284)
Contractual Services	7,050	3,618	7,000	(3,382)
Commodities	2,779	2,919	4,500	(1,581)
Capital Outlay	15,000	-	-	-
Total Register of Deeds	<u>93,181</u>	<u>76,253</u>	<u>81,500</u>	<u>(5,247)</u>
Sheriff				
Personal Services	146,402	152,755	158,500	(5,745)
Contractual Services	11,893	27,103	13,500	13,603
Commodities	29,819	25,375	31,000	(5,625)
Capital Outlay	5,378	398	37,000	(36,602)
Total Sheriff	<u>193,492</u>	<u>205,631</u>	<u>240,000</u>	<u>(34,369)</u>
Emergency Preparedness				
Personal Services	21,867	22,304	22,500	(196)
Contractual Services	1,437	3,255	2,100	1,155
Commodities	3,944	4,637	6,000	(1,363)
Total Emergency Preparedness	<u>27,248</u>	<u>30,196</u>	<u>30,600</u>	<u>(404)</u>
Unified Court				
Contractual Services	8,190	22,417	18,964	3,453
Commodities	1,166	-	3,000	(3,000)
Capital Outlay	-	-	5,500	(5,500)
District Expenses	5,286	5,291	-	5,291
Total Unified Court	<u>14,642</u>	<u>27,708</u>	<u>27,464</u>	<u>244</u>

LOGAN COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Courthouse General				
Personal Services	\$ 2,180	2,330	-	2,330
Contractual Services	336,005	328,375	350,000	(21,625)
Commodities	44,934	27,255	140,000	(112,745)
Capital Outlay	34,751	36,624	200,000	(163,376)
Total Courthouse General	<u>417,870</u>	<u>394,584</u>	<u>690,000</u>	<u>(295,416)</u>
Custodian				
Personal Services	31,462	32,926	29,150	3,776
Contractual Services	2,224	1,977	2,500	(523)
Commodities	8,763	8,098	10,000	(1,902)
Total Custodian	<u>42,449</u>	<u>43,001</u>	<u>41,650</u>	<u>1,351</u>
Landfill				
Personal Services	12,017	13,407	12,300	1,107
Contractual Services	10,522	8,810	11,000	(2,190)
Commodities	13,482	6,631	2,500	4,131
Capital Outlay	-	-	4,000	(4,000)
Total Landfill	<u>36,021</u>	<u>28,848</u>	<u>29,800</u>	<u>(952)</u>
Drug Enforcement Unit				
Personal Services	50,207	49,953	67,700	(17,747)
Commodities	17,758	16,825	-	16,825
Total Drug Enforcement Unit	<u>67,965</u>	<u>66,778</u>	<u>67,700</u>	<u>(922)</u>
Election				
Personal Services	5,957	7,354	14,000	(6,646)
Contractual Services	8,893	20,015	6,000	14,015
Commodities	1,030	971	22,000	(21,029)
Capital Outlay	-	5,016	-	5,016
Total Election	<u>15,880</u>	<u>33,356</u>	<u>42,000</u>	<u>(8,644)</u>
Appraiser's Cost				
Personal Services	64,964	66,261	66,150	111
Contractual Services	50,728	44,469	46,000	(1,531)
Commodities	4,153	6,337	7,700	(1,363)
Total Appraiser's Cost	<u>119,845</u>	<u>117,067</u>	<u>119,850</u>	<u>(2,783)</u>
Total Departments	1,344,457	1,338,193	1,733,682	(395,489)

