JEWELL COUNTY, KANSAS

MANKATO, KANSAS

DECEMBER 31, 2022

LINDBURG
VOGEL PIERCE FARIS
Chartered

JEWELL COUNTY, KANSAS

TABLE OF CONTENTS
December 31, 2022

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

Gregory D. Daughhetee, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Mueting, CPA
Billy J. Klug, CPA
Randall R. Hofmeier, CPA
Brent L. Knoche, CPA
Brian W. Mapel, CPA
Jeffrey D. Reece, CPA
Brady H. Byrnes, CPA
Alex P. Larson, CPA
Gage B. Kepple, 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, 2022, 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, 2022, 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, 2022, 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
PO. BOX 2047
HUTCHINSON, KS 67504-2047
620-669-0461

1206 W. FRONTVIEW, STE 201
PO. BOX 1512
DODGE CITY, KS 67801-1512
620-227-3522

1401 MAIN, STE B
PO. BOX 189
HAYS, KS 67601-0189
785-628-2900

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
May 18, 2023

JEWELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,428,440	$ 1,791,294	$ 1,723,996	$ 1,495,738	$ 61,608	$ 1,557,346
SPECIAL PURPOSE FUNDS						
Road and Bridge	492,023	3,473,662	3,543,482	422,203	52,977	475,180
Special Bridge	218,685	159,579	51,800	326,464	-	326,464
Noxious Weed	148,092	167,018	169,136	145,974	944	146,918
Noxious Weed Capital Outlay	60,000	-	-	60,000	-	60,000
Public Health	168,083	480,868	408,293	240,658	16,250	256,908
Public Health Capital Outlay	146,394	-	-	146,394	-	146,394
Employee Benefits	579,951	1,989,756	1,837,429	732,278	438	732,716
Ambulance	177,816	544,993	514,188	208,621	14,652	223,273
Appraiser's Cost	93,002	143,474	132,393	104,083	2,218	106,301
Hospital Maintenance	75,219	957,935	956,974	76,180	-	76,180
Jewell County 911	235,496	50,553	50,100	235,949	1,262	237,211
Emergency 911	12,915	-	-	12,915	-	12,915
Wireless 911	50,485	-	-	50,485	-	50,485
Ambulance Equipment	236,846	261,708	208,997	289,557	-	289,557
Solid Waste Disposal	7,091	287,114	294,460	(255)	12,043	11,788
Capital Improvement Program	209,384	-	-	209,384	-	209,384
Special Parks and Recreation	-	96	-	96	-	96
Special Alcohol	-	183	-	183	-	183
Treasurer's Motor Vehicle	29,668	39,332	16,758	52,242	265	52,507
Prosecuting Attorney Training	1,215	401	174	1,442	-	1,442
Special Law Enforcement Trust	5,435	1,618	1,152	5,901	-	5,901
VINS	7,586	5,080	2,209	10,457	33	10,490
Inmate Welfare	1,128	1,923	1,666	1,385	70	1,455
County Clerk Technology	4,467	1,278	-	5,745	-	5,745
County Treasurer Technology	8,129	1,278	5,061	4,346	-	4,346
Register of Deeds Technology	10,699	5,110	4,241	11,568	-	11,568
Special Highway Improvement	557,257	-	-	557,257	-	557,257
Special Road Equipment	133,910	230,000	133,909	230,001	-	230,001
Equipment Reserve	349,820	-	-	349,820	-	349,820
Ambulance Special Equipment	19,552	7,362	6,898	20,016	-	20,016
Sheriff Donations	-	21,100	13,704	7,396	-	7,396
ARPA Grant	278,885	279,606	479,599	78,892	-	78,892
LEPC Grant	1,216	-	-	1,216	-	1,216
Opioid Grant	5,183	-	-	5,183	-	5,183
Dane Hansen Grant	183	20,000	-	20,183	-	20,183
TOTAL FINANCIAL REPORTING ENTITY	$ 5,754,255	$ 10,922,321	$ 10,556,619	$ 6,119,957	$ 162,760	$ 6,282,717

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, 2022

COMPOSITION OF CASH		
Cash and cash items	$	105,806
Deposits		
Checking accounts		8,233,057
Money Market accounts		6,452,884
Certificates of deposit		700,000
Other accounts		
Law Library - checking account		9,829
TOTAL CASH		15,501,576
AGENCY FUNDS (SCHEDULE 3)		(9,218,859)
TOTAL FINANCIAL REPORTING ENTITY	$	6,282,717

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

JEWELL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2022

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 2022:

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 did not hold a revenue neutral rate hearing as a part of the process for adoption of the 2022 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, 2021, to the General Fund during 2022.

