

**LOGAN COUNTY, KANSAS**

Financial Statements With Independent Auditors' Report

For the Year Ended December 31, 2011

**LOGAN COUNTY, KANSAS**  
 Financial Statements With Independent Auditors' Report  
 For the Year Ended December 31, 2011

**TABLE OF CONTENTS**

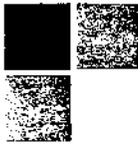
Independent Auditors' Report.....	1
Statement 1 – Summary of Cash Receipts, Expenditures, and Unencumbered Cash.....	2
Statement 2 – Summary of Expenditures – Actual and Budget.....	3
Statement 3 – Statement of Cash Receipts and Expenditures – Actual and Budget Individually Presented by Fund	
<b>Governmental Fund Categories</b>	
<b>General Fund</b>	
3-1 General Fund.....	4
<b>Special Revenue Funds</b>	
3-2 Road and Bridge Fund .....	8
3-3 Health Fund .....	9
3-4 Employee Benefits Fund .....	10
3-5 Noxious Weed Fund .....	11
3-6 Hospital Maintenance Fund .....	12
3-7 Emergency 911 Fund .....	13
3-8 Special Alcohol and Drug Fund.....	14
3-9 Noxious Weed Capital Outlay Fund .....	15
3-10 Special Machinery Fund .....	16
3-11 Equipment Reserve Fund .....	17
3-12 Micro Loan Fund.....	18
3-13 Register of Deeds Technology Fund .....	19
3-14 Wireless 911 Fund.....	20
3-15 Prairie Dog Fund .....	21
3-16 County Building Fund .....	22
3-17 Special Sheriff Fund .....	23
3-18 Ambulance Fund .....	24
3-19 Emergency Management Grant Fund.....	25
3-20 Multi-County Health Fund.....	26
3-21 Fire District No. 1 – General Fund.....	27
3-22 Fire District No. 1 – Special Fund.....	28
3-23 Capital Improvement Fund .....	29
<b>Debt Service Fund</b>	
3-24 Bond and Interest Fund .....	30
<b>Capital Project Fund</b>	
3-25 Hospital Wellness Fund .....	31
<b>Fiduciary Fund Category</b>	
<b>Private Purpose Trust Funds</b>	
3-26 Prosecuting Attorney Training Fund.....	32
3-27 Special Motor Vehicle Fund.....	33

**LOGAN COUNTY, KANSAS**  
Financial Statements With Independent Auditors' Report  
For the Year Ended December 31, 2011

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**TABLE OF CONTENTS (continued)**

Statement 4 – Summary of Cash Receipts and Cash Disbursements	
4-1 Distributable Funds, State Funds, and Subdivision Funds .....	34
4-2 Agency Funds.....	35
Notes to Financial Statements .....	36



Certified  
Public  
Accountants

### INDEPENDENT AUDITORS' REPORT

To the County Commission  
**Logan County, Kansas**  
Oakley, Kansas

We have audited the accompanying financial statements of **Logan County, Kansas**, as of and for the year ended December 31, 2011, as listed in the table of contents. These financial statements are the responsibility of **Logan County, Kansas'** management. Our responsibility is to express opinions on these financial statements 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 Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described more fully in Note 1, **Logan County, Kansas** has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, whose practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do 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, 2011, or the changes in its financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Logan County, Kansas**, as of December 31, 2011, and their respective cash receipts and disbursements and budgetary results for the year then ended, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball*

ADAMS, BROWN, BERAN & BALL, CHTD.  
Certified Public Accountants

August 06, 2012

LOGAN COUNTY, KANSAS  
 Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
 For the Year Ended December 31, 2011.

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Fund Categories</b>							
General Fund	\$ 1,128,022	-	1,752,157	1,700,495	1,179,683	84,921	1,264,604
Special Revenue Funds	189,535	-	1,126,066	1,032,108	264,293	18,975	283,268
Road and Bridge Fund	8,080	-	264,664	249,753	22,991	1,599	24,950
Health Fund	106,471	-	584,856	579,858	214,469	-	211,469
Employee Benefits Fund	57,731	-	218,789	213,161	63,359	2,204	65,563
Noxious Weed Fund	2,570	-	202,719	201,161	4,128	1,331	5,459
Hospital Maintenance Fund	24,554	-	12,051	14,335	22,270	601	22,871
Emergency 911 Fund	6,104	-	5,251	2,800	10,555	-	10,555
Special Alcohol and Drug Fund	116,106	-	40,000	156,106	-	-	156,106
Noxious Weed Capital Outlay Fund	249,424	5,000	260,000	243,967	270,457	138,580	409,037
Special Machinery Fund	394,310	-	100,000	-	494,310	-	494,310
Equipment Reserve Fund	20,709	-	1,950	-	22,659	-	22,659
Micro Loan Fund	7,034	-	9,724	11,050	5,708	-	5,708
Register of Deeds Technology Fund	10,159	-	9,448	4,092	15,515	-	15,515
Wireless 911 Fund	22,102	-	23,607	-	45,709	-	45,709
Prairie Dog Fund	66,465	-	51,724	18,258	99,931	17,956	117,887
County Building Fund	1,570	-	187	-	1,757	-	1,757
Special Sheriff Fund	180,188	-	228,317	156,815	251,690	16,254	267,944
Ambulance Fund	790	-	3	793	-	-	-
Emergency Management Grant Fund	14,647	-	4,524	6,333	12,838	-	12,838
Multi-County Health Fund	14,927	-	162,019	103,749	73,197	347	73,544
Fire District No. 1 - General Fund	176,547	-	250,000	195,430	231,117	-	231,117
Fire District No. 1 - Special Fund	50,000	-	100,000	-	150,000	-	150,000
Capital Improvement Fund	68,922	-	379,886	305,460	143,348	-	143,348
Debt Service Fund	3,458,642	-	975	3,339,125	120,492	2,906,931	3,027,423
Bond and Interest Fund							
Capital Project Fund							
Hospital Wellness Fund	2,532	-	1,198	2,097	1,633	-	1,633
Fiduciary Fund Category							
Private Purpose Trust Funds							
Prosecuting Attorney Training Fund			32,976	32,976			
Special Motor Vehicle Fund							
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 6,450,141</b>	<b>5,000</b>	<b>5,833,891</b>	<b>8,413,817</b>	<b>3,875,215</b>	<b>3,180,699</b>	<b>7,064,914</b>
			<b>Composition of Cash</b>				
			Checking Accounts				\$ 7,755,535
			Savings Accounts				993,282
			Cash on Hand				6,549
			Certificates of Deposits				306,000
			Kansas Municipal Investment Pool				3,027,380
			Total Cash				12,082,756
			Distributable Funds per Statement 4 1				(4,928,035)
			Agency Funds per Statement 4-2				(89,807)
			<b>Total Reporting Entity (Excluding Agency Funds)</b>				<b>\$ 7,064,914</b>