LOGAN COUNTY, KANSAS
General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Area Agency on Aging	\$ 3,000	3,500	3,500	-
Capital Improvement	-	20,711	-	20,711
Community Economic Development	5,000	5,000	25,000	(20,000)
Conservation District	17,500	21,875	21,875	-
County Attorney Scholarships	7,186	6,564	-	6,564
Dispatching Services	53,053	55,705	55,710	(5)
Fair Building	25,000	25,000	25,000	-
Fair Maintenance	32,750	32,750	32,750	-
Fair Premiums	8,000	8,000	8,000	-
Family Shelter	1,000	-	1,000	(1,000)
GIS System	14,294	18,754	18,000	754
Historical Records	10,000	12,500	10,000	2,500
Jury Trails	5,793	4,072	25,000	(20,928)
Juvenile Detention	-	-	6,000	(6,000)
Mentally Challenged	28,000	28,000	28,000	-
Mental Health	20,300	20,400	20,400	-
Nursing Home Operations	160,000	160,000	160,000	-
Prisoner Board	48,447	59,548	49,000	10,548
Rawlins County Dentistry	-	8,000	8,000	-
ROZ Program Scholarship	3,789	-	-	-
Services for Elderly	17,000	17,000	17,000	-
Silver-Hair Legislature Inc.	300	-	300	(300)
Solid Waste Recycling Fees	6,340	2,945	6,000	(3,055)
Western Kansas Child Advocacy	5,000	5,000	5,000	-
Wild West Foundation	15,000	15,000	-	15,000
Transfers Out	400,000	800,000	815,000	(15,000)
Total Expenditures	<u>2,231,209</u>	<u>2,668,517</u>	<u>3,074,217</u>	<u>(405,700)</u>
Receipts Over (Under) Expenditures	214,508	19,080		
Unencumbered Cash - Beginning	<u>1,898,863</u>	<u>2,113,371</u>		
Unencumbered Cash - Ending	<u>\$ 2,113,371</u>	<u>2,132,451</u>		

LOGAN COUNTY, KANSAS
Road and Bridge Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 585,979	422,128	429,897	(7,769)
Delinquent Tax	776	600	-	600
Vehicle Tax	28,701	36,363	34,016	2,347
Escaped Tax	-	24	-	24
Intergovernmental				
Special Highway Fuel Tax	227,283	239,896	225,000	14,896
Federal Aid	2,776	-	-	-
State Aid	215,044	45,686	-	45,686
Insurance Proceeds	15,409	4,224	-	4,224
Sale of Assets	8,427	-	-	-
Miscellaneous	246,922	179,653	30,000	149,653
Neighborhood Revitalization	(9,006)	(5,357)	(4,352)	(1,005)
Total Receipts	<u>1,322,311</u>	<u>923,217</u>	<u>714,561</u>	<u>208,656</u>
Expenditures				
Personal Services	338,272	339,286	360,000	(20,714)
Contractual Services	184,032	122,100	52,000	70,100
Commodities	375,885	345,993	510,000	(164,007)
Capital Outlay	-	-	130,000	(130,000)
Transfers Out	200,000	300,000	100,000	200,000
Total Expenditures	<u>1,098,189</u>	<u>1,107,379</u>	<u>1,152,000</u>	<u>(44,621)</u>
Receipts Over (Under) Expenditures	224,122	(184,162)		
Unencumbered Cash - Beginning	660,738	885,460		
Prior Year Cancelled Encumbrances	<u>600</u>	<u>-</u>		
Unencumbered Cash - Ending	<u>\$ 885,460</u>	<u>701,298</u>		

