JEWELL COUNTY, KANSAS

MANKATO, KANSAS

DECEMBER 31, 2023

LINDBURG
VOGEL PIERCE FARIS
Chartered

JEWELL COUNTY, KANSAS

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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, 2023, 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, 2023, 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, 2023, 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.

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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
June 13, 2024

JEWELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,495,738	$ 2,512,050	$ 1,967,121	$ 2,040,667	$ 40,059	$ 2,080,726
SPECIAL PURPOSE FUNDS						
Road and Bridge	422,203	3,147,966	3,311,518	258,651	65,892	324,543
Special Bridge	326,464	162,353	255,642	233,175	16,022	249,197
Noxious Weed	145,974	123,426	72,513	196,887	849	197,736
Noxious Weed Capital Outlay	60,000	-	-	60,000	-	60,000
Public Health	240,658	456,752	378,433	318,977	9,646	328,623
Public Health Capital Outlay	146,394	-	-	146,394	-	146,394
Employee Benefits	732,278	1,924,788	2,130,580	526,486	35,411	561,897
Ambulance	208,621	532,753	602,194	139,180	12,314	151,494
Appraiser's Cost	104,083	125,668	132,906	96,845	2,338	99,183
Hospital Maintenance	76,180	977,990	982,305	71,865	-	71,865
Jewell County 911	235,949	60,012	105,293	190,668	1,782	192,450
Emergency 911	12,915	-	-	12,915	-	12,915
Wireless 911	50,485	-	-	50,485	-	50,485
Ambulance Equipment	289,557	200,391	115,778	374,170	-	374,170
Solid Waste Disposal	(255)	431,738	410,437	21,046	14,299	35,345
Capital Improvement Program	209,384	-	4,045	205,339	4,045	209,384
Special Parks and Recreation	96	222	-	318	-	318
Special Alcohol	183	424	-	607	-	607
Treasurer's Motor Vehicle	52,242	40,984	63,671	29,555	81	29,636
Prosecuting Attorney Training	1,442	498	351	1,589	-	1,589
Special Law Enforcement Trust	5,901	1,290	2,256	4,935	-	4,935
VINS	10,457	6,340	5,269	11,528	-	11,528
Inmate Welfare	1,385	863	528	1,720	-	1,720
County Clerk Technology	5,745	1,180	2,096	4,829	-	4,829
County Treasurer Technology	4,346	1,180	532	4,994	-	4,994
Register of Deeds Technology	11,568	4,720	4,531	11,757	-	11,757
Special Highway Improvement	557,257	350,000	557,257	350,000	-	350,000
Special Road Equipment	230,001	-	230,001	-	-	-
Equipment Reserve	349,820	100,000	100,790	349,030	-	349,030
Ambulance Special Equipment	20,016	13,168	7,665	25,519	-	25,519
Sheriff Donations	7,396	-	-	7,396	-	7,396
ARPA Grant	78,892	100,000	66,421	112,471	-	112,471
LEPC Grant	1,216	-	-	1,216	-	1,216
Opioid Grant	5,183	-	-	5,183	-	5,183
Dane Hansen Grant	20,183	-	20,000	183	-	183
TOTAL FINANCIAL REPORTING ENTITY	$ 6,119,957	$ 11,276,756	$ 11,530,133	$ 5,866,580	$ 202,738	$ 6,069,318

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, 2023

COMPOSITION OF CASH		
Cash and cash items	$	28,768
Deposits		
Checking accounts		8,437,634
Money Market accounts		6,330,246
Certificates of deposit		700,000
Other accounts		
Law Library - checking account		12,254
TOTAL CASH		15,508,902
AGENCY FUNDS (SCHEDULE 3)		(9,439,584)
TOTAL FINANCIAL REPORTING ENTITY	$	6,069,318

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

JEWELL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2023

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 2023:

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 a municipality holds a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County held a revenue neutral rate hearing as a part of the process for adoption of the 2023 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, 2022, to the General Fund during 2023.

Management was not aware of any other material statutory violations for the year ended December 31, 2023.

