

**BOURBON COUNTY, KANSAS**

Independent Auditor's Report and  
Financial Statement with  
Supplementary Information

For the Year Ended December 31, 2023

**BOURBON COUNTY, KANSAS**

For the Year Ended December 31, 2023

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**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

Board of County Commissioners  
Bourbon County, Kansas

***Adverse and Unmodified Opinions***

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Bourbon County, Kansas, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions 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 Bourbon County, Kansas, as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on 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 Bourbon County, Kansas, as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***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 Bourbon County, Kansas, 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.

***Responsibilities of Management for the Financial Statement***

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 1; 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 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.

***Auditor's 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 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 GAAS, 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 regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the schedule of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional 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 our opinion, the accompanying supplementary 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated September 1, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our 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 <https://admin.ks.gov/offices/accounts-reports/local-government/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, 2023 (Schedule 2 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 our 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 1.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
May 2, 2024

**BOURBON COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2023
General Fund	\$ 661,784.63	\$ 2,596,733.44	\$ 2,764,354.08	\$ 494,163.99	\$ 110,983.67	\$ 605,147.66
Special Purpose Funds:						
Appraiser's	42,686.13	216,677.78	224,319.40	35,044.51	4,592.62	39,637.13
Appraiser's Equipment Reserve	106,676.32	-	50,000.00	56,676.32	-	56,676.32
Bridge and Culvert	12,214.31	173,530.79	172,412.97	13,332.13	1,727.30	15,059.43
Computer Equipment Reserve	40,611.21	14,875.40	31,431.85	24,054.76	807.08	24,861.84
General Equipment Reserve	394,863.05	-	-	394,863.05	-	394,863.05
Attorney Equipment Reserve	11,170.87	-	-	11,170.87	-	11,170.87
Election	31,861.42	60,488.66	50,023.48	42,326.60	483.29	42,809.89
Election Equipment Reserve	293.00	-	-	293.00	-	293.00
Employee Benefit	355,720.47	3,820,966.52	3,924,918.97	251,768.02	182,237.12	434,005.14
Register of Deeds Tech	47,420.83	13,562.00	24,645.29	36,337.54	2,875.52	39,213.06
Treasurers Tech	15,926.70	3,390.50	9,292.09	10,025.11	-	10,025.11
Clerks Tech	25,244.53	3,390.50	2,576.59	26,058.44	-	26,058.44
Special Law Enforcement	34,913.69	31,183.80	23,981.03	42,116.46	-	42,116.46
Mental Health	3,155.77	83,990.60	87,146.37	-	19,646.37	19,646.37
Intellectual Disabilities	3,435.77	50,963.32	54,399.09	-	13,149.09	13,149.09
Public Safety	110,890.31	1,978,748.25	2,085,960.99	3,677.57	86,592.29	90,269.86
Noxious Weed	31,156.60	176,591.49	171,826.50	35,921.59	838.57	36,760.16
Noxious Weed Equipment	8,119.09	2,000.00	-	10,119.09	-	10,119.09
Road and Bridge	871.25	3,061,146.99	3,052,953.64	9,064.60	31,891.31	40,955.91
Road and Bridge Sales Tax	167,406.45	1,605,548.83	1,703,503.93	69,451.35	2,658.10	72,109.45
Road and Bridge Improvement	369,000.29	-	156,672.01	212,328.28	74,000.00	286,328.28
Special Alcohol and Drug Programs	285.91	3,282.76	3,568.67	-	193.67	193.67
Special Bridge	54,432.48	183,242.68	199,508.00	38,167.16	1,880.01	40,047.17
Special Parks and Recreation	874.93	-	-	874.93	-	874.93
Special Road Machinery	50,833.34	432,087.30	473,734.00	9,186.64	-	9,186.64
Ambulance	56,499.22	1,241,710.31	1,269,236.00	28,973.53	23,497.17	52,470.70
Ambulance Equipment Reserve	200,000.00	185,000.00	372,500.00	12,500.00	372,500.00	385,000.00
Motor Vehicle Operating	40.50	107,697.50	107,402.69	335.31	463.12	798.43
COVID Grants	202,412.71	-	44,682.99	157,729.72	-	157,729.72

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

**BOURBON COUNTY, KANSAS**  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2023
Special Purpose Funds (Continued):						
Opioid Settlement	\$ 2,699.59	\$ 36,294.47	\$ -	\$ 38,994.06	\$ -	\$ 38,994.06
Conceal and Carry Permit Fees	3,427.01	520.00	1,320.99	2,626.02	-	2,626.02
Registered Offender Fees	27,664.51	8,348.00	-	36,012.51	-	36,012.51
Bond and Interest Fund:						
Jail Bond and Interest	1,472,294.44	1,278,189.99	1,060,931.30	1,689,553.13	-	1,689,553.13
Business Funds:						
Sewer District #1	3,556.64	34,292.34	31,650.00	6,198.98	-	6,198.98
Landfill	88,419.62	653,428.04	585,166.07	156,681.59	17,584.77	174,266.36
Trust Funds:						
Prosecuting Attorney Trust	1,311.26	40.00	-	1,351.26	-	1,351.26
Prosecuting Attorney Training	11,563.93	1,289.62	835.00	12,018.55	-	12,018.55
Special Prosecutor Trust	79,925.61	1,438.63	1,300.00	80,064.24	-	80,064.24
Sheriff's Forfeiture Trust	123,528.98	21,681.00	45,580.23	99,629.75	399.90	100,029.65
Total Primary Government (Excluding Agency Funds)	<u>\$ 4,855,193.37</u>	<u>\$ 18,082,331.51</u>	<u>\$ 18,787,834.22</u>	<u>\$ 4,149,690.66</u>	<u>\$ 949,000.97</u>	<u>\$ 5,098,691.63</u>

