

**City of Jewell**  
**Jewell, Kansas**

**REPORT ON AUDIT**  
**SPECIAL FINANCIAL STATEMENTS**

December 31, 2022

BRUNA AUDITING SERVICES LLC  
DEREK BRUNA  
CERTIFIED PUBLIC ACCOUNTANT  
WASHINGTON, KANSAS

City of Jewell  
Jewell, Kansas

Financial Statements

For the fiscal year ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the City Council  
City of Jewell, Kansas

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Jewell as of and for the year ended December 31, 2022 and the related notes to the financial statement.

**Adverse and Unmodified Opinions**

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In my opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of my 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 City of Jewell as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Jewell as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

**Basis for Adverse and Unmodified Opinions**

I conducted my audit in accordance with auditing standards generally accepted in the United State of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. My responsibilities under those standards are further cescribed in the Auditor's Responsibilities for the Audit of Financial Statement section of my report. I am required to be independent of the City of Jewell, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relation to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse and unmodified audit opinions.

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

As discussed in Note A of the financial statement, the financial statement is prepared by the City of Jewell 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 A and accounting principles generally accepted in the United State of America, although not reasonably determinable, are presumed to be material.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the 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 City'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.

**Auditor's Responsibilities for the Audit of the Financial Statement**

My 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 my 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 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 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 GAAS, I:

- 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 City'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

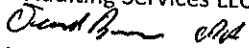
I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Supplementary Information**

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedules of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, (Statements 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. 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 my 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 A.

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Jewell as of and for the year ended December 31, 2021 (not presented herein), and have issued my report thereon dated 07/5/2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (Statement 3 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note A.

Bruna Auditing Services LLC



Derek Bruna, CPA

11/06/2023

**SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH**  
Regulatory Basis  
For The Year Ended December 31, 2022

Fund	Statement Number	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Regulatory Basis		Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	STATEMENT 1	
				Receipts	Expenditures			Ending Cash Balance	
General Funds:									
General Fund	3-1	\$ 74,397	\$ 0	\$ 246,323	\$ 260,414	\$ 60,306	\$ 0	\$ 60,306	
Special Purpose Funds:									
Library	3-2	73	0	12,946	12,946	73	0	73	
Grant/ARPA/Land Bank	3-3	34,696	0	67,574	7,087	95,183	0	95,183	
Special City Highway	3-4	630	0	11,054	11,684	0	0	0	
Apartment Reimbursement	3-5	864	0	11,074	10,873	1,065	0	1,065	
Proprietary Type Funds:									
Water	3-6	3,618	0	114,962	109,812	8,768	0	8,768	
Sewer	3-7	5,511	0	15,339	19,116	1,734	0	1,734	
Trash	3-8	3,579	0	21,318	16,425	8,472	0	8,472	
Fiduciary Type Funds:									
School Property Fund	3-9	0	0	0	0	0	0	0	
Ula Maag/Lienberger Fund	3-10	209,512	0	0	10,000	199,512	0	199,512	
Olive Schafer Fund	3-11	159,789	0	0	0	159,789	0	159,789	
Clearing Account:									
Payroll Clearing Account	3-13	0	0	124,970	124,970	0	0	0	
<b>Total Reporting Entity (Excluding Agency Funds)</b>		<b>\$ 492,669</b>	<b>\$ 0</b>	<b>\$ 625,560</b>	<b>\$ 583,327</b>	<b>\$ 534,902</b>	<b>\$ 0</b>	<b>\$ 534,902</b>	
								<b>Composition of Cash</b>	
								Guranty State-Checking	\$ 46,647
								Guranty State-CD Schafer	50,201
								Guranty State-CDAR SCHAFFER	157,645
								Guranty State-CDAR MAAAG	280,409
								Total Cash	534,902
								<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>534,902</b>

**CITY OF JEWELL**  
**Jewell, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2022**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Entity**

The City of Jewell is a municipal Corporation established under Kansas Statute. The City is governed by an elected five member council and the mayor. The financial statements present the financial condition and results of operation of the city. The scope of the entity for financial reporting purposes is designed as those funds for which the City has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds. This regulatory financial statement presents the City's financial statements and does not include any related municipal entities.

The Kansas Municipal Audit and Accounting Guide will be referred to as KMAAG throughout the notes.

**Basis of Presentation/Fund Description**

In governmental 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, restricts, or limitations. The following are Regulatory Basis Fund Types:

**Governmental Funds**

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Funds**

Enterprise Funds – used to account for operations that are financed and operated in a manner similar to private business enterprises – where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges – or where periodic determination of revenue earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Fiduciary Funds:**

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

**Basis of Accounting- Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain

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**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2022**

accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of 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 KMAAG 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 municipality 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.