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

LOGAN COUNTY, KANSAS  
 Summary of Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Fund Categories</b>					
<b>General Fund</b>	\$ 2,149,608	-	2,149,608	1,700,496	(449,112)
<b>Special Revenue Funds</b>					
Road and Bridge Fund	1,074,439	-	1,074,439	1,032,108	(42,331)
Health Fund	277,386	-	277,386	249,753	(27,633)
Employee Benefits Fund	666,109	-	666,109	579,858	(86,251)
Noxious Weed Fund	275,441	-	275,441	213,161	(62,280)
Hospital Maintenance Fund	201,106	-	201,106	201,161	55
Emergency 911 Fund	55,741	-	55,741	14,335	(41,406)
Special Alcohol and Drug Fund	11,352	-	11,352	2,800	(8,552)
Noxious Weed Capital Outlay Fund	68,356	-	68,356	-	(68,356)
Wireless 911 Fund	16,874	-	16,874	4,092	(12,782)
Prairie Dog Fund	185,297	-	185,297	-	(185,297)
County Building Fund	103,792	-	103,792	18,258	(85,534)
Ambulance Fund	269,335	-	269,335	156,815	(112,520)
Fire District No. 1 - General Fund	168,096	-	168,096	103,749	(64,347)
Debt Service Fund					
Bond and Interest Fund	396,753	-	396,753	305,460	(91,293)

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

LOGAN COUNTY, KANSAS  
General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 1,021,302	1,205,819	1,205,530	289
Delinquent Tax	1,998	1,228	-	1,228
Vehicle Tax	95,741	97,294	88,154	9,140
Intangibles	19,027	14,883	11,980	2,903
Mineral Production Tax	24,515	31,186	15,000	16,186
Sales Tax	182,904	237,014	150,000	87,014
Intergovernmental				
Federal Aid	13,261	2,427	-	2,427
State Aid	3,987	209	-	209
Licenses and Fees				
Mortgage Registration Fees	40,051	31,878	18,000	13,878
Co. Clerk - Co. Share Game and Park	368	346	-	346
County Offices	36,486	42,448	20,000	22,448
Antique Motor Vehicle Regist. Fees	1,271	1,367	1,000	367
Cereal Malt Beverage	25	150	-	150
Insurance Proceeds	6,403	5,679	-	5,679
Insurance Dividends	30,246	11,950	-	11,950
Interest on Taxes	9,267	3,428	2,500	928
Interest on Investments	16,700	11,921	15,000	(3,079)
Miscellaneous	28,084	21,103	4,000	17,103
Reimbursements	17,753	14,526	46,000	(31,474)
Rents and Leases	4,049	5,822	3,500	2,322
Transfers In	2,255	11,479	10,000	1,479
<b>Total Cash Receipts</b>	<b>1,555,693</b>	<b>1,752,157</b>	<b>1,590,664</b>	<b>161,493</b>
<b>Expenditures</b>				
County Commission				
Personal Services	37,562	38,313	38,000	313
Contractual Services	99	17	5,000	(4,983)
Commodities	2,894	7,575	500	7,075
<b>Department Total</b>	<b>40,555</b>	<b>45,905</b>	<b>43,500</b>	<b>2,405</b>
County Clerk				
Personal Services	59,729	57,824	67,000	(9,176)
Contractual Services	1,393	1,784	1,000	784
Commodities	2,867	947	1,200	(253)
<b>Department Total</b>	<b>63,989</b>	<b>60,555</b>	<b>69,200</b>	<b>(8,645)</b>

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

LOGAN COUNTY, KANSAS

General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>County Treasurer</b>				
Personal Services	\$ 69,316	74,087	75,000	(913)
Contractual Services	3,605	4,107	4,500	(393)
Commodities	1,126	1,538	2,000	(462)
Capital Outlay	-	-	1,000	(1,000)
<b>Department Total</b>	<u>74,047</u>	<u>79,732</u>	<u>82,500</u>	<u>(2,768)</u>
<b>County Attorney</b>				
Personal Services	54,744	55,478	59,000	(3,522)
Contractual Services	1,703	1,819	4,600	(2,781)
Commodities	1,264	4,131	2,400	1,731
Capital Outlay	959	1,235	2,000	(765)
<b>Department Total</b>	<u>58,670</u>	<u>62,663</u>	<u>68,000</u>	<u>(5,337)</u>
<b>Register of Deeds</b>				
Personal Services	56,241	57,578	56,800	778
Contractual Services	3,064	2,361	3,000	(639)
Commodities	934	2,390	3,000	(610)
<b>Department Total</b>	<u>60,239</u>	<u>62,329</u>	<u>62,800</u>	<u>(471)</u>
<b>Sheriff</b>				
Personal Services	122,397	132,722	130,000	2,722
Contractual Services	13,131	7,965	10,300	(2,335)
Commodities	31,227	40,651	44,000	(3,349)
Capital Outlay	1,264	891	400	491
<b>Department Total</b>	<u>168,019</u>	<u>182,229</u>	<u>184,700</u>	<u>(2,471)</u>
<b>Emergency Preparedness</b>				
Personal Services	25,017	27,977	25,300	2,677
Contractual Services	2,107	2,686	2,500	186
Commodities	8,081	4,179	7,500	(3,321)
<b>Department Total</b>	<u>35,205</u>	<u>34,842</u>	<u>35,300</u>	<u>(458)</u>
<b>Unified Court</b>				
Contractual Services	10,695	18,260	15,000	3,260
Commodities	-	-	3,000	(3,000)
District Expenses	2,895	3,453	1,500	1,953
<b>Department Total</b>	<u>13,590</u>	<u>21,713</u>	<u>19,500</u>	<u>2,213</u>

