

JEWELL COUNTY, KANSAS

MANKATO, KANSAS

DECEMBER 31, 2019



JEWELL COUNTY, KANSAS

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Roger W. Field, CPA
Gregory D. Daughhetee, CPA
Kenneth D. Hamby, CPA
Michael R. Meisenheimer, CPA
Nick L. Muetting, 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

INDEPENDENT AUDITORS' REPORT

Board of Commissioners Jewell County, Kansas

We have audited the accompanying regulatory basis summary statement of receipts, expenditures, and unencumbered cash of Jewell County, Kansas (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions permitted in KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2019, or changes in net position or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions permitted in KMAAG described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of receipts, expenditures, and unencumbered cash – 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 purposes of analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of KMAAG. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole on the basis of accounting described in Note 1.



Certified Public Accountants

Hutchinson, Kansas
May 14, 2020

JEWELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2019

Page 1 of 2

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	\$ 703,116	\$ 1,944,969	\$ 1,855,276	\$ 792,809	\$ 113,075	\$ 905,884
SPECIAL PURPOSE FUNDS						
Road and Bridge	312,712	2,734,576	2,603,138	444,150	349,882	794,032
Special Bridge	94,419	139,510	126,308	107,621	-	107,621
Noxious Weed	83,545	134,720	110,452	107,813	3,044	110,857
Noxious Weed Capital Outlay	30,000	20,000	-	50,000	-	50,000
Public Health	119,569	336,669	304,424	151,814	19,358	171,172
Public Health Capital Outlay	88,565	10,000	342	98,223	-	98,223
Employee Benefits	1,151,023	1,745,056	1,729,561	1,166,518	-	1,166,518
Ambulance	176,122	414,496	467,355	123,263	31,588	154,851
Appraiser's Cost	58,775	171,242	121,093	108,924	8,485	117,409
Hospital Maintenance	217,746	846,053	818,422	245,377	-	245,377
Jewell County 911	158,360	52,878	14,173	197,065	625	197,690
Emergency 911	13,453	-	538	12,915	-	12,915
Wireless 911	50,485	-	-	50,485	-	50,485
Ambulance Equipment	140,968	60,000	10,844	190,124	-	190,124
Solid Waste Disposal	(5,689)	252,460	246,771	-	17,692	17,692
Capital Improvement Program	1,022,674	210,000	849,238	383,436	-	383,436
Treasurer's Motor Vehicle	31,514	40,834	41,653	30,695	-	30,695
Prosecuting Attorney Training	3,429	508	429	3,508	-	3,508
Special Law Enforcement Trust	5,109	1,637	907	5,839	-	5,839
VINS	-	5,600	-	5,600	-	5,600
County Clerk Technology	4,178	1,005	3,216	1,967	-	1,967
County Treasurer Technology	4,624	1,005	-	5,629	-	5,629
Register of Deeds Technology	7,795	4,018	3,448	8,365	-	8,365
Special Highway Improvement	147,257	150,000	-	297,257	-	297,257
Special Road Equipment	265,009	150,000	181,430	233,579	-	233,579
Equipment Reserve	203,380	88,000	5,534	285,846	-	285,846
Ambulance Special Equipment	9,646	3,575	3,450	9,771	-	9,771
LEPC Grant	1,216	-	-	1,216	-	1,216
Opioid Grant	-	5,750	567	5,183	-	5,183
Dane Hansen Grant	3,000	-	3,000	-	-	-
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 5,102,000</u>	<u>\$ 9,524,561</u>	<u>\$ 9,501,569</u>	<u>\$ 5,124,992</u>	<u>\$ 543,749</u>	<u>\$ 5,668,741</u>

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, 2019

Page 2 of 2

COMPOSITION OF CASH

Cash and cash items	\$ 24,287
Deposits	
Checking accounts	7,142,328
Money Market accounts	6,152,790
Certificates of deposit	700,000
Other accounts	
State of Kansas - Clerk of District Court - checking account	4,098
Law Library - checking account	4,509
TOTAL CASH	14,028,012
AGENCY FUNDS (SCHEDULE 3)	(8,359,271)
TOTAL FINANCIAL REPORTING ENTITY	<u>\$ 5,668,741</u>

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

JEWELL COUNTY, KANSAS
NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

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 2019:

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 (KMAAG) 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 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.