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 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 Federal Deposit Insurance Corporation (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, 2023, the County's carrying amount of deposits was $15,480,134 and the bank balance was $15,682,706. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $7,439,881 was covered by FDIC insurance, including $6,071,671 placed for deposit into CDARS and ICS accounts (reciprocal deposit programs) and $8,242,825 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
2022 Caterpillar RM500B Reclaimer	4.89%	10/07/22	627,224	10/15/27

Changes in long-term debt of the County for the year ended December 31, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Payments	Balance End of Year	Interest Paid
Finance leases					
Ambulance building	$ 78,932	$ -	$ 7,812	$ 71,120	$ 3,392
Ambulance	76,044	-	14,981	61,063	3,116
2022 Caterpillar RM500B Reclaimer	609,391	-	505,001	104,390	26,287
Total finance leases	$ 764,367	$ -	$ 527,794	$ 236,573	$ 32,795

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

Finance Leases	Principal	Interest
2024	$ 128,230	$ 7,283
2025	24,935	4,365
2026	26,080	3,220
2027	21,213	2,055
2028	9,779	1,425
2029-2031	26,336	1,674
	$ 236,573	$ 20,022

NOTE 5—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2023:

From Fund	To Fund	Amount	Statutory Authority
General	Equipment Reserve	$ 100,000	K.S.A. 19-119
Road and Bridge	Special Road Equipment	250,000	K.S.A. 68-141g
Road and Bridge	Special Highway Improvement	100,000	K.S.A. 68-590
Ambulance	Ambulance Equipment	50,000	K.S.A. 12-110d
Treasurer's Motor Vehicle	General	52,507	K.S.A. 8-145

NOTE 6—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.kpers.org 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 8.43% for the year ended December 31, 2023. Contributions to the pension plan from the County for KPERS were $225,944 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $2,572,934. The net pension liability was measured as of June 30, 2023, and the total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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.kpers.org or can be obtained as described in the plan description paragraph.

NOTE 7—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, 2023, was $176,991.

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, 2023.

NOTE 8—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 9—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, 2023

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,213,796	$ 234,701	$ 2,448,497	$ 1,967,121	$ (481,376)
SPECIAL PURPOSE FUNDS					
Road and Bridge	3,067,360	246,010	3,313,370	3,311,518	(1,852)
Special Bridge	479,511	-	479,511	255,642	(223,869)
Noxious Weed	210,014	-	210,014	72,513	(137,501)
Noxious Weed Capital Outlay	60,000	-	60,000	-	(60,000)
Public Health	313,276	211,851	525,127	378,433	(146,694)
Public Health Capital Outlay	137,292	-	137,292	-	(137,292)
Employee Benefits	2,306,500	-	2,306,500	2,130,580	(175,920)
Ambulance	491,829	172,742	664,571	602,194	(62,377)
Appraiser's Cost	194,298	-	194,298	132,906	(61,392)
Hospital Maintenance	982,305	-	982,305	982,305	-
Jewell County 911	274,312	-	274,312	105,293	(169,019)
Emergency 911	12,965	-	12,965	-	(12,965)
Wireless 911	800	-	800	-	(800)
Ambulance Equipment	215,592	150,391	365,983	115,778	(250,205)
Solid Waste Disposal	331,496	109,254	440,750	410,437	(30,313)
Capital Improvement Program	209,384	-	209,384	4,045	(205,339)
Special Parks and Recreation	-	-	-	-	-
Special Alcohol	-	-	-	-	-

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,170,207	$ 1,139,259	$ 30,948
Delinquent tax	8,481	500	7,981
Interest and charges on delinquent taxes	39,836	6,000	33,836
Motor vehicle tax	52,896	50,319	2,577
Recreational vehicle tax	1,688	1,568	120
16/20M vehicle tax	9,079	7,561	1,518
Commercial vehicle fees	3,509	3,063	446
Watercraft tax	-	520	(520)
Local retail sales tax	269,679	150,000	119,679
Intangible tax	16,580	10,350	6,230
Liquor tax	222	-	222
Federal land entitlement	22,202	16,000	6,202
Licenses, permits, and fees			
Officers' fees	35,079	10,000	25,079
Transfer from - Treasurer's Motor Vehicle Fund	52,507	10,000	42,507
Antique auto fees	425	200	225
District Court fees	14,812	-	14,812
Diversion fees	7,719	5,000	2,719
Uses of money and property			
Interest on idle funds	498,871	15,000	483,871
Other			
Emergency Management Grant	-	2,000	(2,000)
Law enforcement contracts	67,904	62,238	5,666
Stand-by dispatching	-	2,400	(2,400)
Insurance proceeds	72,955	-	72,955
ARPA Grant reimbursement	-	5,000	(5,000)
Other reimbursements	166,746	-	166,746
Other miscellaneous	653	1,000	(347)
TOTAL RECEIPTS	2,512,050	1,497,978	1,014,072