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

LOGAN COUNTY, KANSAS  
General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

Expenditures (continued)	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Courthouse General</b>				
Contractual Services	\$ 212,663	212,714	215,000	(2,286)
Commodities	19,302	118,113	65,000	53,113
Capital Outlay	56,286	79,023	415,000	(335,977)
<b>Department Total</b>	<u>288,251</u>	<u>409,850</u>	<u>695,000</u>	<u>(285,150)</u>
<b>Custodian</b>				
Personal Services	33,275	23,350	30,000	(6,650)
Contractual Services	795	1,455	2,000	(545)
Commodities	11,365	13,142	10,000	3,142
<b>Department Total</b>	<u>45,435</u>	<u>37,947</u>	<u>42,000</u>	<u>(4,053)</u>
<b>Landfill</b>				
Personal Services	12,092	9,429	15,000	(5,571)
Contractual Services	7,817	8,369	11,000	(2,631)
Commodities	1,490	906	2,500	(1,594)
Capital Outlay	3,000	-	4,000	(4,000)
<b>Department Total</b>	<u>24,399</u>	<u>18,704</u>	<u>32,500</u>	<u>(13,796)</u>
<b>Election</b>				
Personal Services	10,970	7,792	10,000	(2,208)
Contractual Services	1,592	3,176	3,000	176
Commodities	16,175	6,905	8,000	(1,095)
<b>Department Total</b>	<u>28,737</u>	<u>17,873</u>	<u>21,000</u>	<u>(3,127)</u>
<b>Appraiser's Cost</b>				
Personal Services	54,310	55,606	55,000	606
Contractual Services	39,190	39,576	37,000	2,576
Commodities	5,098	6,668	5,000	1,668
<b>Department Total</b>	<u>98,598</u>	<u>101,850</u>	<u>97,000</u>	<u>4,850</u>
<b>Total Departments</b>	<u>999,734</u>	<u>1,136,192</u>	<u>1,453,000</u>	<u>(316,808)</u>
Ambulance	25,000	-	-	-
Area Agency on Aging	2,500	2,500	2,500	-
City on a Hill	-	-	2,000	(2,000)
Community Economic Development	5,000	5,000	34,500	(29,500)
Conservation District	14,500	14,500	14,500	-
County Attorney Scholarships	5,730	7,031	-	7,031
Dispatching Services	41,568	43,647	43,000	647
Emergency Vehicles	-	-	35,000	(35,000)

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

LOGAN COUNTY, KANSAS

General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
<b>Expenditures (continued)</b>				
Extension	\$ 62,876	-	-	-
Fair Building	22,500	22,500	22,500	-
Fair Maintenance	17,500	17,500	17,500	-
Fair Premiums	2,800	2,800	2,800	-
Family Shelter	-	1,000	1,000	-
GIS System	1,260	11,000	11,000	-
Historical Records	9,440	9,440	9,440	-
Juvenile Detention	975	1,775	6,000	(4,225)
Manor Expansion	-	-	60,000	(60,000)
Mental Challenged	27,300	28,300	28,300	-
Mental Health	14,000	15,000	15,000	-
Nursing Home Lease Purchase	68,360	54,656	54,656	-
Nursing Home Operations	70,000	70,000	70,000	-
Prisoner Board	42,447	31,538	41,000	(9,462)
Services for Elderly	14,000	14,000	14,000	-
Silver-Hair Legislature Inc.	300	300	300	-
Solid Waste Recycling Fees	1,746	1,746	2,000	(254)
Western Kansas Child Advocacy	-	2,500	2,500	-
Neighborhood Revitalization	5,857	7,571	7,112	459
Transfers Out	125,000	200,000	200,000	-
<b>Total Expenditures</b>	<b>1,580,393</b>	<b>1,700,496</b>	<b>2,149,608</b>	<b>(449,112)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(24,700)</b>	<b>51,661</b>		
<b>Unencumbered Cash - Beginning</b>	<b>1,152,722</b>	<b>1,128,022</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 1,128,022</b>	<b>1,179,683</b>		

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

## LOGAN COUNTY, KANSAS

## Road and Bridge Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 531,420	702,825	703,232	(407)
Delinquent Tax	704	431	-	431
Vehicle Tax	41,772	50,342	46,129	4,213
Intergovernmental				
Special Highway Fuel Tax	201,178	200,550	235,078	(34,528)
Reimbursements	171,386	172,718	90,000	82,718
<b>Total Cash Receipts</b>	<u>946,460</u>	<u>1,126,866</u>	<u>1,074,439</u>	<u>52,427</u>
<b>Expenditures</b>				
Personal Services	280,206	286,728	320,000	(33,272)
Contractual Services	43,431	45,961	55,000	(9,039)
Commodities	406,811	435,003	355,000	80,003
Capital Outlay	119,168	-	288,842	(288,842)
Neighborhood Revitalization	3,332	4,416	5,597	(1,181)
Transfers Out	75,000	260,000	50,000	210,000
<b>Total Expenditures</b>	<u>927,948</u>	<u>1,032,108</u>	<u>1,074,439</u>	<u>(42,331)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	18,512	94,758		
<b>Unencumbered Cash - Beginning</b>	<u>151,023</u>	<u>169,535</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 169,535</u>	<u>264,293</u>		