Composition of Cash	
Cash on Hand.....	\$ 1,740.00
Demand Deposits.....	16,528,019.07
Certificates of Deposit.....	<u>1,550,000.00</u>
Total Cash	18,079,759.07
Agency Funds Per Schedule 3	<u>(12,981,067.44)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 5,098,691.63</u>

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



## **BOURBON COUNTY, KANSAS**

Notes to Financial Statement  
For the Year Ended December 31, 2023

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement and schedules of Bourbon County, Kansas (the County) have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principle standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies follow. Note 1 describes how the County's accounting policies differ from accounting principles generally accepted in the United States of America.

#### Reporting Entity

Bourbon County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Bourbon County, Kansas as a primary government. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in this financial statement.

#### Regulatory Basis Fund Types

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the County are as follows:

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 regulatory receipts (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.

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

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.).

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

### 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 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.

### Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a receipt 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 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31, such taxes are a lien on the property.

### Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligation bonds which are secured by the full faith and credit of the County. Special assessments paid prior to the issuance of general obligation bonds are recorded as receipts in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as receipts in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the County bond and interest fund to finance delinquent special assessments receivable.

### Pension Plan

Substantially all full-time County employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer, state-wide pension plan. The County's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State of Kansas.

### Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as receipts. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as receipts. The reimbursements are recorded as cash receipts when received by the County Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the County is holding 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 hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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. During the fiscal year ending December 31, 2023 the County amended the Road and Bridge Fund, Road and Bridge Sales Tax Fund, and Ambulance Fund.

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, 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 municipality 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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

- Appraiser’s Equipment Reserve Fund
- Emergency Management Performance Grant Fund
- Computer Equipment Reserve Fund
- General Equipment Reserve Fund
- Community Emergency Response Fund
- Capital Improvements Fund
- Attorney Equipment Reserve Fund
- Election Equipment Reserve Fund
- Register of Deeds Tech Fund
- Treasurers Tech Fund
- Clerks Tech Fund
- Special Law Enforcement Fund
- Noxious Weed Equipment Fund
- Road and Bridge Improvement Fund
- Special Road Machinery Fund
- Ambulance Equipment Reserve Fund
- Motor Vehicle Operating Fund
- Worksite Wellness Grant Fund
- COVID Grants Fund
- Law Enforcement Grant Fund
- Jayhawk Wind Pilot Fund
- Opioid Settlement Fund
- Other Grants Fund
- Conceal and Carry Permit Fees Fund
- Registered Offender Fees Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the County was in apparent compliance with Kansas cash basis and budget laws.

**3. 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 branch or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the bank 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 County has no other policies that would further limit interest rate risk.

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.

### 3. DEPOSITS AND INVESTMENTS

*Concentration of credit risk.* 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.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. State statutes require the County’s deposits in financial institutions to be entirely covered by federal 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. All deposits were legally secured at December 31, 2023.

*Deposits:* At year-end, the County’s carrying amount of deposits was \$18,078,019.07 and the bank balance was \$18,170,165.18. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,006,444.68 was covered by FDIC insurance and \$17,163,720.50 was collateralized with securities held by the pledging financial institution’s agent in the County’s name.

### 4. FINANCE LEASE OBLIGATIONS

The County has entered into a finance lease agreement in order to finance the acquisition of a Road Grader. Payments are made semi-annually, including interest at 3.24%. Final maturity of the lease is August 1, 2024. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2024	\$ 16,159.90
	16,159.90
Less: Imputed Interest	<u>(386.08)</u>
Net Present Value of Minimum Lease Payments	15,773.82
Less: Current Maturities	<u>(15,773.82)</u>
Long-Term Finance Lease Obligations	<u>\$ 0.00</u>

The County has entered into a finance lease agreement in order to finance the acquisition of a John Deere Wheel Loader. Payments are made semi-annually, including interest at 3.24%. Final maturity of the lease is October 1, 2024. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2024	\$ 46,770.48
	46,770.48
Less: Imputed Interest	<u>(1,115.55)</u>
Net Present Value of Minimum Lease Payments	45,654.93
Less: Current Maturities	<u>(45,654.93)</u>
Long-Term Finance Lease Obligations	<u>\$ 0.00</u>

**4. FINANCE LEASE OBLIGATIONS** (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of equipment for the jail. Payments are made semi-annually, including interest varying between 2.00% and 4.50%. Final maturity of the lease is September 1, 2035. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2024	\$ 140,475.00
2025	142,775.00
2026	144,925.00
2027	141,925.00
2028	142,425.00
2029-2033	690,200.00
2034-2035	<u>279,000.00</u>
	1,681,725.00
Less: Imputed Interest	<u>(351,725.00)</u>
Net Present Value of Minimum Lease Payments	1,330,000.00
Less: Current Maturities	<u>(90,000.00)</u>
Long-Term Finance Lease Obligations	<u>\$1,240,000.00</u>

The County has entered into a finance lease agreement in order to finance the acquisition of three Chevrolet Tahoe's. Payments are made monthly, including interest at 4.99%. Final maturity of the lease is September 1, 2024. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2024	\$ 19,118.95
	19,118.95
Less: Imputed Interest	<u>(322.54)</u>
Net Present Value of Minimum Lease Payments	18,796.41
Less: Current Maturities	<u>(18,796.41)</u>
Long-Term Finance Lease Obligations	<u>\$ 0.00</u>

