JEWELL COUNTY, KANSAS

MANKATO, KANSAS

DECEMBER 31, 2021



JEWELL COUNTY, KANSAS

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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, 2021, 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, 2021, 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, 2021, 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* (KMAAG) 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* (KMAAG), 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 KMAAG. 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
July 5, 2022

JEWELL COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH - REGULATORY BASIS
For Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND	$ 1,250,007	$ 1,928,543	$ 1,750,110	$ 1,428,440	$ 47,878	$ 1,476,318
SPECIAL PURPOSE FUNDS						
Road and Bridge	447,348	2,904,639	2,859,964	492,023	32,044	524,067
Special Bridge	181,402	158,058	120,775	218,685	-	218,685
Noxious Weed	127,431	145,872	125,211	148,092	746	148,838
Noxious Weed Capital Outlay	60,000	-	-	60,000	-	60,000
Public Health	163,209	402,177	397,303	168,083	5,897	173,980
Public Health Capital Outlay	129,102	20,000	2,708	146,394	-	146,394
Employee Benefits	575,193	1,938,663	1,933,905	579,951	-	579,951
Ambulance	137,654	576,609	536,447	177,816	8,475	186,291
Appraiser's Cost	109,926	104,878	121,802	93,002	1,573	94,575
Hospital Maintenance	168,134	949,046	1,041,961	75,219	-	75,219
Jewell County 911	186,184	69,474	20,162	235,496	1,142	236,638
Emergency 911	12,915	-	-	12,915	-	12,915
Wireless 911	50,485	-	-	50,485	-	50,485
Ambulance Equipment	271,954	319,364	354,472	236,846	18,729	255,575
Solid Waste Disposal	1,570	280,910	275,389	7,091	10,607	17,698
Capital Improvement Program	210,000	-	616	209,384	-	209,384
Treasurer's Motor Vehicle	28,752	40,931	40,015	29,668	-	29,668
Prosecuting Attorney Training	905	698	388	1,215	-	1,215
Special Law Enforcement Trust	3,765	1,670	-	5,435	-	5,435
VINS	10,746	6,240	9,400	7,586	-	7,586
Inmate Welfare	710	2,082	1,664	1,128	195	1,323
County Clerk Technology	3,112	1,355	-	4,467	-	4,467
County Treasurer Technology	6,774	1,355	-	8,129	-	8,129
Register of Deeds Technology	9,243	5,420	3,964	10,699	-	10,699
Special Highway Improvement	432,257	125,000	-	557,257	-	557,257
Special Road Equipment	287,362	-	153,452	133,910	-	133,910
Equipment Reserve	346,400	5,000	1,580	349,820	-	349,820
Ambulance Special Equipment	13,212	6,340	-	19,552	-	19,552
SPARK Grant	9,947	-	9,947	-	-	-
ARPA Grant	-	279,606	721	278,885	-	278,885
Emergency Operations Center Grant	(3)	3	-	-	-	-
LEPC Grant	1,216	-	-	1,216	-	1,216
Opioid Grant	5,183	-	-	5,183	-	5,183
Dane Hansen Grant	183	-	-	183	-	183
TOTAL FINANCIAL REPORTING ENTITY	$ 5,242,278	$ 10,273,933	$ 9,761,956	$ 5,754,255	$ 127,286	$ 5,881,541

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, 2021

COMPOSITION OF CASH		
Cash and cash items	$	118,685
Deposits		
Checking accounts		7,310,210
Money Market accounts		6,692,877
Certificates of deposit		700,000
Other accounts		
State of Kansas - Clerk of District Court - checking account		27,166
Law Library - checking account		7,573
TOTAL CASH		14,856,511
AGENCY FUNDS (SCHEDULE 3)		(8,974,970)
TOTAL FINANCIAL REPORTING ENTITY	$	5,881,541

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

JEWELL COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
December 31, 2021

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 2021:

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 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

Expenditures of the Solid Waste Fund exceeded the adopted budget of $26,488, a violation of K.S.A. 79-2935, the budget law.