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

## LOGAN COUNTY, KANSAS

## Health Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 44,953	57,752	57,786	(34)
Delinquent Tax	55	37	-	37
Vehicle Tax	3,214	4,234	3,900	334
Intergovernmental				
Federal Aid	18,917	3,941	-	3,941
State Aid	7,575	7,000	15,700	(8,700)
Grants and Reimbursements	211,044	191,700	200,000	(8,300)
<b>Total Cash Receipts</b>	<u>285,758</u>	<u>264,664</u>	<u>277,386</u>	<u>(12,722)</u>
<b>Expenditures</b>				
Personal Services	187,344	167,926	181,600	(13,674)
Contractual Services	15,158	10,129	13,560	(3,431)
Commodities	16,189	17,155	27,880	(10,725)
Capital Outlay	63,974	54,180	54,000	180
Neighborhood Revitalization	282	363	346	17
<b>Total Expenditures</b>	<u>282,947</u>	<u>249,753</u>	<u>277,386</u>	<u>(27,633)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	2,811	14,911		
<b>Unencumbered Cash - Beginning</b>	<u>5,269</u>	<u>8,080</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>8,080</u>	<u>22,991</u>		

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

## LOGAN COUNTY, KANSAS

## Employee Benefits Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 494,106	530,019	530,009	10
Delinquent Tax	591	397	-	397
Vehicle Tax	34,954	46,225	42,594	3,631
Reimbursements	9,189	18,215	8,000	10,215
<b>Total Cash Receipts</b>	<u>538,840</u>	<u>594,856</u>	<u>580,603</u>	<u>14,253</u>
<b>Expenditures</b>				
Social Security	75,738	83,741	85,000	(1,259)
KPERS	65,580	70,805	80,000	(9,195)
Unemployment	12,071	904	1,000	(96)
Medical and Other Insurance	353,772	377,880	437,000	(59,120)
Workers' Compensation	46,433	43,200	60,000	(16,800)
Neighborhood Revitalization	3,076	3,328	3,109	219
<b>Total Expenditures</b>	<u>556,670</u>	<u>579,858</u>	<u>666,109</u>	<u>(86,251)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(17,830)	14,998		
<b>Unencumbered Cash - Beginning</b>	<u>214,301</u>	<u>196,471</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>196,471</u>	<u>211,469</u>		

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

## LOGAN COUNTY, KANSAS

## Noxious Weed Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 76,727	113,786	113,884	(98)
Delinquent Tax	130	59	-	59
Vehicle Tax	7,739	7,400	6,671	729
Intergovernmental				
State Aid	13,979	18,274	-	18,274
Chemical Sales	116,804	79,270	140,000	(60,730)
<b>Total Cash Receipts</b>	<u>215,379</u>	<u>218,789</u>	<u>260,555</u>	<u>(41,766)</u>
<b>Expenditures</b>				
Personal Services	42,044	45,709	50,000	(4,291)
Contractual Services	9,587	13,748	20,000	(6,252)
Commodities	107,903	112,989	200,000	(87,011)
Capital Outlay	-	-	5,000	(5,000)
Transfers Out	40,000	40,000	-	40,000
Neighborhood Revitalization	482	715	441	274
<b>Total Expenditures</b>	<u>200,016</u>	<u>213,161</u>	<u>275,441</u>	<u>(62,280)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	15,363	5,628		
<b>Unencumbered Cash - Beginning</b>	<u>42,368</u>	<u>57,731</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>57,731</u>	<u>63,359</u>		

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

**LOGAN COUNTY, KANSAS**  
**Hospital Maintenance Fund**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 187,263	<b>184,941</b>	184,859	82
Delinquent Tax	226	<b>153</b>	-	153
Vehicle Tax	13,210	<b>17,625</b>	16,247	1,378
<b>Total Cash Receipts</b>	<u>200,699</u>	<u><b>202,719</b></u>	<u>201,106</u>	<u>1,613</u>
<b>Expenditures</b>				
Appropriations	200,000	<b>200,000</b>	200,000	-
Neighborhood Revitalization	<u>1,173</u>	<u><b>1,161</b></u>	<u>1,106</u>	<u>55</u>
<b>Total Expenditures</b>	<u>201,173</u>	<u><b>201,161</b></u>	<u>201,106</u>	<u>55</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(474)	<b>1,558</b>		
<b>Unencumbered Cash - Beginning</b>	<u>3,044</u>	<u><b>2,570</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 2,570</u>	<u><b>4,128</b></u>		

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

## LOGAN COUNTY, KANSAS

## Emergency 911 Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Collections	\$ 19,141	12,051	15,000	(2,949)
<b>Expenditures</b>				
Capital Outlay	40,328	14,335	55,741	(41,406)
<b>Cash Receipts Over (Under) Expenditures</b>	(21,187)	(2,284)		
<b>Unencumbered Cash - Beginning</b>	45,741	24,554		
<b>Unencumbered Cash - Ending</b>	\$ 24,554	22,270		

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

**LOGAN COUNTY, KANSAS**  
~~Special Alcohol and Drug Fund~~

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Private Club Liquor Tax	\$ 3,732	5,251	3,000	2,251
<b>Expenditures</b>				
Contractual Services	1,200	2,800	11,352	(8,552)
<b>Cash Receipts Over (Under) Expenditures</b>	2,532	2,451		
<b>Unencumbered Cash - Beginning</b>	5,572	8,104		
<b>Unencumbered Cash - Ending</b>	\$ 8,104	10,555		

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

LOGAN COUNTY, KANSAS  
~~Noxious Weed Capital Outlay Fund~~  
 Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers In	\$ 40,000	40,000	-	40,000
Expenditures				
Capital Outlay	7,250	-	68,356	(68,356)
Cash Receipts Over (Under) Expenditures	32,750	40,000		
Unencumbered Cash - Beginning	83,356	116,106		
Unencumbered Cash - Ending	\$ 116,106	156,106		