The County has entered into a finance lease agreement in order to finance the acquisition of two Mack Trucks. Payments are made semi-annually, including interest at 2.28%. Final maturity of the lease is December 5, 2024. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2024	\$ 47,042.47
	47,042.47
Less: Imputed Interest	<u>(793.99)</u>
Net Present Value of Minimum Lease Payments	46,248.48
Less: Current Maturities	<u>(46,248.48)</u>
Long-Term Finance Lease Obligations	<u>\$ 0.00</u>

**4. FINANCE LEASE OBLIGATIONS** (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of a 2021 Mini Excavator. Payments are made monthly, including interest at 2.64%. Final maturity of the lease is October 15, 2025. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2024	\$ 19,814.04
2025	<u>16,511.70</u>
	36,325.74
Less: Imputed Interest	<u>(903.22)</u>
Net Present Value of Minimum Lease Payments	35,422.52
Less: Current Maturities	<u>(19,109.00)</u>
Long-Term Finance Lease Obligations	<u>\$ 16,313.52</u>

The County has entered into a finance lease agreement in order to finance the acquisition of 2022 Rock Crusher. Payments are made annually, including interest at 3.91%. Final maturity of the lease is May 15, 2032. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2024	\$ 117,331.61
2025	117,331.61
2026	117,331.61
2027	117,331.61
2028	117,331.61
2029-2032	<u>469,326.44</u>
	1,055,984.49
Less: Imputed Interest	<u>(180,141.32)</u>
Net Present Value of Minimum Lease Payments	875,843.17
Less: Current Maturities	<u>(82,992.32)</u>
Long-Term Finance Lease Obligations	<u>\$ 792,850.85</u>

The County has entered into a finance lease agreement in order to finance the acquisition of In Car Cameras. Payments are made monthly, including interest at 2.75%. Final maturity of the lease is March 1, 2027. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2024	\$ 37,742.54
2025	41,173.68
2026	41,173.68
2027	<u>10,293.42</u>
	130,383.32
Less: Imputed Interest	<u>(5,730.38)</u>
Net Present Value of Minimum Lease Payments	124,652.94
Less: Current Maturities	<u>(34,957.89)</u>
Long-Term Finance Lease Obligations	<u>\$ 89,695.05</u>

**4. FINANCE LEASE OBLIGATIONS** (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of a Durango. Payments are made monthly, including interest at 5.190%. Final maturity of the lease is June 5, 2028. Future minimum lease payments are as follows:

<u>Year Ended December 31</u>	<u>Totals</u>
2024	\$ 35,087.69
2025	38,277.48
2026	38,277.48
2027	38,277.48
2028	<u>19,138.74</u>
	169,058.87
Less: Imputed Interest	<u>(18,266.81)</u>
Net Present Value of Minimum	
Lease Payments	150,792.06
Less: Current Maturities	<u>(28,525.29)</u>
Long-Term Finance Lease Obligations	<u>\$ 122,266.77</u>



## 5. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions	Reductions/ Principal Paid	Balances End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Series 2015	3.5-5%	September 1, 2015	\$ 6,850,000.00	September 1, 2035	\$ 290,000.00	\$ -	\$ 290,000.00	\$ -	\$ 8,700.00
Series 2016	3.5-5%	January 25, 2016	300,000.00	March 1, 2026	132,900.00	-	31,500.00	101,400.00	5,858.75
Series 2021-A	.25-2.15%	February 9, 2021	5,310,000.00	September 1, 2035	5,230,000.00	-	50,000.00	5,180,000.00	80,385.00
Series 2021-B (Sewer)	3.0-2.5%	June 10, 2021	685,000.00	September 1, 2049	640,000.00	-	15,000.00	625,000.00	16,650.00
<b>Finance Leases</b>									
Road Grader	3.19%	April 1, 2014	122,875.00	February 1, 2023	15,599.61	-	15,599.61	-	374.29
Road Grader	3.24%	December 22, 2014	122,875.00	August 1, 2024	31,049.40	-	15,275.58	15,773.82	884.32
JD Wheel Loader	3.24%	April 17, 2015	357,338.00	October 1, 2024	89,869.92	-	44,214.99	45,654.93	2,555.49
JD 624K Loader	2.91%	March 22, 2016	148,713.00	December 1, 2023	23,613.51	-	23,613.51	-	315.31
Jail Equipment	2-4.5%	November 29, 2016	1,770,000.00	September 1, 2035	1,415,000.00	-	85,000.00	1,330,000.00	54,675.00
2 Caterpillar Graders	3.20%	January 4, 2018	376,932.00	June 1, 2023	81,329.26	-	81,329.26	-	2,670.05
3 Chevrolet Tahoe's	4.99%	July 9, 2019	140,535.00	September 1, 2024	51,301.54	-	32,505.13	18,796.41	1,970.87
2 2021 Mack Trucks	2.28%	May 4, 2020	223,538.00	December 5, 2024	91,553.83	-	45,305.35	46,248.48	1,829.91
2021 Mini Excavator	2.64%	October 15, 2021	75,136.44	October 15, 2025	54,034.17	-	18,611.65	35,422.52	1,202.39
2022 Rock Crusher	3.91%	May 17, 2022	956,000.00	May 15, 2032	956,000.00	-	80,156.83	875,843.17	37,174.78
In Car Cameras	2.75%	March 1, 2022	191,931.00	March 1, 2027	161,790.29	-	37,137.35	124,652.94	4,242.19
Durango	5.19%	June 5, 2023	168,252.00	June 5, 2028	168,252.00	-	17,459.94	150,792.06	5,268.59
					<u>\$ 9,432,293.53</u>	<u>\$ -</u>	<u>\$ 882,709.20</u>	<u>\$ 8,549,584.33</u>	<u>\$ 224,756.94</u>