LOGAN COUNTY, KANSAS

Health Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 128,180	123,741	126,301	(2,560)
Delinquent Tax	152	110	-	110
Vehicle Tax	5,588	7,943	7,447	496
Escaped Tax	-	6	-	6
Intergovernmental				
Federal Aid	9,615	4,597	1,500	3,097
State Aid	7,800	6,012	5,711	301
Grants and Reimbursements	187,398	187,224	140,000	47,224
Neighborhood Revitalization	(1,971)	(1,574)	(1,442)	(132)
Total Receipts	<u>336,762</u>	<u>328,059</u>	<u>279,517</u>	<u>48,542</u>
Expenditures				
Personal Services	175,129	164,537	200,000	(35,463)
Contractual Services	25,422	18,756	13,700	5,056
Commodities	15,933	17,877	19,000	(1,123)
Capital Outlay	86,656	95,599	70,000	25,599
Supplies	-	-	5,000	(5,000)
Total Expenditures	<u>303,140</u>	<u>296,769</u>	<u>307,700</u>	<u>(10,931)</u>
Receipts Over (Under) Expenditures	33,622	31,290		
Unencumbered Cash - Beginning	<u>57,259</u>	<u>90,881</u>		
Unencumbered Cash - Ending	<u>\$ 90,881</u>	<u>122,171</u>		

LOGAN COUNTY, KANSAS
Employee Benefits Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 664,218	760,572	776,280	(15,708)
Delinquent Tax	1,016	625	-	625
Vehicle Tax	41,271	41,827	38,563	3,264
Escaped Tax	-	34	-	34
Miscellaneous	5,247	2,428	-	2,428
Neighborhood Revitalization	(10,210)	(9,674)	(9,403)	(271)
Total Receipts	<u>701,542</u>	<u>795,812</u>	<u>805,440</u>	<u>(9,628)</u>
Expenditures				
Social Security	109,082	111,912	125,000	(13,088)
KPERS	102,710	115,343	140,000	(24,657)
Unemployment	1,262	1,295	7,500	(6,205)
Medical and Other Insurance	505,067	565,946	525,000	40,946
Workers' Compensation	44,565	49,953	90,000	(40,047)
Total Expenditures	<u>762,686</u>	<u>844,449</u>	<u>887,500</u>	<u>(43,051)</u>
Receipts Over (Under) Expenditures	(61,144)	(48,637)		
Unencumbered Cash - Beginning	<u>261,739</u>	<u>200,595</u>		
Unencumbered Cash - Ending	\$ <u>200,595</u>	<u>151,958</u>		

LOGAN COUNTY, KANSAS

Noxious Weed Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 81,354	70,178	71,560	(1,382)
Delinquent Tax	127	73	-	73
Vehicle Tax	5,105	5,138	4,722	416
Escaped Tax	-	4	-	4
Chemical Sales	120,030	124,066	100,000	24,066
Neighborhood Revitalization	(1,250)	(892)	(997)	105
Total Receipts	<u>205,366</u>	<u>198,567</u>	<u>175,285</u>	<u>23,282</u>
Expenditures				
Personal Services	53,139	56,404	54,400	2,004
Contractual Services	12,915	15,395	21,000	(5,605)
Commodities	91,914	82,419	190,000	(107,581)
Capital Outlay	-	-	4,000	(4,000)
Transfers Out	40,000	15,000	15,000	-
Total Expenditures	<u>197,968</u>	<u>169,218</u>	<u>284,400</u>	<u>(115,182)</u>
Receipts Over (Under) Expenditures	7,398	29,349		
Unencumbered Cash - Beginning	<u>218,255</u>	<u>225,653</u>		
Unencumbered Cash - Ending	<u>\$ 225,653</u>	<u>255,002</u>		

LOGAN COUNTY, KANSAS

Hospital Maintenance Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 382,974	373,862	381,385	(7,523)
Delinquent Tax	587	349	-	349
Vehicle Tax	23,811	24,123	22,234	1,889
Escaped Tax	-	18	-	18
Neighborhood Revitalization	(5,887)	(4,753)	(4,794)	41
Total Receipts	401,485	393,599	<u>398,825</u>	<u>(5,226)</u>
Expenditures				
Appropriations	350,645	398,825	<u>398,825</u>	<u>-</u>
Receipts Over (Under) Expenditures	50,840	(5,226)		
Unencumbered Cash - Beginning	5,156	55,996		
Unencumbered Cash - Ending	\$ <u>55,996</u>	<u>50,770</u>		