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

**LOGAN COUNTY, KANSAS**  
**Special Machinery Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 75,000	260,000
<b>Expenditures</b>		
Capital Outlay	80,835	243,967
<b>Cash Receipts Over (Under) Expenditures</b>	(5,835)	16,033
<b>Unencumbered Cash - Beginning</b>	255,259	249,424
<b>Prior Year Cancelled Encumbrance</b>	-	5,000
<b>Unencumbered Cash - Ending</b>	<u>\$ 249,424</u>	<u>270,457</u>

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

## LOGAN COUNTY, KANSAS

## Equipment Reserve Fund

## Statement of Cash Receipts and Expenditures

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 75,000	100,000
<b>Expenditures</b>		
Capital Outlay	11,000	-
<b>Cash Receipts Over (Under) Expenditures</b>	64,000	100,000
<b>Unencumbered Cash - Beginning</b>	330,310	394,310
<b>Unencumbered Cash - Ending</b>	<u>\$ 394,310</u>	<u>494,310</u>

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

## LOGAN COUNTY, KANSAS

## Micro Loan Fund

## Statement of Cash Receipts and Expenditures

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Loan Repayments	\$ 1,860	1,950
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	1,860	1,950
<b>Unencumbered Cash - Beginning</b>	18,849	20,709
<b>Unencumbered Cash - Ending</b>	\$ 20,709	22,659

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

**LOGAN COUNTY, KANSAS**  
**Register of Deeds Technology Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 8,042	9,719
Interest	21	5
<b>Total Cash Receipts</b>	<b>8,063</b>	<b>9,724</b>
<b>Expenditures</b>		
Capital Outlay	12,214	11,050
<b>Cash Receipts Over (Under) Expenditures</b>	<b>(4,151)</b>	<b>(1,326)</b>
<b>Unencumbered Cash - Beginning</b>	<b>11,185</b>	<b>7,034</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 7,034</b>	<b>5,708</b>

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

## LOGAN COUNTY, KANSAS

## Wireless 911 Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Collections	\$ 7,994	9,448	7,000	2,448
<b>Expenditures</b>				
Commodities	5,709	4,092	16,874	(12,782)
<b>Cash Receipts Over (Under) Expenditures</b>	2,285	5,356		
<b>Unencumbered Cash - Beginning</b>	7,874	10,159		
<b>Unencumbered Cash - Ending</b>	\$ 10,159	15,515		

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

## LOGAN COUNTY, KANSAS

## Prairie Dog Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Reimbursements	\$ 83,826	<b>23,607</b>	150,000	(126,393)
<b>Expenditures</b>				
Personal Services	881	-	7,000	(7,000)
Contractual Services	71	-	1,500	(1,500)
Commodities	109,476	-	176,797	(176,797)
<b>Total Expenditures</b>	110,428	-	185,297	(185,297)
Cash Receipts Over (Under) Expenditures	(26,602)	<b>23,607</b>		
Unencumbered Cash - Beginning	48,704	<b>22,102</b>		
Unencumbered Cash - Ending	\$ 22,102	<b>45,709</b>		

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

**LOGAN COUNTY, KANSAS**  
**County Building Fund**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 41,708	48,116	48,119	(3)
Delinquent Tax	53	30	-	30
Vehicle Tax	3,153	3,575	3,264	311
Excise Tax	3	3	-	3
<b>Total Cash Receipts</b>	<u>44,917</u>	<u>51,724</u>	<u>51,383</u>	<u>341</u>
<b>Expenditures</b>				
Capital Outlay	42,061	17,956	103,504	(85,548)
Neighborhood Revitalization	236	302	288	14
<b>Total Expenditures</b>	<u>42,297</u>	<u>18,258</u>	<u>103,792</u>	<u>(85,534)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	2,620	33,466		
<b>Unencumbered Cash - Beginning</b>	<u>63,845</u>	<u>66,465</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>66,465</u>	<u>99,931</u>		

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

## LOGAN COUNTY, KANSAS

## Special Sheriff Fund

## Statement of Cash Receipts and Expenditures

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 390	187
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	390	187
<b>Unencumbered Cash - Beginning</b>	1,180	1,570
<b>Unencumbered Cash - Ending</b>	<u>\$ 1,570</u>	<u>1,757</u>

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

## LOGAN COUNTY, KANSAS

## Ambulance Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ -	56,620	56,809	(189)
Appropriations	25,000	-	-	-
State Aid	8,725	-	-	-
Collections	163,960	168,878	110,000	58,878
Interest	1,189	-	2,000	(2,000)
Miscellaneous	5,048	2,819	150	2,669
<b>Total Cash Receipts</b>	<b>203,922</b>	<b>228,317</b>	<b>168,959</b>	<b>59,358</b>
<b>Expenditures</b>				
Personal Services	95,269	89,414	120,000	(30,586)
Contractual Services	34,148	10,598	40,000	(29,402)
Commodities	18,601	54,472	20,000	34,472
Capital Outlay	5,591	-	89,000	(89,000)
Donations	5,000	-	-	-
Miscellaneous	-	1,974	-	1,974
Neighborhood Revitalization	-	357	335	22
<b>Total Expenditures</b>	<b>158,609</b>	<b>156,815</b>	<b>269,335</b>	<b>(112,520)</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>45,313</b>	<b>71,502</b>		
<b>Unencumbered Cash - Beginning</b>	<b>134,875</b>	<b>180,188</b>		
<b>Unencumbered Cash - Ending</b>	<b>\$ 180,188</b>	<b>251,690</b>		

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

**LOGAN COUNTY, KANSAS**  
**Emergency Management Grant Fund**  
**Statement of Cash Receipts and Expenditures**  
**For the Year Ended December 31, 2011**  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Intergovernmental		
State Aid	\$ 144,790	-
Reimbursements	46,095	3
Interest	34	-
<b>Total Cash Receipts</b>	<b>190,919</b>	<b>3</b>
<b>Expenditures</b>		
Contractual Services	190,416	793
<b>Cash Receipts Over (Under) Expenditures</b>	<b>503</b>	<b>(790)</b>
<b>Unencumbered Cash - Beginning</b>	<b>287</b>	<b>790</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 790</b>	<b>-</b>