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

Reimbursed Expenses

The purpose of these expenditures is to repay the City for amounts remitted on behalf of another party and such expenditures are exempt for the budget law under K.S.A. 79-2934. Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements 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. The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate. Deposits are carried at cost.

In accordance with K.S.A. 9-1402 and K.S.A. 12-1675, the City of Jewell, Kansas deposited and/or invested all funds with the Guaranty State Bank, Beloit, Kansas.

State statutes and local bond ordinances authorize the City to invest in obligations of the U. S. Treasury and certificates of deposit at local financial institutions.

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the City are not recorded in a permanent set of records.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances



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Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year. The City has none currently.

Ad Valorem Tax Revenue

The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually the determination of assessed valuation and the collections of property taxes for all political subdivisions in determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One- half of the property taxes are due December 20 and distributed to the City by January 20 to help finance the current year's budget. The second half is due May 10 and distributed to the City June 5. The City Treasurer draws all available funds from the County Treasurer's Office at designated times throughout the year.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service fund. The statutes provide for the following sequence and time table in the adoption of the annual operating budget:

- Preparation of the budget for the succeeding calendar year on or before August 1st.
- Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
- Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increase in revenue 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 10 days after publication the hearing may be held and the governing body may amend the budget at that time. These taxes become a lien against all property November 1<sup>st</sup>. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10. Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budget receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditures authority) lapse at year-end.

A legal operating budget is not required for trust funds, agency funds, and the following special revenue funds: Ula Maag Fund, Olive Schafer Fund, the School Property Fund, the Lienberger Fund, and any clearing account.

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.

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Inventories and prepaid expenses which benefit future periods are recorded as an expenditures during the year of purchase. For disclosure purposes, material inventories would be reported as an asset offset by a reserve. The City had no material inventories/prepays.

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of revenues, expenditures, and fund balances. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

2021 Financial Data

Amounts that are shown for 2021 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2022, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance With Kansas Statutes and Other Finance Related Legal Matters

There are no noted violations with such compliance requirements.

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

NOTE C- DEPOSITS AND INVESTMENTS

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, 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. The City has no other policies that would further limit interest rate risk. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federal depository insurance 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, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2022.

At year-end the carrying amount of the City's deposits, including certificates of deposit and money market accounts was \$534,902. The City checking account balance was \$46,647. The City had CD's and CDARS totaling \$488,255. Any differences between the carrying amount and the bank balance are outstanding checks/deposits. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining balance was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the City's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a third-party custodial agreement signed by all three parties: the City, the pledging bank, and the independent third-party banks holding the securities.

Investment Policy

K.S.A. 12-1675 limits the City'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 City has no investment policy that would further limit investment choices. Funds of the City were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at December 31, 2022.

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The cash of each of the funds of the City is pooled together so that better management of cash and investments can be practiced, resulting in greater earnings accruing to the City. Please refer to Statement 1 to review how the various funds are accruing interest.

Concentration of Credit Risk

State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality 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 require investments to be adequately secured.

NOTE D- COMPENSATED ABSENCES

Only employees hired on full time basis receive benefits.

**Vacation** - 1-3 years of service – 1 week paid, 3 years or more – 2 weeks paid vacation (Based on hours worked per week)

**Sick leave** - Six days per year or half day per month, based on hours worked per week. Cannot accumulate more than twelve days. May not draw in advance. After one-day absence, a doctor's note or evidence from a doctor is required. Employees will not be reimbursed for unused sick days

Liability for compensated absences is not reflected in the financial statements.

NOTE E- RETIREMENT PLAN/DEFINED BENEFIT PLAN

Full time employees after one year of service shall receive matching funds of fifty dollars monthly for IRA account. Employee must match employer contribution to receive city's contribution. IRA benefits will cease to exist when employee reaches age 65.

The City does not participate in KPERS.

NOTE F- RISK FINANCING AND RELATED INSURANCE ISSUES

The City 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 nature disasters. The City continues to carry insurance for all risks of loss including workers compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

NOTE G- FIDUCIARY/TRUST TYPE FUNDS

The City has four fiduciary type funds which it manages. Please refer to statement 1 for the balances of these accounts.

NOTE H- LONG-TERM DEBT

The City is responsible for a Kansas Department of Transportation Loan (Transportation Revolving Fund). Please refer to the attachment 1 and Note O in the notes for information regarding the loan and the repayments.