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

Management was not aware of any material statutory violations for the year ended December 31, 2019.

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 FDIC coverage.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Interest Rate Risk

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by FDIC or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, the Federal Home Loan Bank of Topeka, or deposit guaranty bonds coverage.

At December 31, 2019, the County's carrying amount of deposits was \$14,003,725 and the bank balance was \$14,137,459. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$7,241,702 was covered by FDIC insurance, including \$5,737,436 placed for deposit into CDARS and ICS accounts (reciprocal deposit programs) and \$6,895,757 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, the Kansas Municipal Investment Pool, 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:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Capital leases				
2 Ford Medtec ambulances	3.30%	04/07/14	\$ 190,563	04/07/21
Caterpillar 262C skid steer	4.20%	03/20/17	21,500	03/20/21

Changes in long-term debt of the County for the year ended December 31, 2019, were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
Capital lease obligations					
2 Ford Medtec ambulances	\$ 59,065	\$ -	\$ 33,973	\$ 25,092	\$ 1,698
Caterpillar 262C skid steer	16,452	-	5,260	11,192	691
Total capital lease obligations	<u>\$ 75,517</u>	<u>\$ -</u>	<u>\$ 39,233</u>	<u>\$ 36,284</u>	<u>\$ 2,389</u>

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

Capital Lease Obligations	Principal	Interest
2020	\$ 30,572	\$ 857
2021	5,712	240
2022	-	-
2023	-	-
2024	-	-
	<u>\$ 36,284</u>	<u>\$ 1,097</u>

NOTE 5—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2019:

From Fund	To Fund	Amount	Statutory Authority
General	Equipment Reserve	\$ 88,000	K.S.A. 19-119
General	Capital Improvement Program	210,000	K.S.A. 19-120
Road and Bridge	Special Highway Improvement	150,000	K.S.A. 68-590
Road and Bridge	Special Road Equipment	150,000	K.S.A. 68-141g
Public Health	Public Health Capital Outlay	10,000	K.S.A. 65-204
Noxious Weed	Noxious Weed Capital Outlay	20,000	K.S.A. 2-1318
Ambulance	Ambulance Equipment	60,000	K.S.A. 12-110d
Treasurer's Motor Vehicle	General	31,514	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% 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 8.89% for the year ended December 31, 2019. Contributions to the pension plan from the County for KPERS were \$256,115 for the year ended December 31, 2019.

Net Pension Liability

At December 31, 2019, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was \$1,928,430. The net pension liability was measured as of June 30, 2019, and the total pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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 KMAAG 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, 2019, was \$165,096.

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, 2019.

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.

On March 4, 2019, the County Commission approved an agreement for construction of a new shop building for the Road and Bridge Department at an estimated cost of \$1,217,682. The estimated cost to complete the construction of the building, including retainage, at December 31, 2019, was \$398,802.

NOTE 10—SUBSEQUENT EVENTS

On March 11, 2020, the COVID-19 outbreak was declared a global pandemic, which resulted in federal, state, and local governments implementing restrictions and mitigation measures to slow the spread of the virus. The magnitude of COVID-19 and the related restrictions and mitigation measures effect on the County's operational and financial performance will depend upon the duration and severity of the pandemic. At this time, the effect of these uncertainties on the County's operations cannot be reasonably estimated; however, there could be a material adverse impact on the County's summary statement of receipts, expenditures, and unencumbered cash balances.

JEWELL COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 (BUDGETED FUNDS ONLY)
 For Year Ended December 31, 2019

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	\$ 1,971,074	\$ 55,764	\$ 2,026,838	\$ 1,855,276	\$ (171,562)
SPECIAL PURPOSE FUNDS					
Road and Bridge	2,644,000	159,457	2,803,457	2,603,138	(200,319)
Special Bridge	178,680	-	178,680	126,308	(52,372)
Noxious Weed	191,500	-	191,500	110,452	(81,048)
Noxious Weed Capital Outlay	20,000	-	20,000	-	(20,000)
Public Health	327,125	50,469	377,594	304,424	(73,170)
Public Health Capital Outlay	63,565	-	63,565	342	(63,223)
Employee Benefits	2,042,500	-	2,042,500	1,729,561	(312,939)
Ambulance	448,424	80,294	528,718	467,355	(61,363)
Appraiser's Cost	168,800	-	168,800	121,093	(47,707)
Hospital Maintenance	922,240	-	922,240	818,422	(103,818)
Jewell County 911	260,119	-	260,119	14,173	(245,946)
Emergency 911	14,633	-	14,633	538	(14,095)
Wireless 911	46,235	-	46,235	-	(46,235)
Ambulance Equipment	64,771	-	64,771	10,844	(53,927)
Solid Waste Disposal	252,741	6,987	259,728	246,771	(12,957)
Capital Improvement Program	895,010	-	895,010	849,238	(45,772)

