JEWELL COUNTY, KANSAS

MANKATO, KANSAS

DECEMBER 31, 2024

LINDBURG
VOGEL PIERCE FARIS
Chartered

JEWELL COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2024

INDEPENDENT AUDITORS' REPORT 1-3

FINANCIAL STATEMENT

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis 4-5

NOTES TO THE FINANCIAL STATEMENT 6-12

SCHEDULE 1

Summary of Expenditures - Regulatory Basis (Actual and Budget) 13

SCHEDULE 2

Schedule of Receipts and Expenditures - Regulatory Basis (Actual and Budget)

2-1 General Fund 14-17

Special Purpose Funds (Budgeted and Nonbudgeted)

2-2 Road and Bridge 18
2-3 Special Bridge 19
2-4 Noxious Weed 20
2-5 Noxious Weed Capital Outlay 21
2-6 Public Health 22
2-7 Public Health Capital Outlay 23
2-8 Employee Benefits 24
2-9 Ambulance 25
2-10 Appraiser's Cost 26
2-11 Hospital Maintenance 27
2-12 Jewell County 911 28
2-13 Emergency 911 29
2-14 Wireless 911 30
2-15 Ambulance Equipment 31
2-16 Solid Waste Disposal 32
2-17 Capital Improvement Program 33
2-18 Special Park and Recreation 34
2-19 Special Alcohol 35
2-20 Nonbudgeted Special Purpose Funds 36-37

Treasurer's Motor Vehicle
Prosecuting Attorney Training
Special Law Enforcement Trust
VINS
Inmate Welfare
County Clerk Technology
County Treasurer Technology
Register of Deeds Technology
Special Highway Improvement
Special Road Equipment
Equipment Reserve
Ambulance Special Equipment
Sheriff Donations
ARPA Grant
LEPC Grant
Opioid Grant
Dane Hansen Grant

TABLE OF CONTENTS
(Continued)

SCHEDULE 3

Schedule of Receipts and Disbursements - Regulatory Basis (Actual)
Distributable Funds, State Funds, Subdivision Funds, and Other Agency Funds..... 38

LINDBURG
VOGEL PIERCE FARIS
Chartered

Guy A. Scofield, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Kayleen E. Million, CPA

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Jewell County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash balances of Jewell County, Kansas (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on the Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

2301 NORTH HALSTEAD
P.O. BOX 2047
HUTCHINSON, KS 67504-2047
(620) 669-0461

1206 W. FRONTVIEW, STE 201
P.O. BOX 1512
DODGE CITY, KS 67801-1512
(620) 227-3522

1401 MAIN, STE B
P.O. BOX 189
HAYS, KS 67601-0189
(785) 628-2900

15530 E BRONCOS PARKWAY
UNIT 380
CENTENNIAL, CO 80112-7111
(303) 798-2235

Responsibilities of Management for the Financial Statement

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

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

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash balances – regulatory basis (basic financial statement) as a whole. The summary of expenditures – regulatory basis – actual and budget, the individual fund schedules of receipts and expenditures – regulatory basis – actual and budget, and the agency funds schedule of receipts and disbursements – regulatory basis (Schedules 1 through 3, as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and the supplementary information 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—Summary of Significant Accounting Policies.



Certified Public Accountants

Hutchinson, Kansas
March 4, 2026

JEWELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 2,040,667	$ 1,812,571	$ 2,032,894	$ 1,820,344	$ 66,806	$ 1,887,150
SPECIAL PURPOSE FUNDS						
Road and Bridge	258,651	3,315,434	3,285,364	288,721	164,876	453,597
Special Bridge	233,175	165,062	203,155	195,082	-	195,082
Noxious Weed	196,887	152,565	102,352	247,100	19,973	267,073
Noxious Weed Capital Outlay	60,000	-	-	60,000	-	60,000
Public Health	318,977	401,113	411,622	308,468	18,659	327,127
Public Health Capital Outlay	146,394	-	-	146,394	-	146,394
Employee Benefits	526,486	2,053,837	2,133,080	447,243	1,184	448,427
Ambulance	139,180	598,692	513,965	223,907	14,605	238,512
Appraiser's Cost	96,845	134,456	133,094	98,207	6,798	105,005
Hospital Maintenance	71,865	990,743	989,595	73,013	209,785	282,798
Jewell County 911	190,668	55,243	58,011	187,900	2,345	190,245
Emergency 911	12,915	-	-	12,915	-	12,915
Wireless 911	50,485	-	-	50,485	-	50,485
Ambulance Equipment	374,170	128,293	131,761	370,702	691	371,393
Solid Waste Disposal	21,046	334,469	396,871	(41,356)	13,798	(27,558)
Capital Improvement Program	205,339	-	-	205,339	-	205,339
Special Parks and Recreation	318	224	-	542	-	542
Special Alcohol	607	429	-	1,036	-	1,036
Treasurer's Motor Vehicle	29,555	41,218	9,580	61,193	327	61,520
Prosecuting Attorney Training	1,589	507	-	2,096	-	2,096
Special Law Enforcement Trust	4,935	1,775	4,160	2,550	-	2,550
VINS	11,528	5,470	406	16,592	-	16,592
Inmate Welfare	1,720	565	610	1,675	-	1,675
County Clerk Technology	4,829	967	-	5,796	-	5,796
County Treasurer Technology	4,994	967	-	5,961	-	5,961
Register of Deeds Technology	11,757	3,868	4,264	11,361	-	11,361
Special Highway Improvement	350,000	-	235,292	114,708	-	114,708
Special Road Equipment	-	134,710	-	134,710	-	134,710
Equipment Reserve	349,030	61,345	46,873	363,502	-	363,502
Ambulance Special Equipment	25,519	14,240	28,362	11,397	28,362	39,759
Sheriff Donations	7,396	1,000	7,396	1,000	-	1,000
ARPA Grant	112,471	-	23,870	88,601	-	88,601
LEPC Grant	1,216	-	-	1,216	-	1,216
Opioid Grant	5,183	-	231	4,952	-	4,952
Dane Hansen Grant	183	-	-	183	-	183
TOTAL FINANCIAL REPORTING ENTITY	$ 5,866,580	$ 10,409,763	$ 10,752,808	$ 5,523,535	$ 548,209	$ 6,071,744