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 61,657	$ 61,638	$ 19
Contractual services	2,476	5,000	(2,524)
Commodities	657	300	357
Department total	64,790	66,938	(2,148)
County Clerk			
Personal services	102,649	103,638	(989)
Contractual services	1,915	6,000	(4,085)
Commodities	1,043	4,000	(2,957)
Department total	105,607	113,638	(8,031)
County Treasurer			
Personal services	79,168	102,638	(23,470)
Contractual services	4,552	6,500	(1,948)
Commodities	3,890	6,500	(2,610)
Department total	87,610	115,638	(28,028)
County Attorney			
Personal services	86,436	80,092	6,344
Contractual services	7,801	9,000	(1,199)
Commodities	2,643	6,000	(3,357)
Department total	96,880	95,092	1,788
Register of Deeds			
Personal services	69,703	66,780	2,923
Contractual services	3,448	4,795	(1,347)
Commodities	2,531	3,775	(1,244)
Department total	75,682	75,350	332
Sheriff			
Personal services	464,599	448,860	15,739
Contractual services	55,546	67,000	(11,454)
Commodities	58,510	55,000	3,510
Capital outlay	-	44,000	(44,000)
Department total	578,655	614,860	(36,205)

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Emergency Preparedness			
Personal services	$ 43,818	$ 48,972	$ (5,154)
Contractual services	3,442	8,000	(4,558)
Commodities	2,019	2,816	(797)
Department total	49,279	59,788	(10,509)
Unified Court			
Contractual services	86,914	75,500	11,414
Commodities	11,418	8,000	3,418
Capital outlay	-	9,000	(9,000)
District expense	-	7,000	(7,000)
Department total	98,332	99,500	(1,168)
Courthouse General			
Personal services	43,342	45,819	(2,477)
Contractual services	279,218	140,000	139,218
Commodities	19,836	25,000	(5,164)
Capital outlay	-	100,000	(100,000)
Contingencies	-	98,500	(98,500)
Reimbursement - Solid Waste expenses	-	41,496	(41,496)
Department total	342,396	450,815	(108,419)
Election			
Personal services	12,895	13,000	(105)
Contractual services	15,133	42,000	(26,867)
Commodities	4,975	16,000	(11,025)
Department total	33,003	71,000	(37,997)

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Other			
Area agency on aging	$ 13,107	$ 1,528	$ 11,579
CASA	5,000	5,000	-
Computer equipment	32,100	30,000	2,100
Conservation District	25,000	25,000	-
County tower	1,627	16,000	(14,373)
Courthouse repairs	13,272	105,000	(91,728)
Criminal trial expense	-	4,450	(4,450)
County Attorney trust account	-	500	(500)
Economic development	40,000	73,992	(33,992)
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	14,378	5,000	9,378
Mental health	27,742	27,742	-
Mental retardation	24,667	24,667	-
Regional planning	3,500	3,500	-
Rural opportunity zone	3,927	7,000	(3,073)
Sanitarian - LEPG reduction	1,500	1,500	-
Services for elderly	18,498	18,498	-
Services for elderly - supplemental	21,050	21,050	-
Special tort liability expense	37,519	28,500	9,019
Transportation	16,000	16,000	-
Transfer to - Equipment Reserve Fund	100,000	-	100,000
Total other	434,887	451,177	(16,290)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,967,121	2,213,796	(246,675)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	234,701	(234,701)
TOTALS FOR COMPARISON	1,967,121	2,448,497	(481,376)
RECEIPTS OVER (UNDER) EXPENDITURES	544,929	(715,818)	1,260,747
UNENCUMBERED CASH, JANUARY 1	1,495,738	715,818	779,920
UNENCUMBERED CASH, DECEMBER 31	$ 2,040,667	$ -	$ 2,040,667