JEWELL COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-1
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	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,205,351	\$ 1,168,924	\$ 36,427
Delinquent tax	8,732	-	8,732
Interest and charges on delinquent taxes	37,869	6,000	31,869
Motor vehicle tax	75,606	72,592	3,014
Recreational vehicle tax	2,001	1,598	403
16/20M vehicle tax	13,896	14,559	(663)
Commercial vehicle fees	3,134	2,946	188
Watercraft tax	-	722	(722)
Local retail sales tax	177,563	168,000	9,563
Intangible tax	14,126	13,132	994
Federal land entitlement	20,009	16,000	4,009
Licenses, permits, and fees			
Officers' fees	27,631	10,000	17,631
Transfer from - Treasurer's Motor Vehicle Fund	31,514	10,000	21,514
Antique auto fees	345	200	145
District Court and diversion fees	16,719	5,000	11,719
Uses of money and property			
Interest on idle funds	169,323	7,500	161,823
Other			
Emergency management grant	-	2,000	(2,000)
Law enforcement contracts	62,238	62,238	-
Stand-by dispatching	-	2,400	(2,400)
Insurance reimbursement	44,704	-	44,704
Other reimbursements	16,060	5,000	11,060
Other miscellaneous	13,148	1,000	12,148
Sale of surplus equipment	5,000	-	5,000
TOTAL RECEIPTS	<u>1,944,969</u>	<u>1,569,811</u>	<u>375,158</u>

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

Schedule 2-1
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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	\$ 56,449	\$ 56,000	\$ 449
Contractual services	4,540	8,000	(3,460)
Commodities	-	300	(300)
	<u>60,989</u>	<u>64,300</u>	<u>(3,311)</u>
Department total			
County Clerk			
Personal services	96,599	97,500	(901)
Contractual services	2,149	4,000	(1,851)
Commodities	1,392	3,000	(1,608)
	<u>100,140</u>	<u>104,500</u>	<u>(4,360)</u>
Department total			
County Treasurer			
Personal services	95,289	100,000	(4,711)
Contractual services	4,607	7,000	(2,393)
Commodities	5,394	7,500	(2,106)
	<u>105,290</u>	<u>114,500</u>	<u>(9,210)</u>
Department total			
County Attorney			
Personal services	86,091	82,500	3,591
Contractual services	3,318	7,500	(4,182)
Commodities	2,354	3,000	(646)
	<u>91,763</u>	<u>93,000</u>	<u>(1,237)</u>
Department total			
Register of Deeds			
Personal services	68,008	64,400	3,608
Contractual services	2,577	4,795	(2,218)
Commodities	816	3,775	(2,959)
	<u>71,401</u>	<u>72,970</u>	<u>(1,569)</u>
Department total			
Sheriff			
Personal services	374,410	384,000	(9,590)
Contractual services	83,127	39,000	44,127
Commodities	10,784	43,000	(32,216)
Capital outlay	12,249	40,000	(27,751)
Transfer to - Equipment Reserve	38,000	-	38,000
	<u>518,570</u>	<u>506,000</u>	<u>12,570</u>
Department total			