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

JEWELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2024

COMPOSITION OF CASH		
Cash and cash items	$	50,689
Deposits		
Checking accounts		7,711,567
Money Market accounts		6,946,558
Certificates of deposit		700,000
Other accounts		
Law Library - checking account		15,070
TOTAL CASH		15,423,884
AGENCY FUNDS (SCHEDULE 3)		(9,352,140)
TOTAL FINANCIAL REPORTING ENTITY	$	6,071,744

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

JEWELL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2024

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Jewell County, Kansas (the County) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement includes all of the funds for which the County directly administers and controls and does not include the following related municipal entity:

Jewell County Hospital

The Jewell County Hospital Board operates the County's Hospital (the Hospital). The Hospital is a related municipal entity of the County because of the oversight responsibilities and approval powers of the County Commission, as well as their fiscal dependency. The County Commission appoints the governing body of the Hospital. The Hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital. Bond issuances must be approved by the County. The Hospital is audited annually and those audited financial statements are available at their offices.

Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Kansas Municipal Audit and Accounting Guide Regulatory Basis of Presentation Fund Definitions

The following types of funds comprise the financial activities of the County for the year of 2024:

General Fund

Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds

Used to account for the proceeds of specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Agency Funds

Used to account for assets held by the government unit as an agent or in a custodial capacity.

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The regulatory basis of accounting provisions in the *Kansas Municipal Audit and Accounting Guide* 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 reporting the 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 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 municipality to use the regulatory basis of accounting.

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:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in the local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County held a revenue neutral rate hearing as a part of the process for adoption of the 2024 budget.

The statutes allow for the governing body to increase the original adopted budget for previously unbudgeted increases in regulatory receipts 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 ten 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 regulatory receipts 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 certain special purpose funds, as listed in the table of contents. Spending in funds, which are not subject to the legal annual operating budget requirement, are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Tax Cycle

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the County. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One half of the property taxes are due December 20 prior to the fiscal year for which they are budgeted, and the second half is due the following May 10. Delinquent taxes were assessed interest as prescribed by Kansas statute. The interest is retained by the County.

Taxes levied to finance the budget are made available to the County funds after January 1 and are distributed by the County Treasurer approximately every month and a half. Approximately 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect: (1) the reported amounts of assets and liabilities, (2) disclosures such as contingencies, and (3) the reported amounts of revenues and expenses included in such financial statements. Actual results could differ from those estimates.

Deposits and Investments

Deposits include amounts in demand deposits, time deposits, and certificates of deposit with financial institutions.

K.S.A. 12-1675, authorizes the County to invest monies in temporary notes or no-fund warrants of the governmental unit; in time deposits, open accounts, or certificates of deposit with maturities not exceeding two years; repurchase agreements consisting of obligations insured by the United States government or any agency thereof; U.S. Treasury bills or notes with maturities not exceeding two years, and the Kansas Municipal Investment Pool.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses included in the financial statement meet the following criteria: (1) the related disbursement was made in the current year on behalf of the payee, (2) the item paid for was directly identifiable as having been used by or provided to the payee, and (3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

K.S.A. 8-145 requires the County Treasurer to transfer the remaining balance of the Treasurer's Motor Vehicle Fund at year end to the General Fund by June 1st of the subsequent year. The County Treasurer did not transfer the remaining balance of the Treasurer's Motor Vehicle Fund at December 31, 2023, to the General Fund during 2024.

K.S.A. 10-113 requires no indebtedness be created for a fund in excess of available monies in that fund. At December 31, 2024, the Solid Waste Disposal Fund had a deficit unencumbered cash balance of $41,356.

Expenditures of the Solid Waste Disposal Fund exceeded the adopted budget by $32,409 a violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations for the year ended December 31, 2024.