In addition to above, the City has a Lease Purchase arrangement on a fire truck, contract dated 11/1/2018. The terms of the original contract were financed 96 months at 4.6% interest . The total amount financed was \$85,724. The balance on January 1, 2022 was \$50,867. There was a payment due in the year 2022 for \$12,795, which was made. The balance on 12/31/22 was \$38,072. The annual payment will remain the same for the life of the agreement.

NOTE I- CAPITAL PROJECT COMPLIANCE

The City currently has no capital projects being undertaken. The Broadway Street Project has been finalized in 2014. Please refer to attachment 1 for repayment information.

NOTE J- LITIGATION CONTINGENCIES

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The City currently has no litigation contingencies that it is involved in as of the audit date.

**NOTE K- COMMITMENT AND CONTINGENCIES**

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the City at December 31, 2022.

**NOTE L- SUBSEQUENT EVENTS**

The financial statements considered subsequent events through November 6, 2023 the date the financial statements were available to be issued.

**NOTE M- FAIR VALUE OF FINANCIAL INSTRUMENTS**

The fair value amounts for cash and cash equivalents approximate carrying amounts due to the short maturities of these instruments. Financial instruments that subject the City to significant concentration and credit risk consist of cash and cash equivalents. The city places its cash in market interest rate accounts and are insured fully by FDIC coverage and pledged securities with fair market value equal to or greater than its cash and cash equivalents.

**NOTE N- RISK MANAGEMENT**

The City is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the City carries insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

**NOTE P- COVID-19**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak"); and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City of Jewell is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK'S first round distribution was to local governments in the amount of \$400 million. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov>.

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2022**

Note O - Long-term Debt Analysis

STATEMENT OF CHANGES IN LONG-TERM DEBT

Issue	Interest Rate	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
TRF LOAN	3.89%	272,200	8/1/2033	187,926	0	\$12,590	-\$12,590	\$175,336	\$6,841
TOTAL LONG TERM - DEBT				\$187,926	\$0	\$12,590	-\$12,590	\$175,336	\$6,841

PAID TRF LOAN	YEAR									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2028-2033
	\$8,229	\$9,807	\$10,013	\$10,403	\$10,809	11,229				\$96,864
REMAINING TRF LOAN	11,665	12,119	12,590							
	13,080	13,589	14,118	14,667	15,238	\$104,644				\$175,336