Management was not aware of any other material statutory violations for the year ended December 31, 2021.

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, 2021, the County's carrying amount of deposits was $14,737,826 and the bank balance was $14,795,747. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $7,815,620 was covered by FDIC insurance, including $6,302,442 placed for deposit into CDARS and ICS accounts (reciprocal deposit programs) and $6,980,127 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:

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

Changes in long-term debt of the County for the year ended December 31, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Payments	Balance End of Year	Interest Paid
Capital lease obligations					
Caterpillar 262C skid steer	$ 5,712	$ -	$ 5,712	$ -	$ 240
Ambulance building	-	90,000	3,599	86,401	2,003
Ambulance	-	95,000	4,633	90,367	1,399
Total capital lease obligations	$ 5,712	$ 185,000	$ 13,944	$ 176,768	$ 3,642

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
2022	$ 21,792	$ 7,509
2023	22,793	6,508
2024	23,840	5,461
2025	24,935	4,365
2026	26,080	3,220
2027-2031	57,328	5,155
	$ 176,768	$ 32,218

NOTE 5—INTERFUND TRANSFERS

The following summarizes interfund transfers for 2021:

From Fund	To Fund	Amount	Statutory Authority
General	Equipment Reserve	$ 5,000	K.S.A. 19-119
Road and Bridge	Special Highway Improvement	125,000	K.S.A. 68-590
Public Health	Public Health Capital Outlay	20,000	K.S.A. 65-204
Ambulance	Ambulance Equipment	125,000	K.S.A. 12-110d
Treasurer's Motor Vehicle	General	29,837	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 8.87% for the year ended December 31, 2021. Contributions to the pension plan from the County for KPERS were $240,552 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, KPERS has determined the County's proportionate share of the collective net pension liability for KPERS was $1,688,614. The net pension liability was measured as of June 30, 2021, and the total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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, 2021, was $171,126.

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, 2021.

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.

NOTE 10—SUBSEQUENT EVENTS

On March 28, 2022, the County Commission approved the purchase of a 2022 Caterpillar RM500B-LR Paver (reclaimer) for $634,724 with trade-in of a 2013 reclaimer. The County anticipates financing the purchase of the equipment with a capital lease.

JEWELL COUNTY, KANSAS

SUMMARY OF EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
(BUDGETED FUNDS ONLY)
For Year Ended December 31, 2021

Schedule 1

Funds	Certified Budget	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Over (Under) Budget
GENERAL FUND	$ 2,084,145	$ 122,209	$ 2,206,354	$ 1,750,110	$ (456,244)
SPECIAL PURPOSE FUNDS					
Road and Bridge	2,713,000	227,769	2,940,769	2,859,964	(80,805)
Special Bridge	344,372	-	344,372	120,775	(223,597)
Noxious Weed	205,725	-	205,725	125,211	(80,514)
Noxious Weed Capital Outlay	50,000	-	50,000	-	(50,000)
Public Health	328,125	157,324	485,449	397,303	(88,146)
Public Health Capital Outlay	98,223	-	98,223	2,708	(95,515)
Employee Benefits	2,237,500	-	2,237,500	1,933,905	(303,595)
Ambulance	460,114	174,454	634,568	536,447	(98,121)
Appraiser's Cost	176,400	-	176,400	121,802	(54,598)
Hospital Maintenance	1,041,961	-	1,041,961	1,041,961	-
Jewell County 911	292,265	-	292,265	20,162	(272,103)
Emergency 911	10,940	-	10,940	-	(10,940)
Wireless 911	49,735	-	49,735	-	(49,735)
Ambulance Equipment	179,124	319,364	498,488	354,472	(144,016)
Solid Waste Disposal	248,333	568	248,901	275,389	26,488
Capital Improvement Program	210,000	-	210,000	616	(209,384)