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

## LOGAN COUNTY, KANSAS

## Multi-County Health Fund

## Statement of Cash Receipts and Expenditures

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 3,757	4,524
<b>Expenditures</b>		
Commodities	2,501	6,333
<b>Cash Receipts Over (Under) Expenditures</b>	1,256	(1,809)
<b>Unencumbered Cash - Beginning</b>	13,391	14,647
<b>Unencumbered Cash - Ending</b>	\$ 14,647	12,838

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

**LOGAN COUNTY, KANSAS**  
**Fire District No. 1 - General Fund**

Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 78,182	158,972	156,265	2,707
Delinquent Tax	102	35	-	35
Vehicle Tax	3,006	2,789	4,615	(1,826)
Miscellaneous	3,167	223	-	223
<b>Total Cash Receipts</b>	<u>84,457</u>	<u>162,019</u>	<u>160,880</u>	<u>1,139</u>
<b>Expenditures</b>				
Personal Services	23,272	23,240	35,000	(11,760)
Contractual Services	5,640	12,379	15,000	(2,621)
Commodities	26,557	27,680	25,000	2,680
Capital Outlay	-	-	92,650	(92,650)
Neighborhood Revitalization	159	450	446	4
Transfers Out	30,000	40,000	-	40,000
<b>Total Expenditures</b>	<u>85,628</u>	<u>103,749</u>	<u>168,096</u>	<u>(64,347)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	(1,171)	58,270		
<b>Unencumbered Cash - Beginning</b>	<u>16,098</u>	<u>14,927</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>14,927</u>	<u>73,197</u>		

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

**LOGAN COUNTY, KANSAS**  
**Fire District No. 1 - Special Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Loan Proceeds	\$ -	210,000
Transfers In	30,000	40,000
<b>Total Cash Receipts</b>	<b>30,000</b>	<b>250,000</b>
<b>Expenditures</b>		
Capital Outlay	26,640	195,430
<b>Cash Receipts Over (Under) Expenditures</b>	<b>3,360</b>	<b>54,570</b>
<b>Unencumbered Cash - Beginning</b>	<b>173,187</b>	<b>176,547</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 176,547</b>	<b>231,117</b>

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

**LOGAN COUNTY, KANSAS**  
**Capital Improvement Fund**  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Transfers In	\$ 50,000	100,000
<b>Expenditures</b>	-	-
<b>Cash Receipts Over (Under) Expenditures</b>	50,000	100,000
<b>Unencumbered Cash - Beginning</b>	-	50,000
<b>Unencumbered Cash - Ending</b>	<u>\$ 50,000</u>	<u>150,000</u>

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

## LOGAN COUNTY, KANSAS

## Bond and Interest Fund

Statement of Cash Receipts and Expenditures - Actual and Budget  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ -	102,041	102,401	(360)
Sales Tax	68,922	243,986	187,591	56,395
Bond of America Interest	-	33,859	39,059	(5,200)
<b>Total Receipts</b>	<u>68,922</u>	<u>379,886</u>	<u>329,051</u>	<u>50,835</u>
<b>Expenditures</b>				
Principal	-	155,000	155,000	-
Interest	-	149,817	164,674	(14,857)
Cash Basis Reserve	-	-	76,475	(76,475)
Neighborhood Revitalization	-	643	604	39
<b>Total Expenditures</b>	<u>-</u>	<u>305,460</u>	<u>396,753</u>	<u>(91,293)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	68,922	74,426		
<b>Unencumbered Cash - Beginning</b>	<u>-</u>	<u>68,922</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>68,922</u>	<u>143,348</u>		

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

## LOGAN COUNTY, KANSAS

## Hospital Wellness Fund

## Statement of Cash Receipts and Expenditures

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
General Obligation Bond Proceeds	3,500,000	-
Bond Premium	40,859	-
Interest	1,263	975
<b>Total Cash Receipts</b>	<b>3,542,122</b>	<b>975</b>
<b>Expenditures</b>		
Bond Issuance Costs	31,068	-
Underwriter Discount	43,750	-
Capital Outlay	8,662	3,339,125
<b>Total Expenditures</b>	<b>83,480</b>	<b>3,339,125</b>
<b>Cash Receipts Over (Under) Expenditures</b>	<b>3,458,642</b>	<b>(3,338,150)</b>
<b>Unencumbered Cash - Beginning</b>	<b>-</b>	<b>3,458,642</b>
<b>Unencumbered Cash - Ending</b>	<b>\$ 3,458,642</b>	<b>120,492</b>

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

LOGAN COUNTY, KANSAS  
 Prosecuting Attorney Training Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 709	1,198
<b>Expenditures</b>		
Capital Outlay	2,015	2,097
<b>Cash Receipts Over (Under) Expenditures</b>	(1,306)	(899)
<b>Unencumbered Cash - Beginning</b>	3,838	2,532
<b>Unencumbered Cash - Ending</b>	\$ 2,532	1,633

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

**LOGAN COUNTY, KANSAS**  
**Special Motor Vehicle Fund**

Statement of Cash Receipts and Expenditures  
For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
<b>Cash Receipts</b>		
Collections	\$ 32,467	32,762
Sales Tax	199	214
<b>Total Cash Receipts</b>	<u>32,666</u>	<u>32,976</u>
<b>Expenditures</b>		
Personal Services	13,361	13,097
Contractual Services	3,828	745
Commodities	11,286	2,324
Capital Outlay	1,936	5,331
Transfers Out	2,255	11,479
<b>Total Expenditures</b>	<u>32,666</u>	<u>32,976</u>
<b>Cash Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	<u>\$ -</u>	<u>-</u>