NOTE 3—DEPOSITS AND INVESTMENTS

The County's policies relating to deposits and investments are governed by various Kansas statutes. Those statutes specify the type of deposits and investments as well as the securing of those deposits and investments.

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 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 Federal Deposit Insurance Corporation (FDIC) coverage.

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 (KMIP). The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

In accordance with K.S.A. 12-1675, the County manages its exposure to interest rate fluctuations by limiting all time investments to maturities of two years or less. The County has no other policies that would further limit interest rate risk.

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 FDIC 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, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2024, the County's carrying amount of deposits was $15,373,195 and the bank balance was $15,098,277. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $8,875,853 was covered by FDIC insurance, including $6,700,729 placed for deposit into CDARS and ICS accounts (reciprocal deposit programs) and $6,222,424 was collateralized with securities held by the 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 limit the amount of credit risk by restricting governments to specific investment types as listed in K.S.A. 12-1675. The County is allowed to invest in funds in U.S. obligations, KMIP, and temporary notes of the County. At year end, the County had no such investments.

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. 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 9-1405. The County manages this risk by placing funds with financial institutions only after contacting all eligible institutions in the taxing area.

NOTE 4—LONG-TERM DEBT

At year end, the County's long-term debt consisted of the following issues:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Finance leases				
Ambulance building	4.50%	06/14/21	$ 90,000	06/15/31
Ambulance	4.50%	08/30/21	95,000	08/15/27

Changes in long-term debt of the County for the year ended December 31, 2024, were as follows:

Issue	Balance Beginning of Year	Additions	Payments	Balance End of Year	Interest Paid
Finance leases					
Ambulance building	$ 71,120	$ -	$ 8,171	$ 62,949	$ 3,033
Ambulance	61,063	-	15,669	45,394	2,427
2022 Caterpillar RM500B Reclaimer	104,390	-	104,390	-	1,823
Total finance leases	$ 236,573	$ -	$ 128,230	$ 108,343	$ 7,283

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

Finance Leases	Principal	Interest
2025	$ 24,935	$ 4,365
2026	26,080	3,220
2027	21,213	2,055
2028	9,779	1,425
2029	10,228	976
2030-2031	16,108	698
	$ 108,343	$ 12,739

NOTE 5—DEFINED BENEFIT PENSION PLAN

Plan Description

Jewell County 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 KPERS website at www.kspers.gov or by writing to KPERS (611 South 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 establishes the KPERS member-employee contribution rate at 6.00% of covered salary for KPERS 1, KPERS 2, or 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.

Kansas law provides that employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined annually based on the results of an annual actuarial valuation. The actuarially determined employer contribution rate (excluding the contribution rate for the Death and Disability program) and the statutory contribution rate for KPERS was 9.26% for the year ended December 31, 2024. Contributions to the pension plan from the County for KPERS were $262,162 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $2,555,894. The net pension liability was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's share of the allocation is based on the ratio of the County's employer contributions, relative to the total employer and nonemployer contributions for the plan groups the county participates in. Because the regulatory basis of accounting under the *Kansas Municipal Audit and Accounting Guide* does not recognize long-term debt, this liability is not reported in the 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.kspers.gov or can be obtained as described in the plan description paragraph.

NOTE 6—OTHER LONG-TERM LIABILITIES

Compensated Absences

Under County personnel policies in effect at year end, the County is liable for payments to employees for vacation and sick pay when taken in accordance with the policy. Under certain conditions, employees may carry over limited credits and may be paid for unused time.

The County's estimated liability for compensated absences at December 31, 2024, was $195,395.

Other Post-Employment Benefits – Group Health Insurance

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 local government is subsidizing the retirees because each participant is charged a level 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 government 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 government under this program.

Other Post-Employment Benefits – Death and Disability Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability 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 was set at 1% for the year ended December 31, 2024.

NOTE 7—RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP) and the Kansas Workers Risk Cooperative for Counties (KWORCC), which are public entity risk pools operating as common risk management and insurance programs for participating members.

The County pays an annual premium to KCAMP for property and liability insurance coverage and to KWORCC for workers' compensation insurance coverage. The agreements to participate in these public entity risk pools provides that they will be self-sustaining through member premiums, and that KCAMP and KWORCC will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The pool is authorized by K.S.A. 12-2616, et seq.

The County continues to carry commercial insurance for all other risks of loss, including various property and liability coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There were no significant reductions in coverage during the past fiscal year and there were no settlements exceeding insurance coverage for each of the past three fiscal years.

Medical benefits are provided to employees and their eligible dependents through commercial insurance.

NOTE 8—COMMITMENTS AND CONTINGENCIES

Litigation

During the ordinary course of its operations, the County is a party to various claims, legal actions, and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

Other Contingencies

On November 15, 2018, the County Commission approved a resolution authorizing the issuance of $7,500,000 Hospital Revenue Anticipation Bonds, Series 2018-A and $500,000 Taxable Revenue Bonds, Series 2018-B. Repayment of this debt is to be made from Jewell County Hospital revenues; however, the County has pledged to maintain a 12-mill levy on taxable tangible property within Jewell County for the life of the debt.