JEWELL COUNTY, KANSAS

GENERAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Emergency Preparedness			
Personal services	\$ 41,809	\$ 45,000	\$ (3,191)
Contractual services	3,415	10,500	(7,085)
Commodities	420	2,500	(2,080)
Capital outlay	684	-	684
Department total	<u>46,328</u>	<u>58,000</u>	<u>(11,672)</u>
Unified Court			
Contractual services	37,473	57,500	(20,027)
Commodities	4,465	4,000	465
Capital outlay	4,242	8,000	(3,758)
District expense	4,718	5,700	(982)
Department total	<u>50,898</u>	<u>75,200</u>	<u>(24,302)</u>
Courthouse General			
Personal services	38,080	40,000	(1,920)
Contractual services	145,904	110,000	35,904
Commodities	20,417	20,000	417
Capital outlay	1,366	69,000	(67,634)
Contingencies	-	98,500	(98,500)
Reimbursement - Solid Waste expenses	26,862	-	26,862
Department total	<u>232,629</u>	<u>337,500</u>	<u>(104,871)</u>
Election			
Personal services	12,923	20,550	(7,627)
Contractual services	16,348	24,000	(7,652)
Commodities	1,441	2,500	(1,059)
Department total	<u>30,712</u>	<u>47,050</u>	<u>(16,338)</u>

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)

For Year Ended December 31, 2019

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	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Other			
Area agency on aging	\$ 1,507	\$ 1,507	\$ -
CASA	4,000	4,000	-
Computer equipment	27,343	30,000	(2,657)
Conservation District	25,000	25,000	-
County tower	5,792	16,000	(10,208)
Courthouse repairs	25,216	30,000	(4,784)
Criminal trial expense	5,066	4,450	616
Darrell Miller trust account	-	500	(500)
Economic development	27,532	63,582	(36,050)
Fair maintenance	16,000	16,000	-
Historical records	4,900	4,900	-
Jewell County rescue squad	5,000	-	5,000
Jewell County strategic planning	-	250	(250)
Juvenile detention	8,317	4,200	4,117
Mental health	26,394	26,394	-
Mental retardation	23,948	23,948	-
Regional planning	3,500	3,500	-
Rural opportunity zone	7,000	7,000	-
Sanitarian - LEPA reduction	1,500	1,500	-
Services for elderly	15,963	15,963	-
Services for elderly - supplemental	10,900	18,360	(7,460)
Special tort liability expense	25,678	25,000	678
Transportation	16,000	16,000	-
Transfer to:			
Capital Improvement Program	210,000	160,000	50,000
Equipment Reserve Fund	50,000	-	50,000
Total other	546,556	498,054	48,502
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,855,276	1,971,074	(115,798)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	55,764	(55,764)
TOTALS FOR COMPARISON	1,855,276	2,026,838	(171,562)
RECEIPTS OVER (UNDER) EXPENDITURES	89,693	(401,263)	490,956
UNENCUMBERED CASH, JANUARY 1	703,116	401,263	301,853
UNENCUMBERED CASH, DECEMBER 31	\$ 792,809	\$ -	\$ 792,809

JEWELL COUNTY, KANSAS

ROAD AND BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 2,069,114	\$ 2,006,657	\$ 62,457
Delinquent tax	14,194	-	14,194
Motor vehicle tax	121,648	118,869	2,779
Recreational vehicle tax	3,214	2,617	597
16/20M vehicle tax	22,142	23,839	(1,697)
Commercial vehicle fees	5,132	4,823	309
Watercraft tax	-	1,183	(1,183)
Special highway fuel tax	339,669	347,283	(7,614)
Intangibles	6	-	6
Reimbursements	143,697	-	143,697
Used material and surplus property	15,760	-	15,760
TOTAL RECEIPTS	<u>2,734,576</u>	<u>2,505,271</u>	<u>229,305</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,061,053	1,134,000	(72,947)
Contractual services	181,509	150,000	31,509
Commodities	843,400	950,000	(106,600)
Capital outlay	217,176	410,000	(192,824)
Transfer to:			
Special Highway Improvement Fund	150,000	-	150,000
Special Road Equipment Fund	150,000	-	150,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>2,603,138</u>	<u>2,644,000</u>	<u>(40,862)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>143,697</u>	<u>(143,697)</u>
TOTALS FOR COMPARISON	<u>2,603,138</u>	<u>2,787,697</u>	<u>(184,559)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	131,438	(138,729)	270,167
UNENCUMBERED CASH, JANUARY 1	<u>312,712</u>	<u>138,729</u>	<u>173,983</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 444,150</u>	<u>\$ -</u>	<u>\$ 444,150</u>