## KANSAS DEPARTMENT OF TRANSPORTATION

Transportation Revolving Fund

City of Jewell

Final Amortization Schedule: FR-0145

Interest Rate: 3.64% Service Fee: 0.25% Total Rate: 3.89%

Date	Item	Draws	Beginning Balance	Payment	Principal	Interest	Service Fee	Ending Balance	Annual Pmt for Budget
01/01/14	Origination Date:								
03/20/14	0	30,000.00							
06/27/14	0	35,560.29	30,000.00					30,000.00	
07/14/14	0	59,589.70	65,560.29					65,560.29	
08/01/14	Payment 1		125,149.99	8,914.10	8,229.33	640.76	44.01	125,149.99	8,914.10
08/12/14	0	128,238.16	116,920.66					116,920.66	
09/12/14	0	18,811.85	245,158.82					245,158.82	
02/01/15	Payment 2		263,970.67	4,959.99		4,641.22	318.77	263,970.67	
08/01/15	Payment 3		263,970.67	14,940.80	9,806.57	4,804.27	329.96	254,164.10	19,900.79
02/01/16	Payment 4		254,164.10	4,943.50		4,625.79	317.71	254,164.10	
08/01/16	Payment 5		254,164.10	14,957.29	10,013.79	4,625.79	317.71	244,150.31	19,900.79
02/01/17	Payment 6		244,150.31	4,748.73		4,443.54	305.19	244,150.31	
08/01/17	Payment 7		244,150.31	15,152.06	10,403.33	4,443.54	305.19	233,746.98	19,900.79
02/01/18	Payment 8		233,746.98	4,546.38		4,254.20	292.18	233,746.98	
08/01/18	Payment 9		233,746.98	15,354.41	10,808.03	4,254.20	292.18	222,938.95	19,900.79
02/01/19	Payment 10		222,938.95	4,336.16		4,057.49	278.67	222,938.95	
08/01/19	Payment 11		222,938.95	15,564.63	11,228.47	4,057.49	278.67	211,710.48	19,900.79
02/01/20	Payment 12		211,710.48	4,117.77		3,853.13	264.64	211,710.48	
08/01/20	Payment 13		211,710.48	15,783.02	11,665.25	3,853.13	264.64	200,045.23	19,900.79
02/01/21	Payment 14		200,045.23	3,890.88		3,640.82	250.06	200,045.23	
08/01/21	Payment 15		200,045.23	16,009.91	12,119.03	3,640.82	250.06	187,926.20	19,900.79
02/01/22	Payment 16		187,926.20	3,655.17		3,420.26	234.91	187,926.20	
08/01/22	Payment 17		187,926.20	16,245.62	12,590.45	3,420.26	234.91	175,335.75	19,900.79
02/01/23	Payment 18		175,335.75	3,410.28		3,191.11	219.17	175,335.75	
08/01/23	Payment 19		175,335.75	16,490.51	13,080.23	3,191.11	219.17	162,255.52	19,900.79
02/01/24	Payment 20		162,255.52	3,155.87		2,953.05	202.82	162,255.52	
08/01/24	Payment 21		162,255.52	16,744.92	13,589.05	2,953.05	202.82	148,666.47	19,900.79
02/01/25	Payment 22		148,666.47	2,891.56		2,705.73	185.83	148,666.47	
08/01/25	Payment 23		148,666.47	17,009.23	14,117.67	2,705.73	185.83	134,548.80	19,900.79
02/01/26	Payment 24		134,548.80	2,616.98		2,448.79	168.19	134,548.80	
08/01/26	Payment 25		134,548.80	17,283.81	14,666.83	2,448.79	168.19	119,881.97	19,900.79
02/01/27	Payment 26		119,881.97	2,331.70		2,181.85	149.85	119,881.97	
08/01/27	Payment 27		119,881.97	17,569.09	15,237.39	2,181.85	149.85	104,644.58	19,900.79
02/01/28	Payment 28		104,644.58	2,035.34		1,904.53	130.81	104,644.58	
08/01/28	Payment 29		104,644.58	17,865.45	15,830.11	1,904.53	130.81	88,814.47	19,900.79
02/01/29	Payment 30		88,814.47	1,727.44		1,616.42	111.02	88,814.47	
08/01/29	Payment 31		88,814.47	18,173.35	16,445.91	1,616.42	111.02	72,368.56	19,900.79
02/01/30	Payment 32		72,368.56	1,407.57		1,317.11	90.46	72,368.56	
08/01/30	Payment 33		72,368.56	18,493.22	17,085.65	1,317.11	90.46	55,282.91	19,900.79
02/01/31	Payment 34		55,282.91	1,075.25		1,006.15	69.10	55,282.91	
08/01/31	Payment 35		55,282.91	18,825.54	17,750.29	1,006.15	69.10	37,532.62	19,900.79
02/01/32	Payment 36		37,532.62	730.01		683.09	46.92	37,532.62	
08/01/32	Payment 37		37,532.62	19,170.78	18,440.77	683.09	46.92	19,091.85	19,900.79
02/01/33	Payment 38		19,091.85	371.33		347.47	23.86	19,091.85	
08/01/33	Payment 39		19,091.85	19,463.18	19,091.85	347.47	23.86		19,834.51
		272,200.00		386,962.83	272,200.00	107,387.31	7,375.52		386,962.83

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

Regulatory Basis

For The Year Ended December 31, 2022

STATEMENT 2

Fund	Statement Number	Certified Budget	Adjustments To Comply With Legal Max	Adjustments For Qualifying Budget Credits	Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
<b>General Funds:</b>							
General Fund	3-1	\$ 235,532	\$ 0	\$ 0	\$ 235,532	\$ 260,414	\$ 24,882
<b>Special Purpose Funds:</b>							
Library	3-2	16,183	0	0	16,183	12,946	(3,237)
Special City Highway	3-4	12,525	0	0	12,525	11,684	(841)
Apartment Reimbursemer	3-5	0	0	0	0	10,873	10,873
<b>Proprietary Type Funds:</b>							
Water	3-6	101,941	0	0	101,941	109,812	7,871
Sewer	3-7	24,669	0	0	24,669	19,116	(5,553)
Trash	3-8	22,059	0	0	22,059	16,425	(5,634)
<b>TOTALS</b>		<b>\$ 412,909</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 412,909</b>	<b>\$ 441,270</b>	<b>\$ 28,361</b>