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,221,529	$ 1,179,854	$ 41,675
Delinquent tax	14,962	-	14,962
Interest and charges on delinquent taxes	30,440	6,000	24,440
Motor vehicle tax	71,835	82,722	(10,887)
Recreational vehicle tax	2,167	2,065	102
16/20M vehicle tax	9,982	12,891	(2,909)
Commercial vehicle fees	4,303	4,013	290
Watercraft tax	-	898	(898)
Local retail sales tax	243,556	150,000	93,556
Intangible tax	19,883	16,227	3,656
Federal land entitlement	20,227	16,000	4,227
Licenses, permits, and fees			
Officers' fees	38,260	10,000	28,260
Transfer from - Treasurer's Motor Vehicle Fund	29,837	10,000	19,837
Antique auto fees	345	200	145
Diversion fees	8,995	5,000	3,995
Uses of money and property			
Interest on idle funds	17,450	7,500	9,950
Other			
Emergency Management Grant	-	2,000	(2,000)
Law enforcement contracts	65,268	62,238	3,030
Stand-by dispatching	-	2,400	(2,400)
CDBG-CV Grant	59,585	-	59,585
Other reimbursements	67,624	5,000	62,624
Other miscellaneous	2,295	1,000	1,295
TOTAL RECEIPTS	1,928,543	1,576,008	352,535

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
County Commission			
Personal services	$ 57,456	$ 58,200	$ (744)
Contractual services	2,447	8,000	(5,553)
Commodities	58	300	(242)
Department total	59,961	66,500	(6,539)
County Clerk			
Personal services	97,406	100,000	(2,594)
Contractual services	813	4,000	(3,187)
Commodities	1,849	3,000	(1,151)
Department total	100,068	107,000	(6,932)
County Treasurer			
Personal services	95,763	100,000	(4,237)
Contractual services	3,720	7,000	(3,280)
Commodities	2,323	7,500	(5,177)
Department total	101,806	114,500	(12,694)
County Attorney			
Personal services	75,654	79,000	(3,346)
Contractual services	6,814	7,500	(686)
Commodities	7,473	3,000	4,473
Capital outlay	10,311	-	10,311
Department total	100,252	89,500	10,752
Register of Deeds			
Personal services	62,410	65,688	(3,278)
Contractual services	2,509	4,795	(2,286)
Commodities	1,208	3,775	(2,567)
Department total	66,127	74,258	(8,131)
Sheriff			
Personal services	405,791	425,000	(19,209)
Contractual services	55,397	55,000	397
Commodities	42,456	33,000	9,456
Capital outlay	11,929	40,000	(28,071)
Department total	515,573	553,000	(37,427)

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Emergency Preparedness			
Personal services	$ 41,340	$ 46,120	$ (4,780)
Contractual services	1,617	10,760	(9,143)
Commodities	1,709	2,560	(851)
Department total	44,666	59,440	(14,774)
Unified Court			
Contractual services	60,836	66,500	(5,664)
Commodities	8,225	5,000	3,225
Capital outlay	2,846	8,000	(5,154)
District expense	-	7,000	(7,000)
Department total	71,907	86,500	(14,593)
Courthouse General			
Personal services	41,448	42,500	(1,052)
Contractual services	225,315	132,000	93,315
Commodities	21,310	25,000	(3,690)
Capital outlay	322	119,000	(118,678)
Contingencies	-	98,500	(98,500)
Reimbursement - Solid Waste expenses	25,000	25,000	-
Department total	313,395	442,000	(128,605)
Election			
Personal services	12,860	14,000	(1,140)
Contractual services	16,451	33,500	(17,049)
Commodities	1,691	2,500	(809)
Department total	31,002	50,000	(18,998)