JEWELL COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,367,181	$ 2,304,649	$ 62,532
Delinquent tax	15,586	500	15,086
Motor vehicle tax	104,117	103,319	798
Recreational vehicle tax	3,322	3,220	102
16/20M vehicle tax	15,644	15,526	118
Commercial vehicle fees	7,088	6,292	796
Watercraft tax	-	1,070	(1,070)
Special highway fuel tax	351,287	348,549	2,738
Intangibles	2,561	-	2,561
Reimbursements	96,594	-	96,594
Insurance proceeds	149,416	-	149,416
Sale of rock	35,170	-	35,170
TOTAL RECEIPTS	3,147,966	2,783,125	364,841
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,012,266	1,207,360	(195,094)
Contractual services	212,564	150,000	62,564
Commodities	1,083,855	1,300,000	(216,145)
Capital outlay	652,833	410,000	242,833
Transfer to - Special Highway Improvement Fund	350,000	-	350,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,311,518	3,067,360	244,158
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	246,010	(246,010)
TOTALS FOR COMPARISON	3,311,518	3,313,370	(1,852)
RECEIPTS OVER (UNDER) EXPENDITURES	(163,552)	(284,235)	120,683
UNENCUMBERED CASH, JANUARY 1	422,203	284,235	137,968
UNENCUMBERED CASH, DECEMBER 31	$ 258,651	$ -	$ 258,651

JEWELL COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 152,254	$ 148,209	$ 4,045
Delinquent tax	998	100	898
Motor vehicle tax	7,276	7,211	65
Recreational vehicle tax	232	225	7
16/20M vehicle tax	1,098	1,084	14
Commercial vehicle fees	495	439	56
Watercraft tax	-	75	(75)
TOTAL RECEIPTS	162,353	157,343	5,010
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	255,642	479,511	(223,869)
RECEIPTS OVER (UNDER) EXPENDITURES	(93,289)	(322,168)	228,879
UNENCUMBERED CASH, JANUARY 1	326,464	322,168	4,296
UNENCUMBERED CASH, DECEMBER 31	$ 233,175	$ -	$ 233,175

JEWELL COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 77,961	$ 75,873	$ 2,088
Delinquent tax	604	100	504
Motor vehicle tax	3,787	3,655	132
Recreational vehicle tax	121	114	7
16/20M vehicle tax	623	549	74
Commercial vehicle fees	253	223	30
Watercraft tax	-	38	(38)
Sale of chemicals and other reimbursements	40,077	50,000	(9,923)
TOTAL RECEIPTS	123,426	130,552	(7,126)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	32,838	54,829	(21,991)
Contractual services	8,638	12,500	(3,862)
Commodities	31,037	135,000	(103,963)
Capital outlay	-	7,685	(7,685)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	72,513	210,014	(137,501)
RECEIPTS OVER (UNDER) EXPENDITURES	50,913	(79,462)	130,375
UNENCUMBERED CASH, JANUARY 1	145,974	79,462	66,512
UNENCUMBERED CASH, DECEMBER 31	$ 196,887	$ -	$ 196,887

JEWELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

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, 2023

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 177,860	$ 173,176	$ 4,684
Delinquent tax	1,210	100	1,110
Motor vehicle tax	8,649	8,546	103
Recreational vehicle tax	276	266	10
16/20M vehicle tax	1,319	1,284	35
Commercial vehicle fees	587	520	67
Watercraft tax	-	88	(88)
Grants and reimbursements	266,851	55,000	211,851
TOTAL RECEIPTS	456,752	238,980	217,772
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	174,376	221,638	(47,262)
Contractual services	99,899	41,638	58,261
Commodities	104,158	50,000	54,158
Capital outlay	-	-	-
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	378,433	313,276	65,157
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	211,851	(211,851)
TOTAL FOR COMPARISON	378,433	525,127	(146,694)
RECEIPTS OVER (UNDER) EXPENDITURES	78,319	(74,296)	152,615
UNENCUMBERED CASH, JANUARY 1	240,658	74,296	166,362
UNENCUMBERED CASH, DECEMBER 31	$ 318,977	$ -	$ 318,977