**REGULATORY - REQUIRED  
SUPPLEMENTARY INFORMATION**



City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2022

STATEMENT 3-1

GENERAL

	Prior Year Actual Transactions	Current Year		Variance Over (Under)
		Actual Transactions	Budget	
<b>Cash Receipts</b>				
Ad Valorem Tax	\$ 91,789	\$ 108,382	\$ 0	\$ 108,382
Delinquent Tax	2,507	1,773	2,200	(427)
Intangible Tax	3,209	2,883	2,767	116
Return Check Fees	0	0	0	0
Motor Vehicle Tax	15,938	15,475	16,648	(1,173)
16/20M Vehicle Taxes	538	996	464	532
Recreational Vehicle Tax	561	564	603	(39)
Commercial Vehicle Tax	1,885	1,352	4,543	(3,191)
Watercraft Tax	126	99	118	(19)
Gifts and Donations	0	5	0	5
Compensating Use Tax	7,127	8,248	7,500	748
Fines and Forfeitures	100	0	500	(500)
Motel Rent	0	0	0	0
Reimbursed Expenses	0	111	100	11
Franchise Tax/Fees	22,327	25,551	22,000	3,551
Fee, License, Permit	1,454	719	2,300	(1,581)
Fire Contract Fees	2,981	4,895	4,000	895
Miscellaneous	3,409	3,978	5,000	(1,022)
Other General Revenues	755	975	0	975
Parks and Rec Fees	17	10,426	0	10,426
CFAP Payment	1,030	258	1,030	(772)
Interest Income	4,955	4,023	150	3,873
Local Sales Tax	20,264	19,844	18,000	1,844
Community Center	21,145	25,766	20,000	5,766
Court Fees	125	0	300	(300)
Grants	37,375	0	0	0
Total Transfers	120,435	10,000	10,000	0
<b>Total Cash Receipts</b>	<b>\$ 360,052</b>	<b>\$ 246,323</b>	<b>\$ 118,223</b>	<b>\$ 128,100</b>
<b>Expenditures</b>				
<b>General Administration</b>				
Personnel Services	\$ 68,103	\$ 70,235	\$ 63,000	\$ 7,235
Contractual	28,933	23,808	25,000	(1,192)
Materials and Supplies	6,999	4,864	5,556	(692)
Capital Outlay and Remittances	637	408	1,600	(1,192)
Fees and Remittances	0	794	0	794
<b>Total General Administration</b>	<b>104,672</b>	<b>100,109</b>	<b>95,156</b>	<b>4,953</b>
<b>Fire</b>				
Personnel Services	\$ 758	\$ 758	\$ 850	\$ (92)

City of Jewell  
Jewell, Kansas

Contractual	8,036	12,160	8,000	4,160
Materials and Supplies	360	2,300	1,000	1,300
Capital Outlay	6,412	6,412	6,412	0
<b>Total Fire</b>	<b>15,566</b>	<b>21,630</b>	<b>16,262</b>	<b>5,368</b>
Parks				
Contractual	\$ 1,198	\$ 1,408	\$ 2,000	\$ (592)
Materials and Supplies	2,068	8,639	2,000	6,639
<b>Total Parks</b>	<b>3,266</b>	<b>10,047</b>	<b>4,000</b>	<b>6,047</b>
Street				
Personnel Services	\$ 9,218	\$ 8,919	\$ 9,300	\$ (381)
Contractual	3,615	4,833	4,000	833
Capital Outlay	0	225	0	225
Materials and Supplies	19,476	11,952	15,000	(3,048)
<b>Total Street</b>	<b>32,309</b>	<b>25,929</b>	<b>28,300</b>	<b>(2,371)</b>
Street Lighting				
Contractual	11,041	10,830	10,200	630
<b>Total Street Lighting</b>	<b>11,041</b>	<b>10,830</b>	<b>10,200</b>	<b>630</b>
Shop				
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Contractual	129	0	100	(100)
Materials and Supplies	4,053	5,569	4,500	1,069
Capital Outlay	926	0	0	0
<b>Total Shop</b>	<b>5,108</b>	<b>5,569</b>	<b>4,600</b>	<b>969</b>
Community Center				
Personnel Services	\$ 217	\$ 0	\$ 500	\$ (500)
Contractual	25,764	30,497	22,000	8,497
Materials and Supplies	2,947	2,493	5,700	(3,207)
Remittances and Refunds	3,510	3,910	2,400	1,510
Capital Outlay	0	328	0	328
<b>Total Community Center</b>	<b>32,438</b>	<b>37,228</b>	<b>30,600</b>	<b>6,628</b>
Capital Outlay				
Materials & Supplies	\$ 30	\$ 0	\$ 100	\$ (100)
Misc	404	0	550	(550)
<b>Total Capital Outlays</b>	<b>434</b>	<b>0</b>	<b>650</b>	<b>(650)</b>
Total Grants	0	0	0	0
Broadway Street Project				
Loan Principal	\$ 12,119	\$ 12,590	\$ 12,590	\$ 0
Loan Interest	7,282	6,841	6,841	0
Debt Service Fees	500	470	500	(30)
<b>Total Broadway Street Project</b>	<b>19,901</b>	<b>19,901</b>	<b>19,931</b>	<b>(30)</b>
Municipal Court				
Court	\$ 461	\$ 0	\$ 0	\$ 0
Contractual Services	50	0	0	0
<b>Total Municipal Court</b>	<b>511</b>	<b>0</b>	<b>0</b>	<b>0</b>
Law Enforcement				
Personal and Contractual Services	\$ 18,511	\$ 22,458	\$ 19,100	\$ 3,358
<b>Total Law Enforcement</b>	<b>18,511</b>	<b>22,458</b>	<b>19,100</b>	<b>3,358</b>
Grants				
Services&Capital Outlay	\$ 37,170	\$ 0	\$ 0	\$ 0
<b>Total Grants</b>	<b>37,170</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jewell  
Jewell, Kansas**