LOGAN COUNTY, KANSAS
Special Alcohol and Drug Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Private Club Liquor Tax	\$ 7,140	7,114	6,500	614
Expenditures				
Contractual Services	4,689	3,270	24,225	(20,955)
Receipts Over (Under) Expenditures	2,451	3,844		
Unencumbered Cash - Beginning	22,330	24,781		
Unencumbered Cash - Ending	\$ 24,781	28,625		

LOGAN COUNTY, KANSAS
Noxious Weed Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 40,000	15,000	15,000	-
Expenditures				
Capital Outlay	-	38,080	139,671	(101,591)
Receipts Over (Under) Expenditures	40,000	(23,080)		
Unencumbered Cash - Beginning	134,671	174,671		
Unencumbered Cash - Ending	\$ 174,671	151,591		

LOGAN COUNTY, KANSAS
Special Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 200,000	300,000
Expenditures		
Capital Outlay	147,549	217,687
Receipts Over (Under) Expenditures	52,451	82,313
Unencumbered Cash - Beginning	583,917	636,368
Unencumbered Cash - Ending	\$ 636,368	718,681

LOGAN COUNTY, KANSAS
Equipment Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 50,000	275,000
Expenditures		
Capital Outlay	-	117,068
Receipts Over (Under) Expenditures	50,000	157,932
Unencumbered Cash - Beginning	1,576,983	1,626,983
Unencumbered Cash - Ending	\$ 1,626,983	1,784,915

LOGAN COUNTY, KANSAS
Micro Loan Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures		
Contractual Services	27,582	-
Receipts Over (Under) Expenditures	(27,582)	-
Unencumbered Cash - Beginning	27,582	-
Unencumbered Cash - Ending	\$ -	-

LOGAN COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 8,076	6,393
Expenditures		
Capital Outlay	18,170	3,383
Receipts Over (Under) Expenditures	(10,094)	3,010
Unencumbered Cash - Beginning	24,673	14,579
Unencumbered Cash - Ending	\$ 14,579	17,589

LOGAN COUNTY, KANSAS
Clerk Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,986	1,586
Expenditures	-	-
Receipts Over (Under) Expenditures	1,986	1,586
Unencumbered Cash - Beginning	4,602	6,588
Unencumbered Cash - Ending	<u>\$ 6,588</u>	<u>8,174</u>

LOGAN COUNTY, KANSAS
Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 1,986	1,586
Expenditures	-	-
Receipts Over (Under) Expenditures	1,986	1,586
Unencumbered Cash - Beginning	4,102	6,088
Unencumbered Cash - Ending	<u>\$ 6,088</u>	<u>7,674</u>

LOGAN COUNTY, KANSAS

Prairie Dog Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Miscellaneous	\$ 38,581	39,235	125,000	(85,765)
Expenditures				
Personal Services	-	1,265	2,000	(735)
Contractual Services	-	1,000	1,500	(500)
Commodities	9,016	41,804	202,341	(160,537)
Total Expenditures	9,016	44,069	205,841	(161,772)
Receipts Over (Under) Expenditures	29,565	(4,834)		
Unencumbered Cash - Beginning	59,341	88,906		
Unencumbered Cash - Ending	\$ 88,906	84,072		

LOGAN COUNTY, KANSAS

Ambulance Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 124,563	94,391	95,462	(1,071)
Delinquent Tax	259	109	-	109
Vehicle Tax	11,430	7,379	7,211	168
Escaped Tax	-	5	-	5
Intergovernmental				
State Aid	-	12,650	-	12,650
Collections	80,023	116,363	100,000	16,363
Miscellaneous	1,505	6,934	-	6,934
Neighborhood Revitalization	(1,909)	(1,189)	(3,736)	2,547
Total Receipts	<u>215,871</u>	<u>236,642</u>	<u>198,937</u>	<u>37,705</u>
Expenditures				
Personal Services	180,395	188,267	198,940	(10,673)
Contractual Services	20,135	38,527	42,000	(3,473)
Commodities	23,597	28,350	20,000	8,350
Capital Outlay	40,371	121,866	200,000	(78,134)
Miscellaneous	1,725	3,358	-	3,358
Total Expenditures	<u>266,223</u>	<u>380,368</u>	<u>460,940</u>	<u>(80,572)</u>
Receipts Over (Under) Expenditures	(50,352)	(143,726)		
Unencumbered Cash - Beginning	<u>346,199</u>	<u>295,847</u>		
Unencumbered Cash - Ending	\$ <u>295,847</u>	<u>152,121</u>		