## 5. LONG-TERM DEBT (Continued)

Current maturities of long-term debt and interest for the next five years and five year increments through maturity is as follows:

Issue	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	2049	Totals
<b>Principal Payments</b>											
<b>General Obligation Bonds</b>											
Series 2016	\$ 32,600.00	\$ 33,800.00	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,400.00
Series 2021-A	355,000.00	370,000.00	380,000.00	390,000.00	405,000.00	2,255,000.00	1,025,000.00	-	-	-	5,180,000.00
Series 2021-B (Sewer)	15,000.00	20,000.00	20,000.00	20,000.00	20,000.00	100,000.00	120,000.00	125,000.00	150,000.00	35,000.00	625,000.00
<b>Finance Leases</b>											
Road Grader	15,773.82	-	-	-	-	-	-	-	-	-	15,773.82
JD Wheel Loader	45,654.93	-	-	-	-	-	-	-	-	-	45,654.93
Jail Equipment	90,000.00	95,000.00	100,000.00	100,000.00	105,000.00	575,000.00	265,000.00	-	-	-	1,330,000.00
3 Chevrolet Tahoe's	18,796.41	-	-	-	-	-	-	-	-	-	18,796.41
2 2021 Mack Trucks	46,248.48	-	-	-	-	-	-	-	-	-	46,248.48
2021 Mini Excavator	19,109.00	16,313.52	-	-	-	-	-	-	-	-	35,422.52
2022 Rock Crusher	82,992.32	86,331.14	89,706.69	93,214.22	96,802.81	426,795.99	-	-	-	-	875,843.17
In Car Cameras	34,957.89	39,171.53	40,277.77	10,245.75	-	-	-	-	-	-	124,652.94
Durango	28,525.29	32,702.48	34,440.69	36,271.31	18,852.29	-	-	-	-	-	150,792.06
<b>Total Principal Payments</b>	<b>784,658.14</b>	<b>693,318.67</b>	<b>699,425.15</b>	<b>649,731.28</b>	<b>645,655.10</b>	<b>3,356,795.99</b>	<b>1,410,000.00</b>	<b>125,000.00</b>	<b>150,000.00</b>	<b>35,000.00</b>	<b>8,549,584.33</b>
<b>Interest Payments</b>											
<b>General Obligation Bonds</b>											
Series 2016	4,255.00	2,595.00	875.00	-	-	-	-	-	-	-	7,725.00
Series 2021-A	80,160.00	77,852.50	74,707.50	70,907.50	66,227.50	233,935.00	32,712.50	-	-	-	636,502.50
Series 2021-B (Sewer)	16,200.00	15,750.00	15,150.00	14,550.00	13,950.00	61,350.00	48,000.00	32,500.00	15,625.00	875.00	233,950.00
<b>Finance Leases</b>											
Road Grader	386.08	-	-	-	-	-	-	-	-	-	386.08
JD Wheel Loader	1,115.55	-	-	-	-	-	-	-	-	-	1,115.55
Jail Equipment	50,475.00	47,775.00	44,925.00	41,925.00	37,425.00	115,200.00	14,000.00	-	-	-	351,725.00
3 Chevrolet Tahoe's	322.54	-	-	-	-	-	-	-	-	-	322.54
2 2021 Mack Trucks	793.99	-	-	-	-	-	-	-	-	-	793.99
2021 Mini Excavator	705.04	198.18	-	-	-	-	-	-	-	-	903.22
2022 Rock Crusher	34,339.29	31,000.47	27,624.92	24,117.39	20,528.80	42,530.45	-	-	-	-	180,141.32
In Car Cameras	2,784.65	2,002.15	895.91	47.67	-	-	-	-	-	-	5,730.38
Durango	6,562.40	5,575.00	3,836.79	2,006.17	286.45	-	-	-	-	-	18,266.81
<b>Total Interest Payments</b>	<b>198,099.54</b>	<b>182,748.30</b>	<b>168,015.12</b>	<b>153,553.73</b>	<b>138,417.75</b>	<b>453,015.45</b>	<b>94,712.50</b>	<b>32,500.00</b>	<b>15,625.00</b>	<b>875.00</b>	<b>1,437,562.39</b>
<b>Total Principal and Interest</b>	<b>\$ 982,757.68</b>	<b>\$ 876,066.97</b>	<b>\$ 867,440.27</b>	<b>\$ 803,285.01</b>	<b>\$ 784,072.85</b>	<b>\$ 3,809,811.44</b>	<b>\$ 1,504,712.50</b>	<b>\$ 157,500.00</b>	<b>\$ 165,625.00</b>	<b>\$ 35,875.00</b>	<b>\$ 9,987,146.72</b>

## **6. DEFINED BENEFIT PENSION PLAN**

### General Information about the Pension Plan

*Plan description.* The 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 the KPERS website at [www.kpers.org](http://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 established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and 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.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were \$443,287.46 for the year ended December 31, 2023.

### Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was \$6,687,045.00. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## **7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### *Death and Disability Other Post-Employment Benefits*

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits 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 is set at 1% for the year ended December 31, 2023.