JEWELL COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

	Actual	Budget	Over (Under) Budget
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET (CONTINUED)			
Other			
Area agency on aging	$ -	$ 1,530	$ (1,530)
CASA	4,000	4,000	-
Computer equipment	8,063	30,000	(21,937)
Conservation District	25,000	25,000	-
County tower	1,872	16,000	(14,128)
Courthouse repairs	27,846	105,000	(77,154)
Criminal trial expense	-	4,450	(4,450)
County Attorney trust account	370	500	(130)
Economic development	38,000	71,517	(33,517)
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	3,796	4,200	(404)
Mental health	26,934	26,934	-
Mental retardation	24,667	24,667	-
Regional planning	3,500	3,500	-
Rural opportunity zone	7,000	7,000	-
Sanitarian - LEPG reduction	1,500	1,500	-
Services for elderly	17,879	17,879	-
Services for elderly - supplemental	10,000	18,520	(8,520)
Special tort liability expense	28,341	27,000	1,341
Transportation	16,000	16,000	-
CDBG-CV Grant	59,585	-	59,585
Transfer to - Equipment Reserve Fund	5,000	-	5,000
Total other	345,353	441,447	(96,094)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,750,110	2,084,145	(334,035)
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	122,209	(122,209)
TOTALS FOR COMPARISON	1,750,110	2,206,354	(456,244)
RECEIPTS OVER (UNDER) EXPENDITURES	178,433	(508,137)	686,570
UNENCUMBERED CASH, JANUARY 1	1,250,007	508,137	741,870
UNENCUMBERED CASH, DECEMBER 31	$ 1,428,440	$ -	$ 1,428,440

JEWELL COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-2

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 2,108,329	$ 2,036,723	$ 71,606
Delinquent tax	20,770	-	20,770
Motor vehicle tax	118,943	105,641	13,302
Recreational vehicle tax	3,582	2,639	943
16/20M vehicle tax	17,136	16,462	674
Commercial vehicle fees	7,081	5,125	1,956
Watercraft tax	-	1,146	(1,146)
Special highway fuel tax	368,110	279,618	88,492
Intangibles	1,370	-	1,370
Reimbursements	227,769	-	227,769
Sale of rock	29,051	-	29,051
Used material and surplus property	2,498	-	2,498
TOTAL RECEIPTS	2,904,639	2,447,354	457,285
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	1,088,339	1,172,000	(83,661)
Contractual services	240,632	150,000	90,632
Commodities	1,216,541	981,000	235,541
Capital outlay	189,452	410,000	(220,548)
Transfer to - Special Highway Improvement Fund	125,000	-	125,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	2,859,964	2,713,000	146,964
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	227,769	(227,769)
TOTALS FOR COMPARISON	2,859,964	2,940,769	(80,805)
RECEIPTS OVER (UNDER) EXPENDITURES	44,675	(265,646)	310,321
UNENCUMBERED CASH, JANUARY 1	447,348	265,646	181,702
UNENCUMBERED CASH, DECEMBER 31	$ 492,023	$ -	$ 492,023

JEWELL COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-3

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 148,026	$ 143,034	$ 4,992
Delinquent tax	1,305	-	1,305
Motor vehicle tax	7,014	7,030	(16)
Recreational vehicle tax	210	176	34
16/20M vehicle tax	1,091	1,095	(4)
Commercial vehicle fees	412	341	71
Watercraft tax	-	76	(76)
TOTAL RECEIPTS	158,058	151,752	6,306
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Bridge construction	120,775	344,372	(223,597)
RECEIPTS OVER (UNDER) EXPENDITURES	37,283	(192,620)	229,903
UNENCUMBERED CASH, JANUARY 1	181,402	192,620	(11,218)
UNENCUMBERED CASH, DECEMBER 31	$ 218,685	$ -	$ 218,685

JEWELL COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-4

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 83,905	$ 81,017	$ 2,888
Delinquent tax	927	-	927
Motor vehicle tax	6,269	4,682	1,587
Recreational vehicle tax	190	117	73
16/20M vehicle tax	755	730	25
Commercial vehicle fees	384	227	157
Watercraft tax	-	51	(51)
Sale of chemicals and other reimbursements	53,442	60,000	(6,558)
TOTAL RECEIPTS	145,872	146,824	(952)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	41,074	51,245	(10,171)
Contractual services	9,957	12,295	(2,338)
Commodities	74,180	134,500	(60,320)
Capital outlay	-	7,685	(7,685)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	125,211	205,725	(80,514)
RECEIPTS OVER (UNDER) EXPENDITURES	20,661	(58,901)	79,562
UNENCUMBERED CASH, JANUARY 1	127,431	58,901	68,530
UNENCUMBERED CASH, DECEMBER 31	$ 148,092	$ -	$ 148,092