Management was not aware of any other material statutory violations for the year ended December 31, 2022.

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, 2022, the County's carrying amount of deposits was $15,395,770 and the bank balance was $15,394,351. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $7,604,330 was covered by FDIC insurance, including $6,438,868 placed for deposit into CDARS and ICS accounts (reciprocal deposit programs) and $7,990,021 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, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Payments	Balance End of Year	Interest Paid
Finance leases					
Ambulance building	$ 86,401	$ -	$ 7,469	$ 78,932	$ 3,735
Ambulance	90,367	-	14,323	76,044	3,774
2022 Caterpillar RM500B Reclaimer	-	627,224	17,833	609,391	5,844
Total finance leases	$ 176,768	$ 627,224	$ 39,625	$ 764,367	$ 13,353

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

Finance Leases	Principal	Interest
2023	$ 137,220	$ 34,140
2024	144,004	27,356
2025	151,261	20,099
2026	158,814	12,546
2027	136,954	4,697
2028-2031	36,114	3,099
	$ 764,367	$ 101,937

NOTE 5—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2022:

From Fund	To Fund	Amount	Statutory Authority
Road and Bridge	Special Road Equipment	$ 230,000	K.S.A. 68-590
Ambulance	Ambulance Equipment	75,000	K.S.A. 12-110d

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 8.90% for the year ended December 31, 2022. Contributions to the pension plan from the County for KPERS were $232,601 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $2,668,890. The net pension liability was measured as of June 30, 2022, and the total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 *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 publically 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, 2022, was $165,621.

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, 2022.

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, 2022

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,138,788	$ 38,288	$ 2,177,076	$ 1,723,996	$ (453,080)
SPECIAL PURPOSE FUNDS					
Road and Bridge	2,748,640	798,865	3,547,505	3,543,482	(4,023)
Special Bridge	406,737	-	406,737	51,800	(354,937)
Noxious Weed	207,006	24,631	231,637	169,136	(62,501)
Noxious Weed Capital Outlay	60,000	-	60,000	-	(60,000)
Public Health	335,343	237,074	572,417	408,293	(164,124)
Public Health Capital Outlay	129,102	-	129,102	-	(129,102)
Employee Benefits	2,267,500	-	2,267,500	1,837,429	(430,071)
Ambulance	479,090	121,618	600,708	514,188	(86,520)
Appraiser's Cost	191,760	-	191,760	132,393	(59,367)
Hospital Maintenance	956,974	-	956,974	956,974	-
Jewell County 911	281,384	-	281,384	50,100	(231,284)
Emergency 911	10,965	-	10,965	-	(10,965)
Wireless 911	49,785	-	49,785	-	(49,785)
Ambulance Equipment	260,954	166,708	427,662	208,997	(218,665)
Solid Waste Disposal	300,000	-	300,000	294,460	(5,540)
Capital Improvement Program	210,000	-	210,000	-	(210,000)
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, 2022