JEWELL COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGETED FUNDS ONLY)
For Year Ended December 31, 2024

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,261,725	$ 125,950	$ 2,387,675	$ 2,032,894	$ (354,781)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,198,360	104,421	3,302,781	3,285,364	(17,417)
Special Bridge	479,991	-	479,991	203,155	(276,836)
Noxious Weed	224,054	-	224,054	102,352	(121,702)
Noxious Weed Capital Outlay	60,000	-	60,000	-	(60,000)
Public Health	313,000	236,628	549,628	411,622	(138,006)
Public Health Capital Outlay	191,394	-	191,394	-	(191,394)
Employee Benefits	2,354,000	-	2,354,000	2,133,080	(220,920)
Ambulance	511,380	194,583	705,963	513,965	(191,998)
Appraiser's Cost	195,000	-	195,000	133,094	(61,906)
Hospital Maintenance	989,595	-	989,595	989,595	-
Jewell County 911	306,149	-	306,149	58,011	(248,138)
Emergency 911	12,965	-	12,965	-	(12,965)
Wireless 911	49,785	-	49,785	-	(49,785)
Ambulance Equipment	223,965	128,293	352,258	131,761	(220,497)
Solid Waste Disposal	335,000	29,462	364,462	396,871	32,409
Capital Improvement Program	209,384	-	209,384	-	(209,384)
Special Parks and Recreation	346	-	346	-	(346)
Special Alcohol	661	-	661	-	(661)

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 795,429	$ 773,456	$ 21,973
Delinquent tax	11,490	500	10,990
Interest and charges on delinquent taxes	37,446	6,000	31,446
Motor vehicle tax	57,279	54,795	2,484
Recreational vehicle tax	1,921	1,682	239
16/20M vehicle tax	7,931	7,960	(29)
Commercial vehicle fees	3,451	3,733	(282)
Watercraft tax	-	543	(543)
Local retail sales tax	260,368	150,000	110,368
Intangible tax	14,501	11,734	2,767
Liquor tax	224	-	224
Federal land entitlement	23,613	16,000	7,613
Licenses, permits, and fees			
Officers' fees	28,924	10,000	18,924
Transfer from - Treasurer's Motor Vehicle Fund	-	10,000	(10,000)
Antique auto fees	290	200	90
District Court fees	-	-	-
Diversion fees	5,841	5,000	841
Uses of money and property			
Interest on idle funds	431,005	15,000	416,005
Other			
Emergency Management Grant	50	2,000	(1,950)
Law enforcement contracts	-	62,238	(62,238)
Stand-by dispatching	-	2,400	(2,400)
Insurance proceeds	-	-	-
ARPA Grant reimbursement	-	-	-
Other reimbursements	130,950	5,000	125,950
Other miscellaneous	1,858	1,000	858
TOTAL RECEIPTS	1,812,571	1,139,241	673,330

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 64,674	$ 63,488	$ 1,186
Contractual services	945	5,000	(4,055)
Commodities	306	300	6
Department total	65,925	68,788	(2,863)
County Clerk			
Personal services	109,389	109,253	136
Contractual services	4,333	3,500	833
Commodities	1,430	4,000	(2,570)
Department total	115,152	116,753	(1,601)
County Treasurer			
Personal services	89,129	111,251	(22,122)
Contractual services	10,077	6,500	3,577
Commodities	1,501	6,500	(4,999)
Capital outlay	822	-	822
Department total	101,529	124,251	(22,722)
County Attorney			
Personal services	93,798	91,155	2,643
Contractual services	3,199	9,000	(5,801)
Commodities	1,663	6,000	(4,337)
Capital outlay	162	-	162
Diversions	213	-	213
Department total	99,035	106,155	(7,120)
Register of Deeds			
Personal services	74,778	72,954	1,824
Contractual services	2,406	4,795	(2,389)
Commodities	235	3,775	(3,540)
Capital outlay	4,337	-	4,337
Department total	81,756	81,524	232
Sheriff			
Personal services	526,883	496,100	30,783
Contractual services	73,590	71,000	2,590
Commodities	53,504	55,000	(1,496)
Capital outlay	11,699	45,000	(33,301)
Department total	665,676	667,100	(1,424)

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Emergency Preparedness			
Personal services	$ 46,449	$ 49,000	$ (2,551)
Contractual services	4,297	8,430	(4,133)
Commodities	2,171	2,970	(799)
Department total	52,917	60,400	(7,483)
Unified Court			
Contractual services	72,139	110,000	(37,861)
Commodities	758	4,000	(3,242)
Capital outlay	9,872	10,000	(128)
District expense	228	6,000	(5,772)
Department total	82,997	130,000	(47,003)
Courthouse General			
Personal services	46,468	47,173	(705)
Contractual services	289,030	140,000	149,030
Commodities	17,665	25,000	(7,335)
Capital outlay	2,642	100,000	(97,358)
Contingencies	-	98,500	(98,500)
Reimbursement - Solid Waste expenses	-	50,000	(50,000)
Department total	355,805	460,673	(104,868)
Election			
Personal services	13,004	13,000	4
Contractual services	48,804	53,000	(4,196)
Commodities	7,613	5,000	2,613
Department total	69,421	71,000	(1,579)