JEWELL COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-5

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Noxious Weed Fund	$ -	$ -	$ -
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	-	50,000	(50,000)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(50,000)	50,000
UNENCUMBERED CASH, JANUARY 1	60,000	50,000	10,000
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, 2021

Schedule 2-6

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 177,724	$ 171,686	$ 6,038
Delinquent tax	1,713	-	1,713
Motor vehicle tax	6,522	8,832	(2,310)
Recreational vehicle tax	191	221	(30)
16/20M vehicle tax	1,463	1,376	87
Commercial vehicle fees	350	428	(78)
Watercraft tax	-	96	(96)
Grants and reimbursements	214,214	56,890	157,324
TOTAL RECEIPTS	402,177	239,529	162,648
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	267,699	236,487	31,212
Contractual services	44,449	41,638	2,811
Commodities	49,974	50,000	(26)
Capital outlay	15,181	-	15,181
Transfer to - Public Health Capital Outlay Fund	20,000	-	20,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	397,303	328,125	69,178
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	157,324	(157,324)
TOTAL FOR COMPARISON	397,303	485,449	(88,146)
RECEIPTS OVER (UNDER) EXPENDITURES	4,874	(88,596)	93,470
UNENCUMBERED CASH, JANUARY 1	163,209	88,596	74,613
UNENCUMBERED CASH, DECEMBER 31	$ 168,083	$ -	$ 168,083

JEWELL COUNTY, KANSAS

PUBLIC HEALTH CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-7

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Public Health Fund	$ 20,000	$ -	$ 20,000
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	2,708	98,223	(95,515)
RECEIPTS OVER (UNDER) EXPENDITURES	17,292	(98,223)	115,515
UNENCUMBERED CASH, JANUARY 1	129,102	98,223	30,879
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, 2021

Schedule 2-8

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 1,800,361	$ 1,739,493	$ 60,868
Delinquent tax	13,192	-	13,192
Motor vehicle tax	86,064	58,540	27,524
Recreational vehicle tax	2,582	1,462	1,120
16/20M vehicle tax	13,374	9,122	4,252
Commercial vehicle fees	5,053	2,840	2,213
Watercraft tax	-	635	(635)
Reimbursements	18,037	-	18,037
TOTAL RECEIPTS	1,938,663	1,812,092	126,571
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Health insurance	1,352,994	1,585,000	(232,006)
Social Security	216,678	230,000	(13,322)
KPERS	253,414	295,000	(41,586)
Workers' compensation	100,109	110,000	(9,891)
Unemployment	2,639	11,500	(8,861)
Other insurance	8,071	6,000	2,071
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	1,933,905	2,237,500	(303,595)
RECEIPTS OVER (UNDER) EXPENDITURES	4,758	(425,408)	430,166
UNENCUMBERED CASH, JANUARY 1	575,193	425,408	149,785
UNENCUMBERED CASH, DECEMBER 31	$ 579,951	$ -	$ 579,951