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,040,708	$ 1,008,418	$ 32,290
Delinquent tax	13,305	500	12,805
Interest and charges on delinquent taxes	49,051	6,000	43,051
Motor vehicle tax	63,166	58,505	4,661
Recreational vehicle tax	2,020	1,687	333
16/20M vehicle tax	12,908	8,853	4,055
Commercial vehicle fees	4,098	3,500	598
Watercraft tax	-	645	(645)
Local retail sales tax	258,296	150,000	108,296
Intangible tax	19,447	18,220	1,227
Liquor tax	96	-	96
Federal land entitlement	20,721	16,000	4,721
Licenses, permits, and fees			
Officers' fees	51,576	10,000	41,576
Transfer from - Treasurer's Motor Vehicle Fund	-	10,000	(10,000)
Antique auto fees	295	200	95
District Court fees	4,009	-	4,009
Diversion fees	6,372	5,000	1,372
Uses of money and property			
Interest on idle funds	140,173	7,500	132,673
Other			
Emergency Management Grant	-	2,000	(2,000)
Law enforcement contracts	60,932	62,238	(1,306)
Stand-by dispatching	-	2,400	(2,400)
ARPA Grant reimbursement	10,000	-	10,000
Other reimbursements	33,288	5,000	28,288
Other miscellaneous	833	1,000	(167)
TOTAL RECEIPTS	1,791,294	1,377,666	413,628

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 60,591	$ 60,000	$ 591
Contractual services	1,208	8,000	(6,792)
Commodities	-	300	(300)
Department total	61,799	68,300	(6,501)
County Clerk			
Personal services	98,527	102,000	(3,473)
Contractual services	2,953	6,000	(3,047)
Commodities	3,220	4,000	(780)
Department total	104,700	112,000	(7,300)
County Treasurer			
Personal services	90,604	101,000	(10,396)
Contractual services	2,982	7,000	(4,018)
Commodities	3,723	7,500	(3,777)
Department total	97,309	115,500	(18,191)
County Attorney			
Personal services	77,746	79,000	(1,254)
Contractual services	6,576	9,000	(2,424)
Commodities	2,547	6,000	(3,453)
Capital outlay	180	-	180
Department total	87,049	94,000	(6,951)
Register of Deeds			
Personal services	65,525	65,688	(163)
Contractual services	3,607	4,795	(1,188)
Commodities	1,994	3,775	(1,781)
Department total	71,126	74,258	(3,132)
Sheriff			
Personal services	418,912	437,000	(18,088)
Contractual services	59,189	55,000	4,189
Commodities	52,220	40,000	12,220
Capital outlay	50,906	40,000	10,906
Department total	581,227	572,000	9,227

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Emergency Preparedness			
Personal services	$ 52,086	$ 48,426	$ 3,660
Contractual services	5,640	10,760	(5,120)
Commodities	3,305	2,816	489
Department total	61,031	62,002	(971)
Unified Court			
Contractual services	71,821	72,200	(379)
Commodities	6,225	7,000	(775)
Capital outlay	-	10,000	(10,000)
District expense	173	8,000	(7,827)
Department total	78,219	97,200	(18,981)
Courthouse General			
Personal services	42,439	44,000	(1,561)
Contractual services	205,249	132,000	73,249
Commodities	24,052	25,000	(948)
Capital outlay	137	119,000	(118,863)
Contingencies	-	98,500	(98,500)
Reimbursement - Solid Waste expenses	-	24,227	(24,227)
Department total	271,877	442,727	(170,850)
Election			
Personal services	13,001	13,000	1
Contractual services	35,627	39,000	(3,373)
Commodities	1,105	1,600	(495)
Department total	49,733	53,600	(3,867)

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Other			
Area agency on aging	$ 15,000	$ 1,530	$ 13,470
CASA	-	4,000	(4,000)
Computer equipment	3,066	30,000	(26,934)
Conservation District	25,000	25,000	-
County tower	2,517	16,000	(13,483)
Courthouse repairs	2,895	105,000	(102,105)
Criminal trial expense	-	4,450	(4,450)
County Attorney trust account	-	500	(500)
Economic development	46,000	72,256	(26,256)
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	4,409	5,000	(591)
Mental health	26,934	26,934	-
Mental retardation	24,667	24,667	-
Regional planning	3,500	3,500	-
Rural opportunity zone	6,928	7,000	(72)
Sanitarian - LEPG reduction	1,500	1,500	-
Services for elderly	18,064	18,064	-
Services for elderly - supplemental	-	21,050	(21,050)
Special tort liability expense	27,446	28,500	(1,054)
Transportation	16,000	16,000	-
Total other	259,926	447,201	(187,275)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,723,996	2,138,788	(414,792)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	38,288	(38,288)
TOTALS FOR COMPARISON	1,723,996	2,177,076	(453,080)
RECEIPTS OVER (UNDER) EXPENDITURES	67,298	(761,122)	828,420
UNENCUMBERED CASH, JANUARY 1	1,428,440	761,122	667,318
UNENCUMBERED CASH, DECEMBER 31	$ 1,495,738	$ -	$ 1,495,738