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Other			
Area agency on aging	$ 1,426	$ 1,426	$ -
CASA	6,000	6,000	-
Computer equipment	35,674	35,000	674
Conservation District	25,000	25,000	-
County tower	1,637	16,000	(14,363)
Courthouse repairs	9,988	33,000	(23,012)
Criminal trial expense	-	4,450	(4,450)
County Attorney trust account	-	500	(500)
Economic development	45,000	50,000	(5,000)
Fair maintenance	16,000	16,000	-
Historical records	15,000	15,000	-
Jewell County rescue squad	5,000	5,000	-
Jewell County strategic planning	-	250	(250)
Juvenile detention	12,485	7,000	5,485
Mental health	28,500	28,550	(50)
Mental retardation	25,407	25,407	-
Regional planning	7,000	3,500	3,500
Rural opportunity zone	3,928	7,000	(3,072)
Sanitarian - LEPG reduction	1,500	1,500	-
Services for elderly	18,498	18,498	-
Services for elderly - supplemental	17,072	22,000	(4,928)
Special tort liability expense	51,566	38,000	13,566
Transportation	16,000	16,000	-
Transfer to - Equipment Reserve Fund	-	-	-
Total other	342,681	375,081	(32,400)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,032,894	2,261,725	(228,831)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	125,950	(125,950)
TOTALS FOR COMPARISON	2,032,894	2,387,675	(354,781)
RECEIPTS OVER (UNDER) EXPENDITURES	(220,323)	(1,122,484)	902,161
UNENCUMBERED CASH, JANUARY 1	2,040,667	1,122,484	918,183
UNENCUMBERED CASH, DECEMBER 31	$ 1,820,344	$ -	$ 1,820,344

JEWELL COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,655,194	$ 2,583,036	$ 72,158
Delinquent tax	22,606	500	22,106
Motor vehicle tax	116,251	110,845	5,406
Recreational vehicle tax	3,899	3,405	494
16/20M vehicle tax	16,285	16,103	182
Commercial vehicle fees	6,991	7,556	(565)
Watercraft tax	-	1,100	(1,100)
Special highway fuel tax	353,015	343,802	9,213
Intangibles	1,013	-	1,013
Reimbursements	104,421	-	104,421
Insurance proceeds	-	-	-
Sale of rock	35,759	-	35,759
TOTAL RECEIPTS	3,315,434	3,066,347	249,087
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,058,102	1,238,360	(180,258)
Contractual services	563,471	150,000	413,471
Commodities	1,363,036	1,400,000	(36,964)
Capital outlay	300,755	410,000	(109,245)
Transfer to - Special Highway Improvement Fund	-	-	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,285,364	3,198,360	87,004
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	104,421	(104,421)
TOTALS FOR COMPARISON	3,285,364	3,302,781	(17,417)
RECEIPTS OVER (UNDER) EXPENDITURES	30,070	(132,013)	162,083
UNENCUMBERED CASH, JANUARY 1	258,651	132,013	126,638
UNENCUMBERED CASH, DECEMBER 31	$ 288,721	$ -	$ 288,721

JEWELL COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 154,172	$ 149,941	$ 4,231
Delinquent tax	1,426	40	1,386
Motor vehicle tax	7,618	7,128	490
Recreational vehicle tax	256	219	37
16/20M vehicle tax	1,136	1,036	100
Commercial vehicle fees	454	486	(32)
Watercraft tax	-	71	(71)
TOTAL RECEIPTS	165,062	158,921	6,141
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	203,155	479,991	(276,836)
RECEIPTS OVER (UNDER) EXPENDITURES	(38,093)	(321,070)	282,977
UNENCUMBERED CASH, JANUARY 1	233,175	321,070	(87,895)
UNENCUMBERED CASH, DECEMBER 31	$ 195,082	$ -	$ 195,082

JEWELL COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 105,819	$ 102,987	$ 2,832
Delinquent tax	843	100	743
Motor vehicle tax	3,891	3,649	242
Recreational vehicle tax	131	112	19
16/20M vehicle tax	576	530	46
Commercial vehicle fees	232	249	(17)
Watercraft tax	-	36	(36)
Sale of chemicals and other reimbursements	41,073	50,000	(8,927)
TOTAL RECEIPTS	152,565	157,663	(5,098)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	39,798	59,929	(20,131)
Contractual services	11,230	13,600	(2,370)
Commodities	51,324	142,420	(91,096)
Capital outlay	-	8,105	(8,105)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	102,352	224,054	(121,702)
RECEIPTS OVER (UNDER) EXPENDITURES	50,213	(66,391)	116,604
UNENCUMBERED CASH, JANUARY 1	196,887	66,391	130,496
UNENCUMBERED CASH, DECEMBER 31	$ 247,100	$ -	$ 247,100

JEWELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Noxious Weed Fund	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	60,000	(60,000)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(60,000)	60,000
UNENCUMBERED CASH, JANUARY 1	60,000	60,000	-
UNENCUMBERED CASH, DECEMBER 31	$ 60,000	$ -	$ 60,000

JEWELL COUNTY, KANSAS

PUBLIC HEALTH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 126,692	$ 123,176	$ 3,516
Delinquent tax	1,685	100	1,585
Motor vehicle tax	8,930	8,329	601
Recreational vehicle tax	300	256	44
16/20M vehicle tax	1,347	1,210	137
Commercial vehicle fees	531	568	(37)
Watercraft tax	-	83	(83)
Grants and reimbursements	261,628	25,000	236,628
TOTAL RECEIPTS	401,113	158,722	242,391
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	192,798	210,000	(17,202)
Contractual services	110,178	45,000	65,178
Commodities	95,801	58,000	37,801
Capital outlay	12,845	-	12,845
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	411,622	313,000	98,622
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	236,628	(236,628)
TOTAL FOR COMPARISON	411,622	549,628	(138,006)
RECEIPTS OVER (UNDER) EXPENDITURES	(10,509)	(154,278)	143,769
UNENCUMBERED CASH, JANUARY 1	318,977	154,278	164,699
UNENCUMBERED CASH, DECEMBER 31	$ 308,468	$ -	$ 308,468

JEWELL COUNTY, KANSAS

PUBLIC HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Public Health Fund	$ -	$ 50,000	$ (50,000)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	191,394	(191,394)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(141,394)	141,394
UNENCUMBERED CASH, JANUARY 1	146,394	141,394	5,000
UNENCUMBERED CASH, DECEMBER 31	$ 146,394	$ -	$ 146,394

JEWELL COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,886,610	$ 1,835,229	$ 51,381
Delinquent tax	17,201	500	16,701
Motor vehicle tax	89,891	82,738	7,153
Recreational vehicle tax	3,017	2,542	475
16/20M vehicle tax	14,117	12,020	2,097
Commercial vehicle fees	5,307	5,640	(333)
Watercraft tax	-	821	(821)
Reimbursements	37,694	-	37,694
TOTAL RECEIPTS	2,053,837	1,939,490	114,347
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	1,560,048	1,650,000	(89,952)
Social Security	224,325	246,000	(21,675)
KPERS	290,398	330,000	(39,602)
Workers' compensation	53,574	110,000	(56,426)
Unemployment	2,708	10,000	(7,292)
Other insurance	2,027	8,000	(5,973)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,133,080	2,354,000	(220,920)
RECEIPTS OVER (UNDER) EXPENDITURES	(79,243)	(414,510)	335,267
UNENCUMBERED CASH, JANUARY 1	526,486	414,510	111,976
UNENCUMBERED CASH, DECEMBER 31	$ 447,243	$ -	$ 447,243

JEWELL COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 266,532	$ 259,305	$ 7,227
Delinquent tax	2,460	100	2,360
Motor vehicle tax	11,875	10,354	1,521
Recreational vehicle tax	399	318	81
16/20M vehicle tax	2,161	1,504	657
Commercial vehicle fees	682	706	(24)
Watercraft tax	-	103	(103)
Collections for services	216,405	120,000	96,405
Reimbursements and other	98,178	-	98,178
TOTAL RECEIPTS	598,692	392,390	206,302
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	363,228	384,425	(21,197)
Contractual services	95,181	40,955	54,226
Commodities	31,716	51,000	(19,284)
Capital outlay	23,840	35,000	(11,160)
Transfer to - Ambulance Equipment Fund	-	-	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	513,965	511,380	2,585
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	194,583	(194,583)
TOTALS FOR COMPARISON	513,965	705,963	(191,998)
RECEIPTS OVER (UNDER) EXPENDITURES	84,727	(118,990)	203,717
UNENCUMBERED CASH, JANUARY 1	139,180	118,990	20,190
UNENCUMBERED CASH, DECEMBER 31	$ 223,907	$ -	$ 223,907

JEWELL COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 124,797	$ 121,370	$ 3,427
Delinquent tax	1,168	100	1,068
Motor vehicle tax	6,057	5,421	636
Recreational vehicle tax	203	167	36
16/20M vehicle tax	1,030	788	242
Commercial vehicle fees	352	370	(18)
Watercraft tax	-	54	(54)
Reimbursements	849	-	849
TOTAL RECEIPTS	134,456	128,270	6,186
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	104,605	120,000	(15,395)
Contractual services	24,872	16,000	8,872
Commodities	3,617	4,000	(383)
Capital outlay	-	5,000	(5,000)
Vehicle replacement	-	35,000	(35,000)
GIS mapping	-	15,000	(15,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	133,094	195,000	(61,906)
RECEIPTS OVER (UNDER) EXPENDITURES	1,362	(66,730)	68,092
UNENCUMBERED CASH, JANUARY 1	96,845	66,730	30,115
UNENCUMBERED CASH, DECEMBER 31	$ 98,207	$ -	$ 98,207