JEWELL COUNTY, KANSAS

AMBULANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-9

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 262,300	$ 253,405	$ 8,895
Delinquent tax	2,594	-	2,594
Motor vehicle tax	14,342	14,098	244
Recreational vehicle tax	437	352	85
16/20M vehicle tax	1,594	2,197	(603)
Commercial vehicle fees	888	684	204
Watercraft tax	-	153	(153)
Collections for services	260,144	120,000	140,144
Grants and other reimbursements	34,310	-	34,310
TOTAL RECEIPTS	576,609	390,889	185,720
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	295,274	347,849	(52,575)
Contractual services	58,763	35,350	23,413
Commodities	40,805	41,915	(1,110)
Capital outlay	16,605	35,000	(18,395)
Transfer to - Ambulance Equipment Fund	125,000	-	125,000
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	536,447	460,114	76,333
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	174,454	(174,454)
TOTALS FOR COMPARISON	536,447	634,568	(98,121)
RECEIPTS OVER (UNDER) EXPENDITURES	40,162	(69,225)	109,387
UNENCUMBERED CASH, JANUARY 1	137,654	69,225	68,429
UNENCUMBERED CASH, DECEMBER 31	$ 177,816	$ -	$ 177,816

JEWELL COUNTY, KANSAS

APPRAISER'S COST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-10

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 92,869	$ 89,671	$ 3,198
Delinquent tax	1,190	-	1,190
Motor vehicle tax	6,905	5,558	1,347
Recreational vehicle tax	204	139	65
16/20M vehicle tax	1,335	866	469
Commercial vehicle fees	386	270	116
Watercraft tax	-	60	(60)
Reimbursements	1,989	-	1,989
TOTAL RECEIPTS	104,878	96,564	8,314
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	101,751	112,300	(10,549)
Contractual services	16,914	16,000	914
Commodities	3,137	3,100	37
Capital outlay	-	5,000	(5,000)
Vehicle replacement	-	25,000	(25,000)
GIS mapping	-	15,000	(15,000)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	121,802	176,400	(54,598)
RECEIPTS OVER (UNDER) EXPENDITURES	(16,924)	(79,836)	62,912
UNENCUMBERED CASH, JANUARY 1	109,926	79,836	30,090
UNENCUMBERED CASH, DECEMBER 31	$ 93,002	$ -	$ 93,002

JEWELL COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-11

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Taxes and shared revenue			
Ad valorem property tax	$ 888,601	$ 858,204	$ 30,397
Delinquent tax	8,092	-	8,092
Motor vehicle tax	42,079	42,177	(98)
Recreational vehicle tax	1,262	1,054	208
16/20M vehicle tax	6,541	6,573	(32)
Commercial vehicle fees	2,471	2,046	425
Watercraft tax	-	458	(458)
TOTAL RECEIPTS	949,046	910,512	38,534
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Appropriation	1,041,961	1,041,961	-
RECEIPTS OVER (UNDER) EXPENDITURES	(92,915)	(131,449)	38,534
UNENCUMBERED CASH, JANUARY 1	168,134	131,449	36,685
UNENCUMBERED CASH, DECEMBER 31	$ 75,219	$ -	$ 75,219

JEWELL COUNTY, KANSAS

JEWELL COUNTY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-12

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Telephone user fees	$ 69,474	$ 60,000	$ 9,474
Interest	-	100	(100)
TOTAL RECEIPTS	69,474	60,100	9,374
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services, maintenance, and equipment	20,162	292,265	(272,103)
RECEIPTS OVER (UNDER) EXPENDITURES	49,312	(232,165)	281,477
UNENCUMBERED CASH, JANUARY 1	186,184	232,165	(45,981)
UNENCUMBERED CASH, DECEMBER 31	$ 235,496	$ -	$ 235,496

JEWELL COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-13

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 25	$ (25)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	-	10,940	(10,940)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(10,915)	10,915
UNENCUMBERED CASH, JANUARY 1	12,915	10,915	2,000
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, 2021

Schedule 2-14

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Interest	$ -	$ 50	$ (50)
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Services and equipment	-	49,735	(49,735)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(49,685)	49,685
UNENCUMBERED CASH, JANUARY 1	50,485	49,685	800
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, 2021