JEWELL COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,136,729	$ 2,070,564	$ 66,165
Delinquent tax	23,022	500	22,522
Motor vehicle tax	107,517	100,992	6,525
Recreational vehicle tax	3,436	2,911	525
16/20M vehicle tax	16,484	15,281	1,203
Commercial vehicle fees	7,036	6,042	994
Watercraft tax	-	1,115	(1,115)
Special highway fuel tax	350,203	323,478	26,725
Intangibles	102	-	102
Reimbursements	171,641	-	171,641
Lease proceeds	627,224	-	627,224
Sale of rock	26,893	-	26,893
Used material and surplus property	3,375	-	3,375
TOTAL RECEIPTS	3,473,662	2,520,883	952,779
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,037,992	1,188,640	(150,648)
Contractual services	228,164	150,000	78,164
Commodities	1,225,195	1,000,000	225,195
Capital outlay	822,131	410,000	412,131
Transfer to - Special Road Equipment Fund	230,000	-	230,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	3,543,482	2,748,640	794,842
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	798,865	(798,865)
TOTALS FOR COMPARISON	3,543,482	3,547,505	(4,023)
RECEIPTS OVER (UNDER) EXPENDITURES	(69,820)	(227,757)	157,937
UNENCUMBERED CASH, JANUARY 1	492,023	227,757	264,266
UNENCUMBERED CASH, DECEMBER 31	$ 422,203	$ -	$ 422,203

JEWELL COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 149,118	$ 144,512	$ 4,606
Delinquent tax	1,458	100	1,358
Motor vehicle tax	7,191	7,092	99
Recreational vehicle tax	230	204	26
16/20M vehicle tax	1,097	1,073	24
Commercial vehicle fees	485	424	61
Watercraft tax	-	78	(78)
TOTAL RECEIPTS	159,579	153,483	6,096
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	51,800	406,737	(354,937)
RECEIPTS OVER (UNDER) EXPENDITURES	107,779	(253,254)	361,033
UNENCUMBERED CASH, JANUARY 1	218,685	253,254	(34,569)
UNENCUMBERED CASH, DECEMBER 31	$ 326,464	$ -	$ 326,464

JEWELL COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 75,570	$ 73,251	$ 2,319
Delinquent tax	926	100	826
Motor vehicle tax	4,718	4,017	701
Recreational vehicle tax	151	116	35
16/20M vehicle tax	731	608	123
Commercial vehicle fees	291	240	51
Watercraft tax	-	44	(44)
Sale of chemicals and other reimbursements	84,631	60,000	24,631
TOTAL RECEIPTS	167,018	138,376	28,642
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	42,611	52,526	(9,915)
Contractual services	8,992	12,295	(3,303)
Commodities	117,533	134,500	(16,967)
Capital outlay	-	7,685	(7,685)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	169,136	207,006	(37,870)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	24,631	(24,631)
TOTALS FOR COMPARISON	169,136	231,637	(62,501)
RECEIPTS OVER (UNDER) EXPENDITURES	(2,118)	(68,630)	66,512
UNENCUMBERED CASH, JANUARY 1	148,092	68,630	79,462
UNENCUMBERED CASH, DECEMBER 31	$ 145,974	$ -	$ 145,974

JEWELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

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, 2022

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 176,720	$ 171,264	$ 5,456
Delinquent tax	1,870	100	1,770
Motor vehicle tax	7,965	8,513	(548)
Recreational vehicle tax	254	245	9
16/20M vehicle tax	1,378	1,288	90
Commercial vehicle fees	565	509	56
Watercraft tax	-	94	(94)
Grants and reimbursements	292,116	55,042	237,074
TOTAL RECEIPTS	480,868	237,055	243,813
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	216,213	243,705	(27,492)
Contractual services	60,244	41,638	18,606
Commodities	115,455	50,000	65,455
Capital outlay	16,381	-	16,381
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	408,293	335,343	72,950
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	237,074	(237,074)
TOTAL FOR COMPARISON	408,293	572,417	(164,124)
RECEIPTS OVER (UNDER) EXPENDITURES	72,575	(98,288)	170,863
UNENCUMBERED CASH, JANUARY 1	168,083	98,288	69,795
UNENCUMBERED CASH, DECEMBER 31	$ 240,658	$ -	$ 240,658

JEWELL COUNTY, KANSAS

PUBLIC HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Public Health Fund	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	129,102	(129,102)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(129,102)	129,102
UNENCUMBERED CASH, JANUARY 1	146,394	129,102	17,292
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, 2022

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,852,277	$ 1,794,921	$ 57,356
Delinquent tax	18,002	500	17,502
Motor vehicle tax	87,654	86,254	1,400
Recreational vehicle tax	2,798	2,486	312
16/20M vehicle tax	9,134	13,051	(3,917)
Commercial vehicle fees	5,902	5,160	742
Watercraft tax	-	952	(952)
Reimbursements	13,989	-	13,989
TOTAL RECEIPTS	1,989,756	1,903,324	86,432
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	1,269,363	1,600,000	(330,637)
Social Security	211,129	235,000	(23,871)
KPERS	247,688	305,000	(57,312)
Workers' compensation	97,548	110,000	(12,452)
Unemployment	2,486	11,500	(9,014)
Other insurance	9,215	6,000	3,215
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,837,429	2,267,500	(430,071)
RECEIPTS OVER (UNDER) EXPENDITURES	152,327	(364,176)	516,503
UNENCUMBERED CASH, JANUARY 1	579,951	364,176	215,775
UNENCUMBERED CASH, DECEMBER 31	$ 732,278	$ -	$ 732,278

JEWELL COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 283,532	$ 274,742	$ 8,790
Delinquent tax	2,821	100	2,721
Motor vehicle tax	13,512	12,565	947
Recreational vehicle tax	431	362	69
16/20M vehicle tax	2,200	1,901	299
Commercial vehicle fees	879	752	127
Watercraft tax	-	139	(139)
Collections for services	211,618	120,000	91,618
ARPA Grant reimbursement	30,000	-	30,000
TOTAL RECEIPTS	544,993	410,561	134,432
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	332,160	363,000	(30,840)
Contractual services	47,385	37,955	9,430
Commodities	44,231	43,135	1,096
Capital outlay	15,412	35,000	(19,588)
Transfer to - Ambulance Equipment Fund	75,000	-	75,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	514,188	479,090	35,098
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	121,618	(121,618)
TOTALS FOR COMPARISON	514,188	600,708	(86,520)
RECEIPTS OVER (UNDER) EXPENDITURES	30,805	(68,529)	99,334
UNENCUMBERED CASH, JANUARY 1	177,816	68,529	109,287
UNENCUMBERED CASH, DECEMBER 31	$ 208,621	$ -	$ 208,621

JEWELL COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 135,075	$ 130,908	$ 4,167
Delinquent tax	1,277	100	1,177
Motor vehicle tax	4,954	4,446	508
Recreational vehicle tax	159	128	31
16/20M vehicle tax	867	673	194
Commercial vehicle fees	315	266	49
Watercraft tax	-	49	(49)
Reimbursements	827	-	827
TOTAL RECEIPTS	143,474	136,570	6,904
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	107,538	117,660	(10,122)
Contractual services	19,165	16,000	3,165
Commodities	5,690	3,100	2,590
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	132,393	191,760	(59,367)
RECEIPTS OVER (UNDER) EXPENDITURES	11,081	(55,190)	66,271
UNENCUMBERED CASH, JANUARY 1	93,002	55,190	37,812
UNENCUMBERED CASH, DECEMBER 31	$ 104,083	$ -	$ 104,083