JEWELL COUNTY, KANSAS

SPECIAL BRIDGE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 131,685	\$ 127,704	\$ 3,981
Delinquent tax	653	-	653
Motor vehicle tax	6,118	6,833	(715)
Recreational vehicle tax	159	150	9
16/20M vehicle tax	600	1,370	(770)
Commercial vehicle fees	295	277	18
Watercraft tax	-	68	(68)
TOTAL RECEIPTS	139,510	136,402	3,108
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	126,308	178,680	(52,372)
RECEIPTS OVER (UNDER) EXPENDITURES	13,202	(42,278)	55,480
UNENCUMBERED CASH, JANUARY 1	94,419	42,278	52,141
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 107,621</u>	<u>\$ -</u>	<u>\$ 107,621</u>

JEWELL COUNTY, KANSAS

NOXIOUS WEED FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 91,232	\$ 88,479	\$ 2,753
Delinquent tax	724	-	724
Motor vehicle tax	6,957	6,589	368
Recreational vehicle tax	184	145	39
16/20M vehicle tax	833	1,321	(488)
Commercial vehicle fees	284	267	17
Watercraft tax	-	66	(66)
Sale of chemicals and other reimbursements	34,506	60,000	(25,494)
TOTAL RECEIPTS	134,720	156,867	(22,147)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	43,510	50,000	(6,490)
Contractual services	7,194	12,000	(4,806)
Commodities	39,628	122,000	(82,372)
Capital outlay	120	7,500	(7,380)
Transfer to - Noxious Weed Capital Outlay Fund	20,000	-	20,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	110,452	191,500	(81,048)
RECEIPTS OVER (UNDER) EXPENDITURES	24,268	(34,633)	58,901
UNENCUMBERED CASH, JANUARY 1	83,545	34,633	48,912
UNENCUMBERED CASH, DECEMBER 31	\$ 107,813	\$ -	\$ 107,813

JEWELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Noxious Weed Fund	\$ 20,000	\$ -	\$ 20,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	20,000	(20,000)
RECEIPTS OVER (UNDER) EXPENDITURES	20,000	(20,000)	40,000
UNENCUMBERED CASH, JANUARY 1	30,000	20,000	10,000
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>

JEWELL COUNTY, KANSAS

PUBLIC HEALTH FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 176,526	\$ 171,264	\$ 5,262
Delinquent tax	843	-	843
Motor vehicle tax	6,634	5,374	1,260
Recreational vehicle tax	178	118	60
16/20M vehicle tax	1,787	1,078	709
Commercial vehicle fees	232	218	14
Watercraft tax	-	53	(53)
Grants and reimbursements	150,469	100,000	50,469
TOTAL RECEIPTS	336,669	278,105	58,564
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	219,697	233,487	(13,790)
Contractual services	30,588	43,638	(13,050)
Commodities	44,139	50,000	(5,861)
Capital outlay	-	-	-
Transfer to - Public Health Capital Outlay Fund	10,000	-	10,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	304,424	327,125	(22,701)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	50,469	(50,469)
TOTAL FOR COMPARISON	304,424	377,594	(73,170)
RECEIPTS OVER (UNDER) EXPENDITURES	32,245	(49,020)	81,265
UNENCUMBERED CASH, JANUARY 1	119,569	49,020	70,549
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 151,814</u>	<u>\$ -</u>	<u>\$ 151,814</u>

JEWELL COUNTY, KANSAS

PUBLIC HEALTH CAPITAL OUTLAY FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

	Schedule 2-7		
	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Public Health Fund	\$ 10,000	\$ -	\$ 10,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	342	63,565	(63,223)
RECEIPTS OVER (UNDER) EXPENDITURES	9,658	(63,565)	73,223
UNENCUMBERED CASH, JANUARY 1	88,565	63,565	25,000
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 98,223</u>	<u>\$ -</u>	<u>\$ 98,223</u>

JEWELL COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 1,614,699	\$ 1,566,092	\$ 48,607
Delinquent tax	10,687	-	10,687
Motor vehicle tax	91,076	83,880	7,196
Recreational vehicle tax	2,420	1,847	573
16/20M vehicle tax	17,708	16,822	886
Commercial vehicle fees	3,621	3,404	217
Watercraft tax	-	835	(835)
Reimbursements	4,845	-	4,845
TOTAL RECEIPTS	<u>1,745,056</u>	<u>1,672,880</u>	<u>72,176</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	1,181,968	1,410,000	(228,032)
Social Security	206,664	225,000	(18,336)
KPERS	256,067	290,000	(33,933)
Workers' compensation	78,567	100,000	(21,433)
Unemployment	2,337	11,500	(9,163)
Other insurance	3,958	6,000	(2,042)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>1,729,561</u>	<u>2,042,500</u>	<u>(312,939)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	15,495	(369,620)	385,115
UNENCUMBERED CASH, JANUARY 1	<u>1,151,023</u>	<u>369,620</u>	<u>781,403</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 1,166,518</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,166,518</u></u>