Schedule 2-15

	Actual	Budget	Over (Under) Budget
RECEIPTS			
Transfer from - Ambulance Fund	$ 125,000	$ -	$ 125,000
Capital lease proceeds	185,000	-	185,000
Grants	9,364	-	9,364
TOTAL RECEIPTS	319,364	-	319,364
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Capital outlay	354,472	179,124	175,348
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	319,364	(319,364)
TOTALS FOR COMPARISON	354,472	498,488	(144,016)
RECEIPTS OVER (UNDER) EXPENDITURES	(35,108)	(179,124)	144,016
UNENCUMBERED CASH, JANUARY 1	271,954	179,124	92,830
UNENCUMBERED CASH, DECEMBER 31	$ 236,846	$ -	$ 236,846

JEWELL COUNTY, KANSAS

SOLID WASTE DISPOSAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-16

	Actual	Budget	Over (Under) Budget
RECEIPTS			
User fees	$ 240,821	$ 208,311	$ 32,510
Recycle materials	6,391	10,000	(3,609)
Rents	8,130	6,200	1,930
Reimbursement of expenses from General Fund	25,000	23,644	1,356
Other reimbursements	568	-	568
TOTAL RECEIPTS	280,910	248,155	32,755
EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET			
Personal services	140,787	110,000	30,787
Contractual services	114,270	89,333	24,937
Commodities	13,822	14,000	(178)
Capital outlay	6,510	35,000	(28,490)
TOTAL EXPENDITURES AND TRANSFERS SUBJECT TO BUDGET	275,389	248,333	27,056
ADJUSTMENT FOR QUALIFYING BUDGET CREDIT	-	568	(568)
TOTALS FOR COMPARISON	275,389	248,901	26,488
RECEIPTS OVER (UNDER) EXPENDITURES	5,521	(178)	5,699
UNENCUMBERED CASH, JANUARY 1	1,570	178	1,392
UNENCUMBERED CASH, DECEMBER 31	$ 7,091	$ -	$ 7,091

JEWELL COUNTY, KANSAS

CAPITAL IMPROVEMENT PROGRAM
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL AND BUDGET)
For Year Ended December 31, 2021

Schedule 2-17

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

JEWELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

Schedule 2-18
Page 1 of 2

	Treasurer's Motor Vehicle	Prosecuting Attorney Training	Special Law Enforcement Trust	VINS	Inmate Welfare	County Clerk Technology	County Treasurer Technology	Register of Deeds Technology
RECEIPTS								
Fees	$ 40,931	$ 698	$ -	$ 6,240	$ -	$ 1,355	$ 1,355	$ 5,420
Donations, grants, and other	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Forfeitures	-	-	1,670	-	-	-	-	-
Telephone and commissary commissions	-	-	-	-	2,082	-	-	-
Transfer from:								
General Fund	-	-	-	-	-	-	-	-
Road and Bridge Fund	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	40,931	698	1,670	6,240	2,082	1,355	1,355	5,420
EXPENDITURES								
Personal services	6,868	-	-	-	-	-	-	-
Contractual services	3,310	388	-	9,400	495	-	-	-
Commodities	-	-	-	-	1,169	-	-	-
Capital outlay	-	-	-	-	-	-	-	3,964
Transfer to - General Fund	29,837	-	-	-	-	-	-	-
TOTAL EXPENDITURES	40,015	388	-	9,400	1,664	-	-	3,964
RECEIPTS OVER (UNDER) EXPENDITURES	916	310	1,670	(3,160)	418	1,355	1,355	1,456
UNENCUMBERED CASH, JANUARY 1	28,752	905	3,765	10,746	710	3,112	6,774	9,243
UNENCUMBERED CASH, DECEMBER 31	$ 29,668	$ 1,215	$ 5,435	$ 7,586	$ 1,128	$ 4,467	$ 8,129	$ 10,699

JEWELL COUNTY, KANSAS

NONBUDGETED SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - REGULATORY BASIS
(ACTUAL)
For Year Ended December 31, 2021