## **7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)**

### *Compensated Absences:*

All regular full-time employees are eligible for vacation benefits. Vacation time accumulates at the rate of one day per month starting on the last day of the seventh month of employment. Vacation leave will be credited on January 1 of each new year and will not accumulate from year to year. Employees with less than two years of service will accumulate and carry over vacation leave from December to January. The years of service must have been acquired before January 1 of the new year to obtain vacation days. A maximum of 15 vacation days may be accumulated for two to ten years of service and more than ten years maximum accrual is 20 vacation days. Unused vacation benefits are paid to employees when employment with the County terminates.

All regular full-time employees are also eligible for sick leave benefits. Sick time accumulates at the rate of one day per month and cannot be taken until the last day of the seventh month of employment. A maximum of 120 sick leave days may be accumulated.

Upon ten years of service and the maximum of 120 days obtained, any additional accrued sick leave earned by the employee will be compensated, at the end of each calendar year, at the rate of 25% of the days over the maximum per calendar year.

After ten full years of continuous service, upon retirement or termination in good standing, the employee will be compensated for 25% of the accumulated sick days.

The County determines a liability for compensated absences when the following conditions are met:

1. The County's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the County has accrued a liability for annual leave and sick leave, which has been earned, but not taken, by County employees. The estimated liability at December 31, 2023, was \$19,420.01 for annual leave and \$32,620.22 for sick leave.

### *Other Post Employment Benefits:*

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of 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 County 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 County under this program.

## **8. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The County manages these risks of loss through the purchase of various insurance policies.

**8. RISK MANAGEMENT** (Continued)

The County has been unable to obtain workers' compensation insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas Workers Risk Cooperative for Counties (KWORC). The County participates in the decision making of KWORC through trustee representation. KWORC files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KWORC for its workers' compensation insurance coverage. The agreement to participate provides that KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The County has been unable to obtain liability insurance at a cost it considers to be economically justifiable. For this reason, the County has joined together with other counties in the State to participate in the Kansas County Association Multi-Line Pool (KCAMP). The County participates in the decision making of KCAMP through trustee representation. KCAMP files its annual audited financial statements with the Kansas Insurance Commissioner. The County pays annual premium to KCAMP for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

**9. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

**10. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
Jail and Bond Interest	Public Safety	K.S.A. 19-119	\$ 105,000.00
Appraiser's Equipment Reserve	Appraiser's	K.S.A. 19-119	50,000.00
Noxious Weed	Noxious Weed Equipment	K.S.A. 2-1318	2,000.00
Road and Bridge Sales Tax	Road and Bridge	K.S.A. 68-141g	600,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	35,000.00
Road and Bridge	Special Road Machinery	K.S.A. 68-141g	432,087.30
Ambulance	Ambulance Equipment Reserve	K.S.A. 12-110d	185,000.00

**11. SUBSEQUENT EVENTS**

The County evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

## **SUPPLEMENTARY INFORMATION**

**BOURBON COUNTY, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 (Budgeted Funds Only)  
 For the Year Ended December 31, 2023

Fund	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance - Over (Under)
General Fund	\$ 2,984,495.00	\$ 2,764,354.08	\$ (220,140.92)
Special Purpose Funds:			
Appraiser's	245,000.00	224,319.40	(20,680.60)
Bridge and Culvert	195,000.00	172,412.97	(22,587.03)
Election	83,154.00	50,023.48	(33,130.52)
Employee Benefit	4,030,937.00	3,924,918.97	(106,018.03)
Mental Health	90,000.00	87,146.37	(2,853.63)
Intellectual Disabilities	55,000.00	54,399.09	(600.91)
Public Safety	2,085,961.00	2,085,960.99	(0.01)
Noxious Weed	208,500.00	171,826.50	(36,673.50)
Road and Bridge	3,121,512.00	3,052,953.64	(68,558.36)
Road and Bridge Sales Tax	1,787,113.00	1,703,503.93	(83,609.07)
Special Alcohol & Drug Programs	4,500.00	3,568.67	(931.33)
Special Bridge	199,508.00	199,508.00	-
Special Parks and Recreation	1,802.00	-	(1,802.00)
Ambulance	1,269,236.00	1,269,236.00	-
Mercy Medical Building	895,000.00	-	(895,000.00)
Bond and Interest Funds:			
Jail Bond and Interest	1,185,107.00	1,060,931.30	(124,175.70)
Business Funds:			
Sewer District #1	31,650.00	31,650.00	-
Landfill	600,623.00	585,166.07	(15,456.93)