JEWELL COUNTY, KANSAS

PUBLIC HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Public Health Fund	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	137,292	(137,292)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(137,292)	137,292
UNENCUMBERED CASH, JANUARY 1	146,394	137,292	9,102
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, 2023

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,767,109	$ 1,720,264	$ 46,845
Delinquent tax	12,471	500	11,971
Motor vehicle tax	89,953	89,564	389
Recreational vehicle tax	2,870	2,791	79
16/20M vehicle tax	13,338	13,459	(121)
Commercial vehicle fees	6,137	5,454	683
Watercraft tax	-	927	(927)
Reimbursements	32,910	-	32,910
TOTAL RECEIPTS	1,924,788	1,832,959	91,829
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	1,573,069	1,650,000	(76,931)
Social Security	214,311	236,000	(21,689)
KPERS	260,361	291,000	(30,639)
Workers' compensation	65,364	110,000	(44,636)
Unemployment	2,274	11,500	(9,226)
Other insurance	15,201	8,000	7,201
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,130,580	2,306,500	(175,920)
RECEIPTS OVER (UNDER) EXPENDITURES	(205,792)	(473,541)	267,749
UNENCUMBERED CASH, JANUARY 1	732,278	473,541	258,737
UNENCUMBERED CASH, DECEMBER 31	$ 526,486	$ -	$ 526,486

JEWELL COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 221,154	$ 215,269	$ 5,885
Delinquent tax	1,922	100	1,822
Motor vehicle tax	13,619	13,709	(90)
Recreational vehicle tax	434	427	7
16/20M vehicle tax	1,947	2,060	(113)
Commercial vehicle fees	935	835	100
Watercraft tax	-	142	(142)
Collections for services	239,936	120,000	119,936
Insurance proceeds	52,806	-	52,806
TOTAL RECEIPTS	532,753	352,542	180,211
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	346,318	366,474	(20,156)
Contractual services	36,329	40,955	(4,626)
Commodities	148,047	49,400	98,647
Capital outlay	21,500	35,000	(13,500)
Transfer to - Ambulance Equipment Fund	50,000	-	50,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	602,194	491,829	110,365
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	172,742	(172,742)
TOTALS FOR COMPARISON	602,194	664,571	(62,377)
RECEIPTS OVER (UNDER) EXPENDITURES	(69,441)	(139,287)	69,846
UNENCUMBERED CASH, JANUARY 1	208,621	139,287	69,334
UNENCUMBERED CASH, DECEMBER 31	$ 139,180	$ -	$ 139,180

JEWELL COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 115,806	$ 112,715	$ 3,091
Delinquent tax	891	100	791
Motor vehicle tax	6,128	6,532	(404)
Recreational vehicle tax	195	204	(9)
16/20M vehicle tax	690	982	(292)
Commercial vehicle fees	436	398	38
Watercraft tax	-	68	(68)
Reimbursements	1,522	-	1,522
TOTAL RECEIPTS	125,668	120,999	4,669
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	112,626	119,298	(6,672)
Contractual services	18,092	16,000	2,092
Commodities	2,188	4,000	(1,812)
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	132,906	194,298	(61,392)
RECEIPTS OVER (UNDER) EXPENDITURES	(7,238)	(73,299)	66,061
UNENCUMBERED CASH, JANUARY 1	104,083	73,299	30,784
UNENCUMBERED CASH, DECEMBER 31	$ 96,845	$ -	$ 96,845

JEWELL COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 917,190	$ 889,354	$ 27,836
Delinquent tax	6,180	100	6,080
Motor vehicle tax	43,665	43,266	399
Recreational vehicle tax	1,393	1,348	45
16/20M vehicle tax	6,592	6,502	90
Commercial vehicle fees	2,970	2,635	335
Watercraft tax	-	448	(448)
TOTAL RECEIPTS	977,990	943,653	34,337
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	982,305	982,305	-
RECEIPTS OVER (UNDER) EXPENDITURES	(4,315)	(38,652)	34,337
UNENCUMBERED CASH, JANUARY 1	76,180	38,652	37,528
UNENCUMBERED CASH, DECEMBER 31	$ 71,865	$ -	$ 71,865