<b>Debt Service</b>	\$	\$	\$	\$
Lease-Purchase Payments		6,383	6,383	6,383
<b>Total Debt Service</b>		<u>6,383</u>	<u>6,383</u>	<u>6,383</u>
<b>Adjustment for Qualifying Budget Credits</b>		0	0	0
Apartment/Jewell Inn	\$	\$	\$	\$
Materials and Supplies		0	330	350
<b>Total Shop</b>		<u>0</u>	<u>330</u>	<u>350</u>
				<u>(20)</u>
<b>Total Expenditures</b>		<u>287,310</u>	<u>260,414</u>	<u>235,532</u>
				<u>24,882</u>
<b>Receipts Over (Under) Expenditures</b>		72,742	(14,091)	
<b>Unencumbered Cash - Beginning</b>		<u>1,655</u>	<u>74,397</u>	
<b>Unencumbered Cash - Ending</b>		<u><u>74,397</u></u>	<u><u>60,306</u></u>	

City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2022

STATEMENT 3-2

LIBRARY

Current Year

	Prior Year	Current Year		Variance Over (Under)
	Actual Transactions	Actual Transactions	Budget	
<b>Cash Receipts</b>				
Ad Valorem Tax	\$ 10,434	\$ 10,614	\$ 0	\$ 10,614
Delinquent Tax	290	206	300	(94)
Misc	0	0	0	0
Motor Vehicle Taxes	1,910	1,776	1,892	(116)
16/20M Vehicle Taxes	61	114	53	61
Recreational Vehicle	66	67	69	(2)
Commercial Vehicle	225	158	516	(358)
Watercraft Tax	15	11	13	(2)
<b>Total Cash Receipts</b>	<u>\$ 13,001</u>	<u>\$ 12,946</u>	<u>\$ 2,843</u>	<u>\$ 10,103</u>
<b>Expenditures</b>				
Appropriations	\$ 13,001	\$ 12,946	\$ 16,183	(3,237)
<b>Total Expenditures</b>	<u>\$ 13,001</u>	<u>\$ 12,946</u>	<u>\$ 16,183</u>	<u>(3,237)</u>
<b>Receipts Over (Under) Expenditures</b>	0	0		
<b>Unencumbered Cash - Beginning</b>	<u>73</u>	<u>73</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 73</u>	<u>73</u>		

City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL  
Regulatory Basis  
For The Year Ended December 31, 2022

STATEMENT 3-3  
GRANT/ARPA FUND/LAND BANK

	Prior Year Actual Transactions	Current Year Actual
<b>Receipts</b>		
Grants		
ARPA Grant	\$ 76,825	\$ 36,200
Gifts and Donations	30,674	30,674
	1,000	700
<b>Total Cash Receipts</b>	<u>\$ 108,499</u>	<u>67,574</u>
<b>Expenditures</b>		
Grants		
Contractual	67,806	3,795
Material and Supplies	24,359	2,611
Capital Outlay	0	681
<b>Total Expenditures</b>	<u>92,165</u>	<u>7,087</u>
<b>Receipts Over (Under) Expenditures</b>	16,334	60,487
<b>Unencumbered Cash - Beginning</b>	<u>18,362</u>	<u>34,696</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 34,696</u>	<u>95,183</u>