**BOURBON COUNTY, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 1,089,382.43	\$ 1,186,567.11	\$ 1,234,030.00	\$ (47,462.89)
Delinquent Tax	103,108.97	26,372.44	50,000.00	(23,627.56)
Motor Vehicle Tax	169,699.85	135,441.69	139,957.00	(4,515.31)
Recreational Vehicle Tax	2,602.43	2,150.88	2,163.00	(12.12)
16/20 M Truck Tax	9,629.94	8,518.91	5,990.00	2,528.91
Commercial Vehicle Tax	5,950.88	3,105.03	3,362.00	(256.97)
Excise Tax	51.82	34.33	-	34.33
Watercraft Tax	-	-	1,118.00	(1,118.00)
Neighborhood Revitalization	(26,879.52)	(27,073.16)	(26,518.00)	(555.16)
In Lieu of Tax	365,625.00	365,625.00	365,000.00	625.00
Interest on Taxes	312,864.95	134,107.13	200,000.00	(65,892.87)
Intergovernmental				
Local Alcoholic Liquor Tax	874.93	-	-	-
Franchise Tax	2,482.64	1,692.62	2,500.00	(807.38)
Federal Grants	-	18,776.00	18,776.00	-
State Grants	688.52	2,280.50	500.00	1,780.50
Licenses, Fees and Permits				
Recording Fees	116,641.50	97,310.59	120,000.00	(22,689.41)
Officer Fees	34,243.81	22,707.74	-	22,707.74
Diversion Fees	26,925.00	19,133.15	15,000.00	4,133.15
Use of Money and Property				
Interest on Investment	144,189.81	459,054.60	30,000.00	429,054.60
Leases	13,680.00	12,680.00	14,000.00	(1,320.00)
Other Receipts				
Reimbursements from -				
Diversion Coordinator	-	65,538.62	30,000.00	35,538.62
Other	-	12,419.00	85,000.00	(72,581.00)
Reimbursed Expense	88,937.67	4,632.28	10,500.00	(5,867.72)
Miscellaneous	(1,693.80)	10,658.98	12,000.00	(1,341.02)
Operating Transfers from				
Motor Vehicle Operating Fund	36,124.46	35,000.00	30,000.00	5,000.00
Residual Transfers from:				
Community Emergency Response Fund	492.54	-	-	-
Worksite Wellness Grant Fund	34.88	-	-	-
Mercy Medical Building Fund	48,172.04	-	-	-
Jayhawk Wind PILOT Fund	7,917.20	-	-	-
<b>Total Receipts</b>	<b>2,551,747.95</b>	<b>2,596,733.44</b>	<b>\$ 2,343,378.00</b>	<b>\$ 253,355.44</b>

**BOURBON COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
County Commissioners				
Personal Services	\$ 63,343.30	\$ 64,408.08	\$ 64,250.00	\$ 158.08
Contractual Services	2,119.00	5,437.19	5,500.00	(62.81)
Commodities	-	1,190.68	1,500.00	(309.32)
County Clerk				
Personal Services	112,683.99	95,126.55	107,900.00	(12,773.45)
Contractual Services	4,810.11	4,960.21	4,050.00	910.21
Commodities	3,249.43	4,274.92	9,000.00	(4,725.08)
County Treasurer				
Personal Services	91,847.13	97,100.69	101,862.00	(4,761.31)
Contractual Services	34,537.10	18,632.36	35,234.00	(16,601.64)
Commodities	488.01	1,101.51	500.00	601.51
County Attorney				
Personal Services	293,150.65	304,972.51	338,016.00	(33,043.49)
Contractual Services	77,929.20	53,431.29	55,000.00	(1,568.71)
Commodities	3,940.68	4,314.04	4,000.00	314.04
Capital Outlay	2,150.00	8,719.65	10,000.00	(1,280.35)
County Counselor				
Personal Services	58,500.00	58,500.00	68,000.00	(9,500.00)
Contractual Services	12,200.00	209.70	22,000.00	(21,790.30)
Register of Deeds				
Personal Services	84,047.25	100,108.80	87,806.00	12,302.80
Contractual Services	3,866.88	2,658.43	5,460.00	(2,801.57)
Commodities	1,280.94	1,986.88	2,500.00	(513.12)
County Sheriff/Correctional				
Contractual Services	-	2,292.93	-	2,292.93
Commodities	-	214.26	-	214.26
Correctional Center				
Contractual Services	-	2,712.22	-	2,712.22
Courthouse General				
Personal Services	71,964.55	75,352.43	70,853.00	4,499.43
Contractual Services	541,454.41	518,569.62	450,000.00	68,569.62
Commodities	45,684.58	37,661.81	60,000.00	(22,338.19)
Reimbursed Expense	(2,350.81)	-	-	-
Coroner				
Contractual Services	35,485.00	35,009.00	35,000.00	9.00
County Finance				
Personal Services	96,927.03	95,100.10	95,000.00	100.10
Contractual Services	304.00	637.37	-	637.37
Commodities	247.49	1,760.04	2,500.00	(739.96)

**BOURBON COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
District Court				
Personal Services	\$ 53,752.03	\$ 58,284.17	\$ 56,930.00	\$ 1,354.17
Contractual Services	237,620.93	224,010.34	240,460.00	(16,449.66)
Commodities	40,663.13	36,778.22	26,000.00	10,778.22
Capital Outlay	-	-	3,000.00	(3,000.00)
Emergency Preparedness				
Personal Services	37,787.30	37,794.85	38,356.00	(561.15)
Contractual Services	5,198.72	17,305.67	29,776.00	(12,470.33)
Commodities	2,539.57	928.05	9,500.00	(8,571.95)
Capital Outlay	-	-	1,500.00	(1,500.00)
Information Technology				
Personal Services	146,114.78	133,411.09	145,000.00	(11,588.91)
Contractual Services	114,521.17	117,968.53	113,600.00	4,368.53
Commodities	9,069.56	9,903.27	8,975.00	928.27
Capital Outlay	1,566.51	952.22	-	952.22
Dispatch				
Contractual Services	25,000.00	50,000.00	50,000.00	-
Juvenile Detention				
Contractual Services	86,584.89	81,226.94	90,000.00	(8,773.06)
Health and Welfare - Ambulance				
Contractual Services	-	14,363.48	-	14,363.48
Economic Development				
Contractual Services	163,439.89	79.98	-	79.98
Appropriation	4,554.00	185,554.00	-	185,554.00
Appropriations for Health and Welfare				
Health Board	90,750.00	90,750.00	90,750.00	-
Elderly Appropriation	48,600.00	48,600.00	48,600.00	-
Appropriations for General Government				
Conservation District	40,000.00	50,000.00	40,000.00	10,000.00
Appropriations for Cultural and Recreation				
Fair Board	10,000.00	10,000.00	10,000.00	-
General Government-Contingency				
Trial	-	-	50,000.00	(50,000.00)
Jayhawk Wind PILOT	-	-	165,000.00	(165,000.00)
Reserves	-	-	109,807.00	(109,807.00)