JEWELL COUNTY, KANSAS

AMBULANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 192,616	\$ 186,781	\$ 5,835
Delinquent tax	1,808	-	1,808
Motor vehicle tax	15,760	15,364	396
Recreational vehicle tax	417	338	79
16/20M vehicle tax	2,938	3,081	(143)
Commercial vehicle fees	663	623	40
Watercraft tax	-	153	(153)
Collections for services	200,294	120,000	80,294
TOTAL RECEIPTS	414,496	326,340	88,156
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	310,193	336,924	(26,731)
Contractual services	26,538	35,000	(8,462)
Commodities	34,823	41,500	(6,677)
Capital outlay	35,801	35,000	801
Transfer to - Ambulance Equipment Fund	60,000	-	60,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	467,355	448,424	18,931
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	80,294	(80,294)
TOTALS FOR COMPARISON	467,355	528,718	(61,363)
RECEIPTS OVER (UNDER) EXPENDITURES	(52,859)	(122,084)	69,225
UNENCUMBERED CASH, JANUARY 1	176,122	122,084	54,038
UNENCUMBERED CASH, DECEMBER 31	\$ 123,263	\$ -	\$ 123,263

JEWELL COUNTY, KANSAS

APPRAISER'S COST FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 161,078	\$ 156,273	\$ 4,805
Delinquent tax	781	-	781
Motor vehicle tax	6,654	6,158	496
Recreational vehicle tax	177	136	41
16/20M vehicle tax	1,323	1,235	88
Commercial vehicle fees	266	250	16
Watercraft tax	-	61	(61)
Reimbursements	963	-	963
TOTAL RECEIPTS	<u>171,242</u>	<u>164,113</u>	<u>7,129</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	98,942	106,800	(7,858)
Contractual services	16,291	15,000	1,291
Commodities	5,860	3,000	2,860
Capital outlay	-	5,000	(5,000)
Vehicle replacement	-	24,000	(24,000)
GIS mapping	-	15,000	(15,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>121,093</u>	<u>168,800</u>	<u>(47,707)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	50,149	(4,687)	54,836
UNENCUMBERED CASH, JANUARY 1	<u>58,775</u>	<u>4,687</u>	<u>54,088</u>
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 108,924</u>	<u>\$ -</u>	<u>\$ 108,924</u>

JEWELL COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	\$ 789,712	\$ 766,224	\$ 23,488
Delinquent tax	4,786	-	4,786
Motor vehicle tax	41,491	41,000	491
Recreational vehicle tax	1,095	903	192
16/20M vehicle tax	7,199	8,223	(1,024)
Commercial vehicle fees	1,770	1,664	106
Watercraft tax	-	408	(408)
TOTAL RECEIPTS	846,053	818,422	27,631
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	818,422	922,240	(103,818)
RECEIPTS OVER (UNDER) EXPENDITURES	27,631	(103,818)	131,449
UNENCUMBERED CASH, JANUARY 1	217,746	103,818	113,928
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 245,377</u>	<u>\$ -</u>	<u>\$ 245,377</u>

JEWELL COUNTY, KANSAS

JEWELL COUNTY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-12

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Telephone user fees	\$ 52,878	\$ 50,000	\$ 2,878
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	<u>14,173</u>	<u>260,119</u>	<u>(245,946)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	38,705	(210,119)	248,824
UNENCUMBERED CASH, JANUARY 1	<u>158,360</u>	<u>210,119</u>	<u>(51,759)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 197,065</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 197,065</u></u>

JEWELL COUNTY, KANSAS

EMERGENCY 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-13

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Interest	\$ -	\$ -	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	<u>538</u>	<u>14,633</u>	<u>(14,095)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(538)	(14,633)	14,095
UNENCUMBERED CASH, JANUARY 1	<u>13,453</u>	<u>14,633</u>	<u>(1,180)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 12,915</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,915</u></u>