JEWELL COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 894,782	$ 867,072	$ 27,710
Delinquent tax	9,117	100	9,017
Motor vehicle tax	43,166	42,554	612
Recreational vehicle tax	1,378	1,226	152
16/20M vehicle tax	6,582	6,439	143
Commercial vehicle fees	2,910	2,546	364
Watercraft tax	-	470	(470)
TOTAL RECEIPTS	957,935	920,407	37,528
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	956,974	956,974	-
RECEIPTS OVER (UNDER) EXPENDITURES	961	(36,567)	37,528
UNENCUMBERED CASH, JANUARY 1	75,219	36,567	38,652
UNENCUMBERED CASH, DECEMBER 31	$ 76,180	$ -	$ 76,180

JEWELL COUNTY, KANSAS

JEWELL COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 50,553	$ 60,000	$ (9,447)
Interest	-	100	(100)
TOTAL RECEIPTS	50,553	60,100	(9,547)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	50,100	281,384	(231,284)
RECEIPTS OVER (UNDER) EXPENDITURES	453	(221,284)	221,737
UNENCUMBERED CASH, JANUARY 1	235,496	221,284	14,212
UNENCUMBERED CASH, DECEMBER 31	$ 235,949	$ -	$ 235,949

JEWELL COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 25	$ (25)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	-	10,965	(10,965)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(10,940)	10,940
UNENCUMBERED CASH, JANUARY 1	12,915	10,940	1,975
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, 2022

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, 2022

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ 75,000	$ -	$ 75,000
Grants and reimbursements	166,708	-	166,708
Sale of surplus equipment	20,000	-	20,000
TOTAL RECEIPTS	261,708	-	261,708
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	208,997	260,954	(51,957)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	166,708	(166,708)
TOTALS FOR COMPARISON	208,997	427,662	(218,665)
RECEIPTS OVER (UNDER) EXPENDITURES	52,711	(260,954)	313,665
UNENCUMBERED CASH, JANUARY 1	236,846	260,954	(24,108)
UNENCUMBERED CASH, DECEMBER 31	$ 289,557	$ -	$ 289,557

JEWELL COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 266,004	$ 258,181	$ 7,823
Recycle materials	5,437	10,000	(4,563)
Rents	15,673	6,200	9,473
Reimbursement of expenses from General Fund	-	24,227	(24,227)
TOTAL RECEIPTS	287,114	298,608	(11,494)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	147,303	149,000	(1,697)
Contractual services	88,608	100,000	(11,392)
Commodities	41,117	16,000	25,117
Capital outlay	17,432	35,000	(17,568)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	294,460	300,000	(5,540)
RECEIPTS OVER (UNDER) EXPENDITURES	(7,346)	(1,392)	(5,954)
UNENCUMBERED CASH, JANUARY 1	7,091	1,392	5,699
UNENCUMBERED CASH, DECEMBER 31	$ (255)	$ -	$ (255)

JEWELL COUNTY, KANSAS

CAPITAL IMPROVEMENT PROGRAM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-17

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - General Fund	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	210,000	(210,000)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(210,000)	210,000
UNENCUMBERED CASH, JANUARY 1	209,384	210,000	(616)
UNENCUMBERED CASH, DECEMBER 31	$ 209,384	$ -	$ 209,384

JEWELL COUNTY, KANSAS

SPECIAL PARK AND RECREATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-18

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

JEWELL COUNTY, KANSAS

SPECIAL ALCOHOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2022

Schedule 2-19

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

JEWELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

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	$ 39,332	$ 401	$ -	$ 5,080	$ -	$ 1,278	$ 1,278	$ 5,110
Donations, grants, and other	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Forfeitures	-	-	1,618	-	-	-	-	-
Telephone and commissary commissions	-	-	-	-	1,923	-	-	-
Transfer from - Road and Bridge Fund	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	39,332	401	1,618	5,080	1,923	1,278	1,278	5,110
EXPENDITURES								
Personal services	6,818	-	-	-	-	-	-	-
Contractual services	5,341	174	388	2,077	295	-	-	-
Commodities	1,419	-	764	132	1,371	-	-	-
Capital outlay	3,180	-	-	-	-	-	5,061	4,241
Transfer to - General Fund	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	16,758	174	1,152	2,209	1,666	-	5,061	4,241
RECEIPTS OVER (UNDER) EXPENDITURES	22,574	227	466	2,871	257	1,278	(3,783)	869
UNENCUMBERED CASH, JANUARY 1	29,668	1,215	5,435	7,586	1,128	4,467	8,129	10,699
UNENCUMBERED CASH, DECEMBER 31	$ 52,242	$ 1,442	$ 5,901	$ 10,457	$ 1,385	$ 5,745	$ 4,346	$ 11,568

JEWELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2022

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	-	-	-	7,362	20,000	279,606	-	-	20,000
Reimbursements	-	-	-	-	1,100	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	-	-
Telephone and commissary commissions	-	-	-	-	-	-	-	-	-
Transfer from - Road and Bridge Fund	-	230,000	-	-	-	-	-	-	-
TOTAL RECEIPTS	-	230,000	-	7,362	21,100	279,606	-	-	20,000
EXPENDITURES									
Personal services	-	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	3,100	479,599	-	-	-
Commodities	-	-	-	-	-	-	-	-	-
Capital outlay	-	133,909	-	6,898	10,604	-	-	-	-
TOTAL EXPENDITURES	-	133,909	-	6,898	13,704	479,599	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	96,091	-	464	7,396	(199,993)	-	-	20,000
UNENCUMBERED CASH, JANUARY 1	557,257	133,910	349,820	19,552	-	278,885	1,216	5,183	183
UNENCUMBERED CASH, DECEMBER 31	$ 557,257	$ 230,001	$ 349,820	$ 20,016	$ 7,396	$ 78,892	$ 1,216	$ 5,183	$ 20,183

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, 2022

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Taxes	$ 8,723,741	$ 11,794,890	$ 11,506,775	$ 9,011,856
Redemptions	14,886	133,527	124,773	23,640
Delinquent Personal Property Tax	375	11,386	10,694	1,067
Partial Payments	5,993	589	6,088	494
Bankruptcy	1,007	-	-	1,007
Tax Foreclosure	5,402	-	-	5,402
Motor Vehicle Tax	117,214	509,903	512,916	114,201
Commercial Vehicle Fees	3,405	34,373	35,096	2,682
Recreational Vehicle Tax	3,848	16,269	16,473	3,644
TOTAL DISTRIBUTABLE FUNDS	8,875,871	12,500,937	12,212,815	9,163,993
STATE FUNDS				
State Educational Building	-	75,350	75,350	-
State Institutional Building	-	37,675	37,675	-
State Combined Motor Vehicle Tax	-	6,764	6,764	-
Driver Licenses	-	8,494	8,494	-
Motor Vehicle Licenses	-	537,179	537,179	-
Commercial Motor Vehicle	-	36,865	36,865	-
Sales and Compensating Tax	43,321	369,987	389,849	23,459
TOTAL STATE FUNDS	43,321	1,072,314	1,092,176	23,459
SUBDIVISION FUNDS				
Cities	-	555,252	555,252	-
Townships	4,109	70,211	70,215	4,105
School Districts	-	3,191,027	3,191,027	-
Extension District	-	117,152	117,152	-
Jewell County Library District	1,684	18,352	18,654	1,382
Cemeteries	1,307	43,433	43,302	1,438
Regional Library	-	110,395	110,395	-
Fire Districts	3,035	84,026	83,429	3,632
Irrigation Districts	-	377,948	377,948	-
TOTAL SUBDIVISION FUNDS	10,135	4,567,796	4,567,374	10,557
OTHER AGENCY FUNDS				
Payroll Clearing	815	2,517,019	2,516,841	993
SAFE Program	345	-	100	245
Unclaimed Estates	8,105	-	-	8,105
Stray Animal	326	-	-	326
Vending Machine	1,313	322	283	1,352
Clerk of District Court	27,166	49,150	76,316	-
Law Library	7,573	2,316	60	9,829
TOTAL OTHER AGENCY FUNDS	45,643	2,568,807	2,593,600	20,850
TOTAL ALL AGENCY FUNDS	$ 8,974,970	$ 20,709,854	$ 20,465,965	$ 9,218,859