JEWELL COUNTY, KANSAS

JEWELL COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 60,012	$ 60,000	$ 12
Interest	-	100	(100)
TOTAL RECEIPTS	60,012	60,100	(88)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	105,293	274,312	(169,019)
RECEIPTS OVER (UNDER) EXPENDITURES	(45,281)	(214,212)	168,931
UNENCUMBERED CASH, JANUARY 1	235,949	214,212	21,737
UNENCUMBERED CASH, DECEMBER 31	$ 190,668	$ -	$ 190,668

JEWELL COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

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, 2023

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 50	$ (50)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	-	800	(800)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(750)	750
UNENCUMBERED CASH, JANUARY 1	50,485	750	49,735
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, 2023

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ 50,000	$ -	$ 50,000
Grants and reimbursements	150,391	-	150,391
TOTAL RECEIPTS	200,391	-	200,391
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	115,778	215,592	(99,814)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	150,391	(150,391)
TOTALS FOR COMPARISON	115,778	365,983	(250,205)
RECEIPTS OVER (UNDER) EXPENDITURES	84,613	(215,592)	300,205
UNENCUMBERED CASH, JANUARY 1	289,557	215,592	73,965
UNENCUMBERED CASH, DECEMBER 31	$ 374,170	$ -	$ 374,170

JEWELL COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 274,509	$ 258,181	$ 16,328
Recycle materials	2,414	10,000	(7,586)
Rents	4,065	6,200	(2,135)
Insurance proceeds	149,416	-	149,416
Reimbursements	1,334	41,496	(40,162)
TOTAL RECEIPTS	431,738	315,877	115,861
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	158,963	151,496	7,467
Contractual services	116,111	120,000	(3,889)
Commodities	35,363	20,000	15,363
Capital outlay	100,000	40,000	60,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	410,437	331,496	78,941
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	109,254	(109,254)
TOTALS FOR COMPARISON	410,437	440,750	(30,313)
RECEIPTS OVER (UNDER) EXPENDITURES	21,301	(15,619)	36,920
UNENCUMBERED CASH, JANUARY 1	(255)	15,619	(15,874)
UNENCUMBERED CASH, DECEMBER 31	$ 21,046	$ -	$ 21,046

JEWELL COUNTY, KANSAS

CAPITAL IMPROVEMENT PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - General Fund	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	4,045	209,384	(205,339)
RECEIPTS OVER (UNDER) EXPENDITURES	(4,045)	(209,384)	205,339
UNENCUMBERED CASH, JANUARY 1	209,384	209,384	-
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, 2023

Schedule 2-18

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Liquor tax	$ 222	$ -	$ 222
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	222	-	222
UNENCUMBERED CASH, JANUARY 1	96	-	96
UNENCUMBERED CASH, DECEMBER 31	$ 318	$ -	$ 318

JEWELL COUNTY, KANSAS

SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2023

Schedule 2-19

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Liquor tax	$ 424	$ -	$ 424
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	424	-	424
UNENCUMBERED CASH, JANUARY 1	183	-	183
UNENCUMBERED CASH, DECEMBER 31	$ 607	$ -	$ 607

JEWELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

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	$ 40,984	$ 498	$ -	$ 6,340	$ -	$ 1,180	$ 1,180	$ 4,720
Donations, grants, and other	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Forfeitures	-	-	1,290	-	-	-	-	-
Telephone and commissary commissions	-	-	-	-	863	-	-	-
Transfer from - Road and Bridge Fund	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	40,984	498	1,290	6,340	863	1,180	1,180	4,720
EXPENDITURES								
Personal services	6,972	-	-	-	-	-	-	-
Contractual services	4,192	351	350	4,866	-	-	-	-
Commodities	-	-	931	403	528	-	-	-
Capital outlay	-	-	975	-	-	2,096	532	4,531
Transfer to - General Fund	52,507	-	-	-	-	-	-	-
TOTAL EXPENDITURES	63,671	351	2,256	5,269	528	2,096	532	4,531
RECEIPTS OVER (UNDER) EXPENDITURES	(22,687)	147	(966)	1,071	335	(916)	648	189
UNENCUMBERED CASH, JANUARY 1	52,242	1,442	5,901	10,457	1,385	5,745	4,346	11,568
UNENCUMBERED CASH, DECEMBER 31	$ 29,555	$ 1,589	$ 4,935	$ 11,528	$ 1,720	$ 4,829	$ 4,994	$ 11,757

JEWELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2023

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	-	-	-	13,168	-	50,000	-	-	-
Reimbursements	-	-	-	-	-	50,000	-	-	-
Forfeitures	-	-	-	-	-	-	-	-	-
Telephone and commissary commissions	-	-	-	-	-	-	-	-	-
Transfer from:									
General Fund	-	-	100,000	-	-	-	-	-	-
Road and Bridge Fund	350,000	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	350,000	-	100,000	13,168	-	100,000	-	-	-
EXPENDITURES									
Personal services	-	-	-	-	-	-	-	-	-
Contractual services	-	-	38,108	-	-	-	-	-	20,000
Commodities	557,257	-	-	-	-	66,421	-	-	-
Capital outlay	-	230,001	62,682	7,665	-	-	-	-	-
TOTAL EXPENDITURES	557,257	230,001	100,790	7,665	-	66,421	-	-	20,000
RECEIPTS OVER (UNDER) EXPENDITURES	(207,257)	(230,001)	(790)	5,503	-	33,579	-	-	(20,000)
UNENCUMBERED CASH, JANUARY 1	557,257	230,001	349,820	20,016	7,396	78,892	1,216	5,183	20,183
UNENCUMBERED CASH, DECEMBER 31	$ 350,000	$ -	$ 349,030	$ 25,519	$ 7,396	$ 112,471	$ 1,216	$ 5,183	$ 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, 2023

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Taxes	$ 9,011,856	$ 12,115,332	$ 11,998,281	$ 9,128,907
Redemptions	23,640	113,978	79,738	57,880
Delinquent Personal Property Tax	1,067	11,806	12,555	318
Partial Payments	494	-	-	494
Bankruptcy	1,007	-	-	1,007
Tax Foreclosure	5,402	-	-	5,402
Motor Vehicle Tax	114,201	527,350	518,204	123,347
Commercial Vehicle Fees	2,682	35,056	34,583	3,155
Recreational Vehicle Tax	3,644	16,733	16,225	4,152
TOTAL DISTRIBUTABLE FUNDS	9,163,993	12,820,255	12,659,586	9,324,662
STATE FUNDS				
State Educational Building	-	76,945	76,945	-
State Institutional Building	-	38,472	38,472	-
State Combined Motor Vehicle Tax	-	6,834	6,834	-
Driver Licenses	-	6,789	6,789	-
Motor Vehicle Licenses	-	537,910	537,910	-
Commercial Motor Vehicle	-	58,895	58,895	-
Sales and Compensating Tax	23,459	426,487	417,165	32,781
TOTAL STATE FUNDS	23,459	1,152,332	1,143,010	32,781
SUBDIVISION FUNDS				
Cities	-	542,245	492,902	49,343
Townships	4,105	58,991	58,939	4,157
School Districts	-	3,481,638	3,481,638	-
Extension District	-	121,423	121,423	-
Jewell County Library District	1,382	18,301	18,558	1,125
Cemeteries	1,438	42,659	42,973	1,124
Regional Library	-	97,510	97,510	-
Fire Districts	3,632	83,356	83,541	3,447
Irrigation Districts	-	377,359	377,359	-
TOTAL SUBDIVISION FUNDS	10,557	4,823,482	4,774,843	59,196
OTHER AGENCY FUNDS				
Payroll Clearing	993	2,810,394	2,810,602	785
SAFE Program	245	-	-	245
Unclaimed Estates	8,105	-	-	8,105
Stray Animal	326	217	-	543
Vending Machine	1,352	313	652	1,013
Law Library	9,829	2,485	60	12,254
TOTAL OTHER AGENCY FUNDS	20,850	2,813,409	2,811,314	22,945
TOTAL ALL AGENCY FUNDS	$ 9,218,859	$ 21,609,478	$ 21,388,753	$ 9,439,584