JEWELL COUNTY, KANSAS

WIRELESS 911 FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	\$ -	\$ -	\$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	-	46,235	(46,235)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(46,235)	46,235
UNENCUMBERED CASH, JANUARY 1	50,485	46,235	4,250
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 50,485</u>	<u>\$ -</u>	<u>\$ 50,485</u>

JEWELL COUNTY, KANSAS

AMBULANCE EQUIPMENT FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-15

	Actual	Budget	Over (Under) Budget
	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Transfer from - Ambulance Fund	\$ 60,000	\$ -	\$ 60,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	<u>10,844</u>	<u>64,771</u>	<u>(53,927)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	49,156	(64,771)	113,927
UNENCUMBERED CASH, JANUARY 1	<u>140,968</u>	<u>64,771</u>	<u>76,197</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 190,124</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 190,124</u></u>

JEWELL COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	\$ 213,604	\$ 208,311	\$ 5,293
Recycle materials	-	10,000	(10,000)
Rents	5,007	6,200	(1,193)
Reimbursement of expenses from General Fund	26,862	-	26,862
Other reimbursements	6,987	-	6,987
TOTAL RECEIPTS	<u>252,460</u>	<u>224,511</u>	<u>27,949</u>
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	134,174	130,000	4,174
Contractual services	94,664	74,000	20,664
Commodities	7,883	14,000	(6,117)
Capital outlay	10,050	34,741	(24,691)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	<u>246,771</u>	<u>252,741</u>	<u>(5,970)</u>
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	<u>-</u>	<u>6,987</u>	<u>(6,987)</u>
TOTALS FOR COMPARISON	<u>246,771</u>	<u>259,728</u>	<u>(12,957)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	5,689	(28,230)	33,919
UNENCUMBERED CASH, JANUARY 1	<u>(5,689)</u>	<u>28,230</u>	<u>(33,919)</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

JEWELL COUNTY, KANSAS

CAPITAL IMPROVEMENT PROGRAM
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL AND BUDGET)
 For Year Ended December 31, 2019

Schedule 2-17

	<u>Actual</u>	<u>Budget</u>	<u>Over (Under) Budget</u>
RECEIPTS			
Transfer from:			
General Fund	\$ 210,000	\$ 160,000	\$ 50,000
Road and Bridge Fund	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL RECEIPTS	210,000	160,000	50,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Road and Bridge Building	<u>849,238</u>	<u>895,010</u>	<u>(45,772)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(639,238)	(735,010)	95,772
UNENCUMBERED CASH, JANUARY 1	<u>1,022,674</u>	<u>735,010</u>	<u>287,664</u>
UNENCUMBERED CASH, DECEMBER 31	<u><u>\$ 383,436</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 383,436</u></u>

JEWELL COUNTY, KANSAS
 NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL)
 For Year Ended December 31, 2019

Schedule 2-18
 Page 1 of 2

	Treasurer's Motor Vehicle	Prosecuting Attorney Training	Special Law Enforcement Trust	VINS	County Clerk Technology	County Treasurer Technology	Register of Deeds Technology
RECEIPTS							
Fees	\$ 40,834	\$ 508	\$ 1,637	\$ 5,600	\$ 1,005	\$ 1,005	\$ 4,018
Donations, grants, and other	-	-	-	-	-	-	-
Transfer from:							
General Fund	-	-	-	-	-	-	-
Road and Bridge Fund	-	-	-	-	-	-	-
TOTAL RECEIPTS	40,834	508	1,637	5,600	1,005	1,005	4,018
EXPENDITURES							
Personal services	6,828	-	-	-	-	-	-
Contractual services	2,562	429	250	-	-	-	-
Commodities	749	-	657	-	-	-	-
Capital outlay	-	-	-	-	3,216	-	3,448
Transfer to - General Fund	31,514	-	-	-	-	-	-
TOTAL EXPENDITURES	41,653	429	907	-	3,216	-	3,448
RECEIPTS OVER (UNDER) EXPENDITURES	(819)	79	730	5,600	(2,211)	1,005	570
UNENCUMBERED CASH, JANUARY 1	31,514	3,429	5,109	-	4,178	4,624	7,795
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 30,695</u>	<u>\$ 3,508</u>	<u>\$ 5,839</u>	<u>\$ 5,600</u>	<u>\$ 1,967</u>	<u>\$ 5,629</u>	<u>\$ 8,365</u>

JEWELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
 SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
 (ACTUAL)
 For Year Ended December 31, 2019

Schedule 2-18
 Page 2 of 2

	Special Highway Improvement	Special Road Equipment	Equipment Reserve	Ambulance Special Equipment	LEPC Grant	Opioid Grant	Dane Hansen Grant
RECEIPTS							
Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations, grants, and other	-	-	-	3,575	-	5,750	-
Transfer from:							
General Fund - Sheriff	-	-	38,000	-	-	-	-
General Fund	-	-	50,000	-	-	-	-
Road and Bridge Fund	150,000	150,000	-	-	-	-	-
TOTAL RECEIPTS	150,000	150,000	88,000	3,575	-	5,750	-
EXPENDITURES							
Personal services	-	-	-	-	-	-	-
Contractual services	-	-	2,139	3,450	-	567	3,000
Commodities	-	-	-	-	-	-	-
Capital outlay	-	181,430	3,395	-	-	-	-
TOTAL EXPENDITURES	-	181,430	5,534	3,450	-	567	3,000
RECEIPTS OVER (UNDER) EXPENDITURES	150,000	(31,430)	82,466	125	-	5,183	(3,000)
UNENCUMBERED CASH, JANUARY 1	147,257	265,009	203,380	9,646	1,216	-	3,000
UNENCUMBERED CASH, DECEMBER 31	<u>\$ 297,257</u>	<u>\$ 233,579</u>	<u>\$ 285,846</u>	<u>\$ 9,771</u>	<u>\$ 1,216</u>	<u>\$ 5,183</u>	<u>\$ -</u>

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, 2019

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Taxes	\$ 7,583,017	\$ 10,902,369	\$ 10,426,892	\$ 8,058,494
Redemptions	42,991	116,699	74,691	84,999
Delinquent Personal Property Tax	119	5,248	2,221	3,146
Partial Payments	4,949	-	-	4,949
Bankruptcy	1,007	-	-	1,007
Tax Foreclosure	5,402	-	-	5,402
Advance Tax	-	-	-	-
Motor Vehicle Tax	130,471	544,904	543,006	132,369
Commercial Vehicle Fees	170	27,937	24,669	3,438
Recreational Vehicle Tax	3,750	13,781	14,165	3,366
TOTAL DISTRIBUTABLE FUNDS	7,771,876	11,610,938	11,085,644	8,297,170
STATE FUNDS				
State Educational Building	-	66,200	66,200	-
State Institutional Building	-	33,100	33,100	-
State Combined Motor Vehicle Tax	-	6,457	6,457	-
Driver Licenses	2	7,906	7,906	2
Motor Vehicle Licenses	-	513,474	513,474	-
Commercial Motor Vehicle	-	52,318	52,318	-
Sales and Compensating Tax	14,069	290,717	268,888	35,898
TOTAL STATE FUNDS	14,071	970,172	948,343	35,900
SUBDIVISION FUNDS				
Cities	-	460,066	460,066	-
Townships	2,117	71,815	71,618	2,314
School Districts	-	2,503,370	2,503,370	-
Extension District	-	112,124	112,124	-
Jewell County Library District	2,584	17,794	17,690	2,688
Cemeteries	709	42,861	42,829	741
Regional Library	-	108,373	108,373	-
Fire Districts	389	88,357	88,373	373
Irrigation Districts	-	410,686	410,686	-
TOTAL SUBDIVISION FUNDS	5,799	3,815,446	3,815,129	6,116
OTHER AGENCY FUNDS				
Cash Long/Short Account	-	-	-	-
Payroll Clearing	1,830	2,223,347	2,224,615	562
SAFE Program	580	1,400	988	992
Unclaimed estates	8,105	-	-	8,105
Stray Animal	326	1,166	1,166	326
Vending Machine	1,360	400	267	1,493
Clerk of District Court	10,317	125,682	131,901	4,098
Law Library	4,560	2,487	2,538	4,509
TOTAL OTHER AGENCY FUNDS	27,078	2,354,482	2,361,475	20,085
TOTAL ALL AGENCY FUNDS	\$ 7,818,824	\$ 18,751,038	\$ 18,210,591	\$ 8,359,271