This is not a budgeted fund.  
See Accountant's Report and Accompanying Notes

City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2022

SPECIAL CITY HIGHWAY

STATEMENT 3-4

	Prior Year Actual Transactions	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Miscellaneous				
State Motor Fuel Tax	\$ 11,582	\$ 0	\$ 0	0
<b>Total Cash Receipts</b>	\$ <u>11,582</u>	\$ <u>11,054</u>	\$ <u>10,340</u>	<u>714</u>
<b>Expenditures</b>				
Personnel Services	\$ 5,966	\$ 5,138	\$ 6,000	(862)
Contractual	1,748	192	2,000	(1,808)
Materials and Supplies	4,233	6,354	4,525	1,829
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	\$ <u>11,947</u>	\$ <u>11,684</u>	\$ <u>12,525</u>	<u>(841)</u>
<b>Receipts Over (Under) Expenditures</b>	(365)	(630)		
<b>Unencumbered Cash - Beginning</b>	<u>995</u>	<u>630</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>630</u>	\$ <u>0</u>		

City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2022

STATEMENT 3-5

APARTMENT REIMBURSEMENT

	Prior Year Actual Transactions	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Miscellaneous	\$	\$	\$	
Salary Reimbursement	11,415	0	0	0
<b>Total Cash Receipts</b>	<u>\$ 11,415</u>	<u>\$ 11,074</u>	<u>\$ 0</u>	<u>11,074</u>
<b>Expenditures</b>				
Personnel Services	\$ 10,991	\$ 10,873	\$ 0	10,873
Commodities	0	0	0	0
<b>Total Expenditures</b>	<u>\$ 10,991</u>	<u>\$ 10,873</u>	<u>\$ 0</u>	<u>10,873</u>
<b>Receipts Over (Under) Expenditures</b>	424	201		
<b>Unencumbered Cash - Beginning</b>	<u>440</u>	<u>864</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 864</u>	<u>\$ 1,065</u>		

City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2022

STATEMENT 3-6

WATER

	Prior Year Actual Transactions	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Tower Lease	\$ 4,532	\$ 4,668	\$ 4,800	(132)
Utilities	50	0	0	0
Water Service Charges	94,366	110,294	93,000	17,294
Reimbursed Expenses	0	0	0	0
Miscellaneous	14	0	500	(500)
<b>Total Cash Receipts</b>	<u>\$ 98,962</u>	<u>\$ 114,962</u>	<u>\$ 98,300</u>	<u>\$ 16,662</u>
<b>Expenditures</b>				
Personnel Services	\$ 19,280	\$ 20,869	\$ 16,000	4,869
Contractual	3,152	6,615	6,000	615
Water Purchased (RWD) and Inspections	75,998	77,029	75,941	1,088
Materials and Supplies	991	4,178	4,000	178
Capital Outlay	264	0	0	0
Refunds and Remittances	0	1,121	0	1,121
<b>Total Expenditures</b>	<u>\$ 99,685</u>	<u>\$ 109,812</u>	<u>\$ 101,941</u>	<u>\$ 7,871</u>
<b>Receipts Over (Under) Expenditures</b>	(723)	5,150		
<b>Unencumbered Cash - Beginning</b>	<u>4,341</u>	<u>3,618</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 3,618</u>	<u>\$ 8,768</u>		



City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2022

SEWER

STATEMENT 3-7

	Prior Year Actual Transactions	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Miscellaneous	\$ 40	\$ 0	\$ 0	0
Charges to Customers	13,577	15,339	14,000	1,339
<b>Total Cash Receipts</b>	<u>\$ 13,617</u>	<u>\$ 15,339</u>	<u>\$ 14,000</u>	<u>\$ 1,339</u>
<b>Expenditures</b>				
Personnel Services	\$ 5,563	\$ 8,177	\$ 8,100	77
Contractual	6,174	2,629	5,000	(2,371)
Materials and Supplies	5,824	8,310	2,500	5,810
Capital Outlay	0	0	9,069	(9,069)
Transfer To	13	0	0	0
<b>Total Expenditures</b>	<u>\$ 18,574</u>	<u>\$ 19,116</u>	<u>\$ 24,669</u>	<u>\$ (5,553)</u>
<b>Receipts Over (Under) Expenditures</b>	(4,957)	(3,777)		
<b>Unencumbered Cash - Beginning</b>	<u>10,468</u>	<u>5,511</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 5,511</u>	<u>\$ 1,734</u>		

City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET  
Regulatory Basis  
For The Year Ended December 31, 2022