LOGAN COUNTY, KANSAS
Multi-County Health Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Aid	\$ -	605
State Aid	-	2,105
Collections	6,258	5,246
Total Receipts	<u>6,258</u>	<u>7,956</u>
Expenditures		
Commodities	<u>1,632</u>	<u>21,875</u>
Receipts Over (Under) Expenditures	4,626	(13,919)
Unencumbered Cash - Beginning	<u>18,019</u>	<u>22,645</u>
Unencumbered Cash - Ending	<u>\$ 22,645</u>	<u>8,726</u>

LOGAN COUNTY, KANSAS
Capital Improvement Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2018
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Grant Income	\$ -	47,000
Transfers In	350,000	525,000
Total Receipts	350,000	572,000
Expenditures		
Capital Outlay	27,300	208,192
Receipts Over (Under) Expenditures	322,700	363,808
Unencumbered Cash - Beginning	658,598	981,298
Unencumbered Cash - Ending	\$ 981,298	1,345,106

LOGAN COUNTY, KANSAS

Bond and Interest Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 61	62,675	64,144	(1,469)
Delinquent Tax	23	10	-	10
Vehicle Tax	1,072	61	-	61
Sales Tax	239,975	238,581	50,000	188,581
Bond of America Interest	31,854	31,801	20,000	11,801
Neighborhood Revitalization	-	(798)	(798)	-
Total Receipts	<u>272,985</u>	<u>332,330</u>	<u>133,346</u>	<u>198,984</u>
Expenditures				
Principal	210,000	220,000	220,000	-
Interest	112,331	104,980	70,932	34,048
Cash Basis Reserve	-	-	200,000	(200,000)
Total Expenditures	<u>322,331</u>	<u>324,980</u>	<u>490,932</u>	<u>(165,952)</u>
Receipts Over (Under) Expenditures	(49,346)	7,350		
Unencumbered Cash - Beginning	<u>573,020</u>	<u>523,674</u>		
Unencumbered Cash - Ending	\$ <u>523,674</u>	<u>531,024</u>		

LOGAN COUNTY, KANSAS
Oil and Gas Depletion Trust
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Interest on Investments	\$ 7,898	14,599
Expenditures	-	-
Receipts Over (Under) Expenditures	7,898	14,599
Unencumbered Cash - Beginning	1,526,420	1,534,318
Unencumbered Cash - Ending	<u>\$ 1,534,318</u>	<u>1,548,917</u>

LOGAN COUNTY, KANSAS
Prosecuting Attorney Training Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 470	486
Expenditures		
Capital Outlay	228	258
Receipts Over (Under) Expenditures	242	228
Unencumbered Cash - Beginning	774	1,016
Unencumbered Cash - Ending	\$ 1,016	1,244