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

**LOGAN COUNTY, KANSAS**  
**Distributable Funds, State Funds, and Subdivision Funds**  
 Summary of Cash Receipts and Cash Disbursements  
 For the Year Ended December 31, 2011

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
<b>Distributable Funds</b>				
Neighborhood Revitalization	\$ 400	43,232	42,782	850
Current Tax	4,121,826	7,279,196	6,580,120	4,820,902
Advance Tax	-	1,625	1,625	-
Excise Tax	-	434	434	-
Escrow Tax	10,358	1,397	894	10,861
Motor Vehicle Tax	-	495,173	495,173	-
Delinquent Personal Property	4,350	7,456	4,435	7,371
Redemptions	19,322	14,941	22,952	11,311
Kansas Mineral (Severance)	15,559	46,813	62,372	-
Motor Vehicle Department	-	314,211	314,211	-
Special Clearing Fund	-	12,942	12,942	-
Long and Short Cash	47	4,777	4,811	13
<b>Total Distributable Funds</b>	<b>4,171,862</b>	<b>8,222,197</b>	<b>7,542,751</b>	<b>4,851,308</b>
<b>State Funds</b>				
State Educational Building	670	51,822	51,692	800
State Institutional	335	25,911	25,846	400
<b>Total State Funds</b>	<b>1,005</b>	<b>77,733</b>	<b>77,538</b>	<b>1,200</b>
<b>Subdivision Funds</b>				
Cities	30,994	1,079,279	1,074,408	35,865
Townships	9,783	337,512	338,605	8,690
School Districts	15,075	2,166,035	2,150,584	30,526
Northwest KS Library System	292	42,308	42,154	446
<b>Total Subdivision Funds</b>	<b>56,144</b>	<b>3,625,134</b>	<b>3,605,751</b>	<b>75,527</b>
<b>Total</b>	<b>\$ 4,229,011</b>	<b>11,925,064</b>	<b>11,226,040</b>	<b>4,928,035</b>

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

## LOGAN COUNTY, KANSAS

## Agency Funds

Summary of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
State Mortgage Registration	\$ 902	1,275	1,634	543
Drivers License	-	9,772	9,772	-
Clerk of District Court Judgment Fees	-	475	439	36
Special City and County Highway	-	231,075	231,075	-
Sales Tax	-	171,017	171,017	-
Game License	-	6,721	6,721	-
Payroll Clearing	76,666	813,765	807,098	83,333
Law Library	1,869	6,822	6,062	2,629
County Clerk	205	17,230	17,044	391
Clerk of District Court	-	187,584	184,709	2,875
Register of Deeds	-	64,332	64,332	-
Sheriff	-	19,628	19,628	-
<b>Total</b>	<b>\$ 79,642</b>	<b>1,529,696</b>	<b>1,519,531</b>	<b>89,807</b>

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

**LOGAN COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

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**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 statements are 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.

**Reporting Entity**

The County is a municipal corporation governed by an elected three-member commission. The financial statements of the County consist of all the funds of the County that are considered to be controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board. The County has no component units.

**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 these estimates.

**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 categories of funds comprise the financial activities of the County for the year ended December 31, 2011.

**Governmental Fund Categories**

**General Fund** – to account for all financial resources except those required to be reported in another fund.

**Special Revenue Funds** – to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specified purpose.

**Debt Service Funds** – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital Project Funds** – to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Fiduciary Fund Categories**

**Private Purpose Trust Funds** – to account for assets held by the County as trustee or agent for others. The principal and income of these funds may be expended in the course of the fund's designated operations.

**Agency Funds** – to account for assets held by the County as trustee or agent for others.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Statutory Basis of Accounting**

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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 statutory 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 statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

**Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds and enterprise 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 1<sup>st</sup>.
- b. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15<sup>th</sup>, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25<sup>th</sup>.

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.

**LOGAN COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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 statements 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 statutory 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, fiduciary funds, and the following special revenue funds: Special Machinery Fund, Equipment Reserve Fund, Micro Loan Fund, Register of Deeds Technology Fund, Special Sheriff Fund, Emergency Management Grant Fund, Multi-County Health Fund, Fire District No. 1 – Special Fund, and Capital Improvement Fund.

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

**Deposits and Investments**

The County 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 of cash receipts, expenditures, and unencumbered cash.

As of December 31, 2011, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in years) Less than One</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 3,027,380	3,027,380	S&P AAAf/S1+

The book value of the investment was \$3,027,362 as of December 31, 2011.

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 investments 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.

**LOGAN COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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. The County's allocation of investments as of December 31, 2011 is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

**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, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$12,082,756 and the bank balance was \$12,117,879. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$4,738,749 was covered by federal depository insurance and \$7,379,130 was collateralized with securities held by pledging financial institutions' agents in the County's name.

**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.

At December 31, 2011, the County had invested \$3,027,362 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The Board is comprised of the State Treasurer and four additional members appointed by the Governor. The Board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. Government or any agency thereof, with maturities up to four years. No more than 10% of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

**Compensated Absences**

**Vacation**

The County's policy regarding vacation for permanent full-time employees is as follows:

Years Worked	Amount Earned
0-9	1 day/month
10-14	1.25 days/month
15 and over	1.50 days/month

Vacation earned may not be taken until completion of a 600 working hour probationary period. The maximum accrual for vacation shall be no more than 12 days per calendar year. Payment will be made for unused vacation upon termination, proper resignation, or retirement, provided at least one year of continuous service has been completed.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Sick Leave**

The County's policy regarding sick leave is that permanent full-time employees earn sick leave at a 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 600 working hour probationary period. In the event of employment termination, the employee shall forfeit all unused sick leave and will not be compensated.

A potential liability for accumulated vacation and sick leave is shown on the schedule of long-term debt.

**Deferred Compensation Plan**

The County 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.