STATEMENT 3-8

TRASH

	Prior Year Actual Transactions	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Charges to Customers	\$ 21,149	\$ 21,318	\$ 21,500	\$ (182)
<b>Total Cash Receipts</b>	<u>\$ 21,149</u>	<u>\$ 21,318</u>	<u>\$ 21,500</u>	<u>\$ (182)</u>
<b>Expenditures</b>				
Personnel Services	\$ 1,712	\$ 0	\$ 900	\$ (900)
Contractual	16,617	16,425	20,800	(4,375)
Other	0	0	359	(359)
Transfer	0	0	0	0
<b>Total Expenditures</b>	<u>\$ 18,329</u>	<u>\$ 16,425</u>	<u>\$ 22,059</u>	<u>\$ (5,634)</u>
<b>Receipts Over (Under) Expenditures</b>	2,820	4,893		
<b>Unencumbered Cash - Beginning</b>	759	3,579		
<b>Unencumbered Cash - Ending</b>	<u>\$ 3,579</u>	<u>\$ 8,472</u>		

City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL  
Regulatory Basis  
For The Year Ended December 31, 2022

SCHOOL PROPERTY

STATEMENT 3-9

	Prior Year Actual Transactions	Current Year 2022
<b>Cash Receipts</b>		
Miscellaneous	\$ 0	\$ 0
Interest-Idle Funds	0	0
Sales/Rent	0	0
<b>Total Cash Receipts</b>	<u>0</u>	<u>0</u>
<b>Expenditures</b>		
Personnel Services	0	0
Contractual	0	0
Commodities	53,476	0
Capital Outlay	0	0
	10,000	0
<b>Total Expenditures</b>	<u>63,476</u>	<u>0</u>
<b>Receipts Over (Under) Expenditures</b>	(63,476)	0
<b>Unencumbered Cash - Beginning</b>	<u>63,476</u>	<u>0</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 0</u>	<u>\$ 0</u>

This is not a budgeted fund.  
See Accountant's Report and Accompanying Notes

City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL  
Regulatory Basis  
For The Year Ended December 31, 2022

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STATEMENT 3-10  
ULA MAAG/LIENBERGER

	Prior Year Actual Transactions	Current Year Actual
<b>Cash Receipts</b>		
Miscellaneous	\$ 0	\$ 0
Interest-Idle Funds	0	0
Gifts and Donations	0	0
<b>Total Cash Receipts</b>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>		
Personnel Services	0	0
Contractual	0	0
Commodities	0	0
Transfer to General Fund	60,435	10,000
<b>Total Disbursements</b>	<u>60,435</u>	<u>10,000</u>
<b>Receipts Over (Under) Expenditures</b>	(60,435)	(10,000)
<b>Unencumbered Cash - Beginning</b>	<u>269,947</u>	<u>209,512</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 209,512</u>	<u>\$ 199,512</u>

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See Accountant's Report and Accompanying Notes

City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL  
Regulatory Basis  
For The Year Ended December 31, 2022

OLIVE SCHAFER

STATEMENT 3-11

	Prior Year Actual Transactions	Current Year 2022
<b>Cash Receipts</b>		
Miscellaneous	\$ 0	\$ 0
Interest-Idle Funds	0	0
Local Contributions	0	0
Grant Funds	0	0
<b>Total Cash Receipts</b>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Cash Disbursements</b>		
Personnel Services	0	0
Contractual	0	0
Commodities	0	0
Transfer to General Fund	50,000	0
<b>Total Disbursements</b>	<u>50,000</u>	<u>0</u>
<b>Receipts Over (Under) Expenditures</b>	(50,000)	0
<b>Unencumbered Cash - Beginning</b>	<u>209,789</u>	<u>159,789</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 159,789</u>	<u>\$ 159,789</u>

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See Accountant's Report and Accompanying Notes

City of Jewell  
Jewell, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL  
Regulatory Basis  
For The Year Ended December 31, 2022

PAYROLL CLEARING FUND

STATEMENT 3-12

	Prior Year Actual Transactions	Current Year 2022
Cash Receipts Payroll Clearing	\$ 122,671	\$ 124,970
<b>Total Cash Receipts</b>	<b><u>122,671</u></b>	<b><u>124,970</u></b>
Cash Disbursements Payroll Clearing	122,671	124,970
<b>Total Disbursements</b>	<b><u>122,671</u></b>	<b><u>124,970</u></b>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

This is not a budgeted fund.  
See Accountant's Report and Accompanying Notes