**BOURBON COUNTY, KANSAS  
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Debt Service				
Principal	\$ 41,000.00	\$ -	\$ 21,000.00	\$ (21,000.00)
Interest	1,226.75	-	310.00	(310.00)
Operating Transfers to:				
Computer Equipment Reserve Fund	10,000.00	-	-	-
General Equipment Reserve Fund	130,406.23	-	-	-
Total Expenditures	<u>2,940,255.38</u>	<u>2,764,354.08</u>	<u>\$ 2,984,495.00</u>	<u>\$ (220,140.92)</u>
Receipts Over(Under) Expenditures	(388,507.43)	(167,620.64)		
Unencumbered Cash, Beginning	<u>1,050,292.06</u>	<u>661,784.63</u>		
Unencumbered Cash, Ending	<u>\$ 661,784.63</u>	<u>\$ 494,163.99</u>		

**BOURBON COUNTY, KANSAS  
APPRAISER'S FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 189,370.39	\$ 136,423.87	\$ 140,921.00	\$ (4,497.13)
Delinquent Tax	13,621.15	3,976.39	3,500.00	476.39
Motor Vehicle Tax	30,995.19	23,543.41	24,320.00	(776.59)
Recreational Vehicle Tax	475.36	373.89	376.00	(2.11)
16/20 M Truck Tax	1,319.20	1,544.73	1,041.00	503.73
Commercial Vehicle Tax	828.27	539.77	584.00	(44.23)
Watercraft Tax	-	-	194.00	(194.00)
Excise Tax	9.47	5.96	-	5.96
Neighborhood Revitalization	(4,672.42)	(3,091.74)	(3,230.00)	138.26
Licenses, Fees, and Permits				
Officer Fees	2,325.50	361.50	-	361.50
Other Receipts				
Reimbursed Expenditure	841.66	3,000.00	11,500.00	(8,500.00)
Operating Transfers from Appraiser's Equipment Reserve Fund	-	50,000.00	-	50,000.00
<b>Total Receipts</b>	<b>235,113.77</b>	<b>216,677.78</b>	<b>\$ 179,206.00</b>	<b>\$ 37,471.78</b>
Expenditures				
General Government				
Personal Services	196,459.90	196,913.03	\$ 200,000.00	\$ (3,086.97)
Contractual Services	52,191.93	11,763.33	35,000.00	(23,236.67)
Commodities	16,938.23	15,643.04	10,000.00	5,643.04
<b>Total Expenditures</b>	<b>265,590.06</b>	<b>224,319.40</b>	<b>\$ 245,000.00</b>	<b>\$ (20,680.60)</b>
Receipts Over(Under) Expenditures	(30,476.29)	(7,641.62)		
Unencumbered Cash, Beginning	73,162.42	42,686.13		
Unencumbered Cash, Ending	<u>\$ 42,686.13</u>	<u>\$ 35,044.51</u>		

**BOURBON COUNTY, KANSAS**  
**APPRAISER'S EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees and Permits		
Neighborhood Revitalization	\$ 65,000.00	\$ -
Neighborhood Revitalization Fee	37,155.22	-
	102,155.22	-
Total Receipts		
Expenditures		
General		
Capital Outlay	34,683.00	-
Operating Transfers to:		
Computer Equipment Reserve	20,000.00	-
Fund	-	50,000.00
Appraiser's Fund	-	50,000.00
Total Expenditures	54,683.00	50,000.00
Receipts Over(Under) Expenditures	47,472.22	(50,000.00)
Unencumbered Cash, Beginning	59,204.10	106,676.32
Unencumbered Cash, Ending	\$ 106,676.32	\$ 56,676.32

**BOURBON COUNTY, KANSAS**  
**BRIDGE AND CULVERT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 148,938.90	\$ 139,029.62	\$ 144,220.00	\$ (5,190.38)
Delinquent Tax	9,345.70	2,828.65	-	2,828.65
Motor Vehicle Tax	22,008.65	18,517.70	19,127.00	(609.30)
Recreational Vehicle Tax	337.51	294.07	295.00	(0.93)
16/20 M Truck Tax	987.09	1,097.25	818.00	279.25
Commercial Vehicle Tax	618.36	424.52	459.00	(34.48)
Watercraft Tax	-	-	153.00	(153.00)
Excise Tax	6.72	4.70	-	4.70
Neighborhood Revitalization	(3,674.98)	(3,164.81)	(3,087.00)	(77.81)
License, Fees and Permits				
Culvert Sales	13,382.28	14,371.59	20,000.00	(5,628.41)
Other Receipts				
Miscellaneous	1,516.25	127.50	-	127.50
Total Receipts	<u>193,466.48</u>	<u>173,530.79</u>	<u>\$ 181,985.00</u>	<u>\$ (8,454.21)</u>
Expenditures				
Streets and Highways				
Personal Services	120,693.08	80,378.10	\$ 105,000.00	\$ (24,621.90)
Contractual Services	6,977.10	14,527.99	10,000.00	4,527.99
Commodities	115,869.49	77,506.88	80,000.00	(2,493.12)
Total Expenditures	<u>243,539.67</u>	<u>172,412.97</u>	<u>\$ 195,000.00</u>	<u>\$ (22,587.03)</u>
Receipts Over(Under) Expenditures	(50,073.19)	1,117.82		
Unencumbered Cash, Beginning	<u>62,287.50</u>	<u>12,214.31</u>		
Unencumbered Cash, Ending	<u>\$ 12,214.31</u>	<u>\$ 13,332.13</u>		