JEWELL COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 925,036	$ 899,746	$ 25,290
Delinquent tax	8,767	100	8,667
Motor vehicle tax	45,851	42,775	3,076
Recreational vehicle tax	1,538	1,314	224
16/20M vehicle tax	6,819	6,214	605
Commercial vehicle fees	2,732	2,916	(184)
Watercraft tax	-	425	(425)
TOTAL RECEIPTS	990,743	953,490	37,253
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	989,595	989,595	-
RECEIPTS OVER (UNDER) EXPENDITURES	1,148	(36,105)	37,253
UNENCUMBERED CASH, JANUARY 1	71,865	36,105	35,760
UNENCUMBERED CASH, DECEMBER 31	$ 73,013	$ -	$ 73,013

JEWELL COUNTY, KANSAS

JEWELL COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 55,243	$ 60,000	$ (4,757)
Interest	-	100	(100)
TOTAL RECEIPTS	55,243	60,100	(4,857)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	58,011	306,149	(248,138)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,768)	(246,049)	243,281
UNENCUMBERED CASH, JANUARY 1	190,668	246,049	(55,381)
UNENCUMBERED CASH, DECEMBER 31	$ 187,900	$ -	$ 187,900

JEWELL COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 25	$ (25)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	-	12,965	(12,965)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(12,940)	12,940
UNENCUMBERED CASH, JANUARY 1	12,915	12,940	(25)
UNENCUMBERED CASH, DECEMBER 31	$ 12,915	$ -	$ 12,915

JEWELL COUNTY, KANSAS

WIRELESS 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 50	$ (50)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	-	49,785	(49,785)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(49,735)	49,735
UNENCUMBERED CASH, JANUARY 1	50,485	49,735	750
UNENCUMBERED CASH, DECEMBER 31	$ 50,485	$ -	$ 50,485

JEWELL COUNTY, KANSAS

AMBULANCE EQUIPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ -	$ -	$ -
Grants and reimbursements	128,293	-	128,293
TOTAL RECEIPTS	128,293	-	128,293
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	131,761	223,965	(92,204)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	128,293	(128,293)
TOTALS FOR COMPARISON	131,761	352,258	(220,497)
RECEIPTS OVER (UNDER) EXPENDITURES	(3,468)	(223,965)	220,497
UNENCUMBERED CASH, JANUARY 1	374,170	223,965	150,205
UNENCUMBERED CASH, DECEMBER 31	$ 370,702	$ -	$ 370,702

JEWELL COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 249,783	$ 258,181	$ (8,398)
Recycle materials	4,731	10,000	(5,269)
Rents	-	6,200	(6,200)
Insurance proceeds	-	-	-
Reimbursements	79,955	50,493	29,462
TOTAL RECEIPTS	334,469	324,874	9,595
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	128,251	160,000	(31,749)
Contractual services	212,180	110,000	102,180
Commodities	11,940	25,000	(13,060)
Capital outlay	44,500	40,000	4,500
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	396,871	335,000	61,871
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	29,462	(29,462)
TOTALS FOR COMPARISON	396,871	364,462	32,409
RECEIPTS OVER (UNDER) EXPENDITURES	(62,402)	(10,126)	(52,276)
UNENCUMBERED CASH, JANUARY 1	21,046	10,126	10,920
UNENCUMBERED CASH, DECEMBER 31	$ (41,356)	$ -	$ (41,356)

JEWELL COUNTY, KANSAS

CAPITAL IMPROVEMENT PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - General Fund	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	209,384	(209,384)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(209,384)	209,384
UNENCUMBERED CASH, JANUARY 1	205,339	209,384	(4,045)
UNENCUMBERED CASH, DECEMBER 31	$ 205,339	$ -	$ 205,339

JEWELL COUNTY, KANSAS

SPECIAL PARK AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Liquor tax	$ 224	$ 150	$ 74
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	-	346	(346)
RECEIPTS OVER (UNDER) EXPENDITURES	224	(196)	420
UNENCUMBERED CASH, JANUARY 1	318	196	122
UNENCUMBERED CASH, DECEMBER 31	$ 542	$ -	$ 542

JEWELL COUNTY, KANSAS

SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2024

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Liquor tax	$ 429	$ 288	$ 141
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	-	661	(661)
RECEIPTS OVER (UNDER) EXPENDITURES	429	(373)	802
UNENCUMBERED CASH, JANUARY 1	607	373	234
UNENCUMBERED CASH, DECEMBER 31	$ 1,036	$ -	$ 1,036

JEWELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

Schedule 2-20
Page 1 of 2

	Treasurer's Motor Vehicle	Prosecuting Attorney Training	Special Law Enforcement Trust	VINS	Inmate Welfare	County Clerk Technology	County Treasurer Technology	Register of Deeds Technology
RECEIPTS								
Fees	$ 41,218	$ 507	$ -	$ 5,470	$ -	$ 967	$ 967	$ 3,868
Donations, grants, and other	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Forfeitures	-	-	1,775	-	-	-	-	-
Telephone and commissary commissions	-	-	-	-	565	-	-	-
Transfer from - Road and Bridge Fund	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	41,218	507	1,775	5,470	565	967	967	3,868
EXPENDITURES								
Personal services	6,921	-	-	-	-	-	-	-
Contractual services	1,802	-	2,178	181	-	-	-	-
Commodities	857	-	-	225	610	-	-	-
Capital outlay	-	-	1,982	-	-	-	-	4,264
Transfer to - General Fund	-	-		-	-	-	-	-
TOTAL EXPENDITURES	9,580	-	4,160	406	610	-	-	4,264
RECEIPTS OVER (UNDER) EXPENDITURES	31,638	507	(2,385)	5,064	(45)	967	967	(396)
UNENCUMBERED CASH, JANUARY 1	29,555	1,589	4,935	11,528	1,720	4,829	4,994	11,757
UNENCUMBERED CASH, DECEMBER 31	$ 61,193	$ 2,096	$ 2,550	$ 16,592	$ 1,675	$ 5,796	$ 5,961	$ 11,361

JEWELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2024

Schedule 2-20
Page 2 of 2

	Special Highway Improvement	Special Road Equipment	Equipment Reserve	Ambulance Special Equipment	Sheriff Donations	ARPA Grant	LEPC Grant	Opioid Grant	Dane Hansen Grant
RECEIPTS									
Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Donations, grants, and other	-	-	-	14,240	1,000	-	-	-	-
Reimbursements	-	134,710	61,345	-	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	-	-
Telephone and commissary commissions	-	-	-	-	-	-	-	-	-
Transfer from:									
General Fund	-	-	-	-	-	-	-	-	-
Road and Bridge Fund	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	-	134,710	61,345	14,240	1,000	-	-	-	-
EXPENDITURES									
Personal services	-	-	-	-	-	-	-	-	-
Contractual services	-	-	38,596	-	5,619	15,225	-	24	-
Commodities	235,292	-	-	-	1,777	8,645	-	207	-
Capital outlay	-	-	8,277	28,362	-	-	-	-	-
TOTAL EXPENDITURES	235,292	-	46,873	28,362	7,396	23,870	-	231	-
RECEIPTS OVER (UNDER) EXPENDITURES	(235,292)	134,710	14,472	(14,122)	(6,396)	(23,870)	-	(231)	-
UNENCUMBERED CASH, JANUARY 1	350,000	-	349,030	25,519	7,396	112,471	1,216	5,183	183
UNENCUMBERED CASH, DECEMBER 31	$ 114,708	$ 134,710	$ 363,502	$ 11,397	$ 1,000	$ 88,601	$ 1,216	$ 4,952	$ 183

JEWELL COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2024

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Taxes	$ 9,128,907	$ 12,260,509	$ 12,313,113	$ 9,076,303
Redemptions	57,880	92,195	117,075	33,000
Delinquent Personal Property Tax	318	11,132	9,295	2,155
Partial Payments	494	-	-	494
Bankruptcy	1,007	-	-	1,007
Tax Foreclosure	5,402	-	-	5,402
Motor Vehicle Tax	123,347	567,131	549,227	141,251
Commercial Vehicle Fees	3,155	34,912	35,903	2,164
Recreational Vehicle Tax	4,152	19,049	18,834	4,367
TOTAL DISTRIBUTABLE FUNDS	9,324,662	12,984,928	13,043,447	9,266,143
STATE FUNDS				
State Educational Building	-	77,810	77,810	-
State Institutional Building	-	38,905	38,905	-
State Combined Motor Vehicle Tax	-	7,167	7,167	-
Driver Licenses	-	7,788	7,784	4
Motor Vehicle Licenses	-	538,835	538,835	-
Commercial Motor Vehicle	-	57,266	57,266	-
Sales and Compensating Tax	32,781	413,333	396,084	50,030
TOTAL STATE FUNDS	32,781	1,141,104	1,123,851	50,034
SUBDIVISION FUNDS				
Cities	49,343	557,310	606,653	-
Townships	4,157	66,505	66,764	3,898
School Districts	-	3,737,951	3,737,951	-
Extension District	-	117,560	117,560	-
Jewell County Library District	1,125	18,480	19,605	-
Cemeteries	1,124	44,851	44,957	1,018
Regional Library	-	95,292	95,292	-
Fire Districts	3,447	84,040	83,380	4,107
Irrigation Districts	-	374,830	374,830	-
TOTAL SUBDIVISION FUNDS	59,196	5,096,819	5,146,992	9,023
OTHER AGENCY FUNDS				
Payroll Clearing	785	2,921,186	2,921,135	836
SAFE Program	245	285	100	430
Unclaimed Estates	8,105	-	-	8,105
Stray Animal	543	921	-	1,464
Vending Machine	1,013	347	325	1,035
Law Library	12,254	2,969	153	15,070
TOTAL OTHER AGENCY FUNDS	22,945	2,925,708	2,921,713	26,940
TOTAL ALL AGENCY FUNDS	$ 9,439,584	$ 22,148,559	$ 22,236,003	$ 9,352,140