Schedule 2-18
Page 2 of 2

	Special Highway Improvement	Special Road Equipment	Equipment Reserve	Ambulance Special Equipment	SPARK Grant	ARPA Grant	Emergency Operations Center Grant	LEPC Grant	Opioid Grant	Dane Hansen Grant
RECEIPTS										
Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Donations, grants, and other	-	-	-	6,340	-	279,606	-	-	-	-
Reimbursements	-	-	-	-	-	-	3	-	-	-
Telephone and commissary commissions	-	-	-	-	-	-	-	-	-	-
Transfer from:										
General Fund	-	-	5,000	-	-	-	-	-	-	-
Road and Bridge Fund	125,000	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	125,000	-	5,000	6,340	-	279,606	3	-	-	-
EXPENDITURES										
Personal services	-	-	-	-	-	-	-	-	-	-
Contractual services	-	-	1,580	-	9,947	721	-	-	-	-
Commodities	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	153,452	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	153,452	1,580	-	9,947	721	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	125,000	(153,452)	3,420	6,340	(9,947)	278,885	3	-	-	-
UNENCUMBERED CASH, JANUARY 1	432,257	287,362	346,400	13,212	9,947	-	(3)	1,216	5,183	183
UNENCUMBERED CASH, DECEMBER 31	$ 557,257	$ 133,910	$ 349,820	$ 19,552	$ -	$ 278,885	$ -	$ 1,216	$ 5,183	$ 183

JEWELL COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, SUBDIVISION FUNDS, AND OTHER AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - REGULATORY BASIS (ACTUAL)
For Year Ended December 31, 2021

Schedule 3

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
DISTRIBUTABLE FUNDS				
Ad Valorem Property Taxes	$ 8,447,018	$ 11,580,968	$ 11,304,245	$ 8,723,741
Redemptions	57,372	66,453	108,939	14,886
Delinquent Personal Property Tax	391	3,459	3,475	375
Partial Payments	4,949	2,061	1,017	5,993
Bankruptcy	1,007	-	-	1,007
Tax Foreclosure	5,402	-	-	5,402
Motor Vehicle Tax	128,499	521,515	532,800	117,214
Commercial Vehicle Fees	3,602	32,583	32,780	3,405
Recreational Vehicle Tax	3,263	16,284	15,699	3,848
TOTAL DISTRIBUTABLE FUNDS	8,651,503	12,223,323	11,998,955	8,875,871
STATE FUNDS				
State Educational Building	-	74,723	74,723	-
State Institutional Building	-	37,361	37,361	-
State Combined Motor Vehicle Tax	-	6,547	6,547	-
Driver Licenses	-	6,003	6,003	-
Motor Vehicle Licenses	-	530,111	530,111	-
Commercial Motor Vehicle	-	47,268	47,268	-
Sales and Compensating Tax	28,477	374,937	360,093	43,321
TOTAL STATE FUNDS	28,477	1,076,950	1,062,106	43,321
SUBDIVISION FUNDS				
Cities	-	511,081	511,081	-
Townships	3,029	72,055	70,975	4,109
School Districts	-	3,013,770	3,013,770	-
Extension District	-	117,140	117,140	-
Jewell County Library District	1,697	18,392	18,405	1,684
Cemeteries	994	43,644	43,331	1,307
Regional Library	-	108,766	108,766	-
Fire Districts	1,320	84,311	82,596	3,035
Irrigation Districts	-	376,001	376,001	-
TOTAL SUBDIVISION FUNDS	7,040	4,345,160	4,342,065	10,135
OTHER AGENCY FUNDS				
Payroll Clearing	809	2,645,257	2,645,251	815
SAFE Program	592	477	724	345
Unclaimed Estates	8,105	-	-	8,105
Stray Animal	326	-	-	326
Vending Machine	1,371	234	292	1,313
Clerk of District Court	5,323	172,898	151,055	27,166
Law Library	4,986	3,247	660	7,573
TOTAL OTHER AGENCY FUNDS	21,512	2,822,113	2,797,982	45,643
TOTAL ALL AGENCY FUNDS	$ 8,708,532	$ 20,467,546	$ 20,201,108	$ 8,974,970