LOGAN COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 32,351	32,025
Expenditures		
Personal Services	14,298	14,037
Contractual Services	1,453	2,219
Commodities	2,643	2,467
Capital Outlay	547	-
Transfers Out	13,410	13,302
Total Expenditures	32,351	32,025
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, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 153,643	106,098	169,615	(63,517)
Delinquent Tax	171	109	-	109
Vehicle Tax	3,493	3,451	2,670	781
Escaped Tax	-	6	-	6
Miscellaneous	1,653	71,478	-	71,478
Neighborhood Revitalization	(821)	(677)	(2,109)	1,432
Total Receipts	<u>158,139</u>	<u>180,465</u>	<u>170,176</u>	<u>10,289</u>
Expenditures				
Personal Services	39,243	48,394	42,225	6,169
Contractual Services	10,770	12,656	17,000	(4,344)
Commodities	53,539	56,617	33,000	23,617
Capital Outlay	-	-	60,000	(60,000)
Transfers Out	50,000	80,000	80,000	-
Total Expenditures	<u>153,552</u>	<u>197,667</u>	<u>232,225</u>	<u>(34,558)</u>
Receipts Over (Under) Expenditures	4,587	(17,202)		
Unencumbered Cash - Beginning	<u>141,718</u>	<u>146,305</u>		
Unencumbered Cash - Ending	\$ <u>146,305</u>	<u>129,103</u>		

LOGAN COUNTY, KANSAS
Fire District No. 1 - Special Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018
(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 50,000	80,000
Expenditures		
Capital Outlay	36,743	-
Receipts Over (Under) Expenditures	13,257	80,000
Unencumbered Cash - Beginning	148,432	161,689
Unencumbered Cash - Ending	\$ 161,689	241,689

LOGAN COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Neighborhood Revitalization	\$ 3,717	132,878	132,603	3,992
Current Tax	6,053,322	9,249,900	8,882,388	6,420,834
Advance Tax	1,900	3,200	5,052	48
Excise Tax	-	90	55	35
Escrow Tax	7,573	16,921	2,198	22,296
Motor Vehicle Tax	-	559,130	559,130	-
Delinquent Personal Property Redemptions	7,835	14,309	10,425	11,719
Kansas Mineral (Severance)	30,361	49,721	39,755	40,327
Motor Vehicle Department	-	101,873	71,711	30,162
Special Clearing Fund	-	345,710	345,710	-
Long and Short Cash	-	10,593	10,593	-
	7,579	11,291	11,821	7,049
Total Distributable Funds	6,112,287	10,495,616	10,071,441	6,536,462
State Funds				
State Educational Building	781	65,804	65,767	818
State Institutional	391	32,902	32,885	408
Total State Funds	1,172	98,706	98,652	1,226
Subdivision Funds				
Cities	35,741	1,350,798	1,344,976	41,563
Townships	5,046	728,118	724,832	8,332
School Districts	20,391	2,930,818	2,930,074	21,135
Northwest KS Library System	471	61,446	61,510	407
Total Subdivision Funds	61,649	5,071,180	5,061,392	71,437
Total	\$ 6,175,108	15,665,502	15,231,485	6,609,125

LOGAN COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
State Mortgage Registration	\$ 715	3,171	3,052	834
Drivers License	-	9,032	9,032	-
Clerk of District Court Judgment Fees	36	902	758	180
Special City and County Highway	-	276,409	276,409	-
Golden Prairie Extension	1,459	160,862	160,755	1,566
Sales Tax	-	127,220	127,220	-
Game License	-	4,810	4,810	-
Payroll Clearing	112,003	1,030,702	1,036,530	106,175
Concealed Handgun	2,251	455	-	2,706
Registered Offender	97	760	835	22
Special Sheriff Vin Inspection	3,358	2,736	2,842	3,252
Special Stray	3,027	-	-	3,027
Pending Drug Forfeiture	121,068	397,352	178,178	340,242
Drug Forfeiture	173,058	186,122	201,872	157,308
County Attorney Drug Forfeiture	73,950	13,581	10,103	77,428
Law Library	4,857	3,299	108	8,048
County Clerk	-	7,718	7,718	-
Clerk of District Court	648	141,335	140,089	1,894
Register of Deeds	280	70,227	70,507	-
Sheriff	50	14,987	14,967	70
Total	\$ 496,857	2,451,680	2,245,785	702,752