**Defined Benefit Pension Plan**

**Plan Description**

The County contributes to 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.* KPERs provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

**Funding Policy**

K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% and 6% (if hired on or after July 1, 2009) of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established for calendar year 2011 was 7.74% and 14.42% for KPERs retirees. The County's employer contributions to KPERs for the years ending December 31, 2011, 2010 and 2009 were \$68,648, 64,227, and \$54,908, respectively, equal to the required contributions for each year as set forth by the legislature.

**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the County 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 these financial statements.

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. There is no cost to the County under this program.

**LOGAN COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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 1<sup>st</sup> are due one-half by December 20<sup>th</sup> and one-half by May 10<sup>th</sup>. 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.

**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 (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

**NOTE 2 – 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 statutory authority for the year ended December 31, 2011 were as follows:

From	To	Statutory Authority	Amount
General Fund	Equipment Reserve Fund	K.S.A. 19-119	\$ 100,000
General Fund	Capital Improvement Fund	K.S.A. 19-120	100,000
Road and Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	260,000
Fire District No. 1 – General Fund	Fire District No. 1 – Special Fund	K.S.A. 19-3610	40,000
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	K.S.A. 2-1318	40,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	11,479

**NOTE 3 – CAPITAL PROJECTS**

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows.

	Project Authorization	Cash Disbursements and Accounts Payable to Date
Logan County Wellness Center	\$3,394,974	\$429,367

**LOGAN COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

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**NOTE 4 – LITIGATION**

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

**NOTE 5 – 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, employee dishonesty, and workers compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 6 – 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 7 – COMPARATIVE DATA**

Comparative data for the prior year has been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in **Logan County, Kansas'** cash and unencumbered cash balances. However, complete comparative data (presentation of prior year totals in Statement 1) has not been presented since their inclusion would make the statement unduly complex and difficult to read.

**NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The County did not remit bond payments at least 20 days prior to the due date to the State Treasurer, which is in violation of K.S.A. 10-130.

Expenditures exceeded the adopted budget by \$55 in the Hospital Maintenance Fund, which is in violation of K.S.A. 79-2935.

**NOTE 9 – MICRO LOAN FUND**

The County was awarded a CDBG Micro Loan grant in the amount of \$100,000. As of December 31, 2011, the County has loaned out \$15,000. Repayments of the loans are structured to be paid back as follows:

<u>Loan Number</u>	<u>Loan Amount</u>	<u>Issue Date</u>	<u>Monthly Payment</u>	<u>Interest Rate</u>	<u>Maturity</u>
1	\$ 15,000	03-21-05	\$ 152	4.0 %	03-21-2015

These funds are available to be used on a revolving basis. As the loans are repaid, the amounts can be loaned back out.

**LOGAN COUNTY, KANSAS**  
Notes to Financial Statements  
December 31, 2011

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**NOTE 10 – LANDFILL CLOSURE AND POSTCLOSURE CARE 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 these 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 \$74,452 and the estimated post closure cost is \$219,318. These figures comprise the estimated closure and post closure cost of \$293,770. At December 31, 2011, the permit for 2011 identifies that the remaining volume capacity of the site is 87.60% of the original capacity and that the remaining life of the landfill is four 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, 2011.

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 11 – 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.

**Lease Obligations**

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

LOGAN COUNTY, KANSAS  
Notes to Financial Statements  
December 31, 2011

**NOTE 11 - LONG-TERM DEBT (continued)**

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>										
Series 2010 - A	2.00-3.50%	06/15/10	\$ 1,510,000	09/01/18	\$ 1,510,000	-	(155,000)		1,355,000	53,077
Series 2010 - B (Build America Bonds)	4.20-5.20%	09/03/10	1,990,000	09/01/25	1,990,000	-	-		1,990,000	62,881
<b>Capital Leases Payable</b>										
Logan County Nursing Home	5.00%	03/05/01	500,000	08/01/11	52,840	-	(52,840)		-	1,815
Logan County Manor Expansion	5.35%	03/14/08	575,000	08/30/18	461,091	-	(48,887)		412,204	24,026
2010 Caterpillar 140M Grader	3.35%	12/29/10	115,000	12/29/14	115,000	-	(27,345)		87,655	3,853
2012 IHC 6x6 Fire Truck	3.40%	05/02/11	210,000	05/02/16	-	210,000	(37,989)		172,011	-
<b>Total Contractual Indebtedness</b>					4,128,931	210,000	(322,061)		4,016,870	145,652
<b>Compensated Absences</b>					84,783			1,090	85,873	
<b>Landfill Closure and Post Closure Care</b>					293,770				293,770	
<b>Total Long-Term Debt</b>					<u>\$ 4,507,484</u>	<u>210,000</u>	<u>(322,061)</u>	<u>1,090</u>	<u>4,396,513</u>	<u>145,652</u>

LOGAN COUNTY, KANSAS  
Notes to Financial Statements  
December 31, 2011

**NOTE 11 - LONG-TERM DEBT (continued)**

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
	2012	2013	2014	2015	2016	2017-2021	
<b>Principal</b>							
General Obligation Bonds	\$ 170,000	175,000	185,000	195,000	200,000	1,210,000	1,210,000
Capital Leases Payable	111,940	116,774	121,828	95,915	100,397	125,016	-
<b>Total Principal</b>	<b>281,940</b>	<b>291,774</b>	<b>306,828</b>	<b>290,915</b>	<b>300,397</b>	<b>1,335,016</b>	<b>1,210,000</b>
<b>Interest</b>							
General Obligation Bonds	103,957	100,557	96,182	90,632	84,782	317,824	104,780
Capital Leases Payable	30,160	25,326	20,272	14,987	10,506	7,973	-
<b>Total Interest</b>	<b>134,117</b>	<b>125,883</b>	<b>116,454</b>	<b>105,619</b>	<b>95,288</b>	<b>325,797</b>	<b>104,780</b>
<b>Total Principal and Interest</b>	<b>\$ 416,057</b>	<b>417,657</b>	<b>423,282</b>	<b>396,534</b>	<b>395,685</b>	<b>1,660,813</b>	<b>1,314,780</b>