**BOURBON COUNTY, KANSAS**  
**EMERGENCY MANAGEMENT PERFORMANCE GRANT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant	\$ 36,012.00	\$ -
Total Receipts	<u>36,012.00</u>	<u>-</u>
Expenditures		
General		
Contractual Services	<u>63,113.20</u>	<u>-</u>
Total Expenditures	<u>63,113.20</u>	<u>-</u>
Receipts Over(Under) Expenditures	(27,101.20)	-
Unencumbered Cash, Beginning	<u>27,101.20</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



**BOURBON COUNTY, KANSAS**  
**COMPUTER EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursement	\$ 4,500.00	\$ 8,096.40
Miscellaneous	-	6,779.00
Operating Transfers to:		
General Fund	10,000.00	-
Appraiser's Equipment Reserve Fund	20,000.00	-
Total Receipts	34,500.00	14,875.40
Expenditures		
General		
Capital Outlay	13,233.09	31,431.85
Total Expenditures	13,233.09	31,431.85
Receipts Over(Under) Expenditures	21,266.91	(16,556.45)
Unencumbered Cash, Beginning	19,344.30	40,611.21
Unencumbered Cash, Ending	\$ 40,611.21	\$ 24,054.76

**BOURBON COUNTY, KANSAS**  
**GENERAL EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ 130,406.23	\$ -
Residual Transfers from Capital Improvements Fund	248,601.19	-
Total Receipts	379,007.42	-
Expenditures		
General Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	379,007.42	-
Unencumbered Cash, Beginning	15,855.63	394,863.05
Unencumbered Cash, Ending	\$ 394,863.05	\$ 394,863.05

**BOURBON COUNTY, KANSAS**  
**COMMUNITY EMERGENCY RESPONSE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Residual Transfers to General Fund	492.54	-
Total Expenditures	492.54	-
Receipts Over(Under) Expenditures	(492.54)	-
Unencumbered Cash, Beginning	492.54	-
Unencumbered Cash, Ending	\$ -	\$ -

**BOURBON COUNTY, KANSAS**  
**CAPITAL IMPROVEMENTS FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Residual Transfers to General Equipment Reserve Fund	248,601.19	-
Total Expenditures	248,601.19	-
Receipts Over(Under) Expenditures	(248,601.19)	-
Unencumbered Cash, Beginning	248,601.19	-
Unencumbered Cash, Ending	\$ -	\$ -

**BOURBON COUNTY, KANSAS**  
**ATTORNEY EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from General Fund	<u>\$ -</u>	<u>\$ -</u>
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
General Capital Outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>11,170.87</u>	<u>11,170.87</u>
Unencumbered Cash, Ending	<u><u>\$ 11,170.87</u></u>	<u><u>\$ 11,170.87</u></u>

**BOURBON COUNTY, KANSAS**  
**ELECTION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes</b>				
Ad Valorem Tax	\$ 72,303.08	\$ 50,625.53	\$ 52,219.00	\$ (1,593.47)
Delinquent Tax	3,735.31	1,210.36	-	1,210.36
Motor Vehicle Tax	9,187.05	8,989.80	9,287.00	(297.20)
Recreational Vehicle Tax	140.91	142.85	143.00	(0.15)
16/20 M Truck Tax	450.31	458.10	397.00	61.10
Commercial Vehicle Tax	280.86	206.09	223.00	(16.91)
Excise Tax	2.81	2.28	-	2.28
Watercraft Tax	-	-	74.00	(74.00)
Neighborhood Revitalization	(1,784.17)	(1,146.35)	(1,819.00)	672.65
<b>Total Receipts</b>	<b>84,316.16</b>	<b>60,488.66</b>	<b>60,524.00</b>	<b>\$ (35.34)</b>
<b>Expenditures</b>				
<b>General</b>				
Personal Services	19,369.16	30,628.61	\$ 28,154.00	\$ 2,474.61
Contractual Services	23,109.87	8,524.70	30,000.00	(21,475.30)
Commodities	12,470.17	10,870.17	10,000.00	870.17
Operating Transfers to Election Equipment Reserve	23,000.00	-	15,000.00	(15,000.00)
<b>Total Expenditures</b>	<b>77,949.20</b>	<b>50,023.48</b>	<b>\$ 83,154.00</b>	<b>\$ (33,130.52)</b>
Receipts Over(Under) Expenditures	6,366.96	10,465.18		
Unencumbered Cash, Beginning	25,494.46	31,861.42		
Unencumbered Cash, Ending	<b>\$ 31,861.42</b>	<b>\$ 42,326.60</b>		

**BOURBON COUNTY, KANSAS**  
**ELECTION EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from Election Fund	\$ 23,000.00	\$ -
Total Receipts	<u>23,000.00</u>	<u>-</u>
Expenditures		
General Capital Outlay	<u>144,682.00</u>	<u>-</u>
Total Expenditures	<u>144,682.00</u>	<u>-</u>
Receipts Over(Under) Expenditures	(121,682.00)	-
Unencumbered Cash, Beginning	<u>121,975.00</u>	<u>293.00</u>
Unencumbered Cash, Ending	<u>\$ 293.00</u>	<u>\$ 293.00</u>

**BOURBON COUNTY, KANSAS**  
**EMPLOYEE BENEFIT FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 1,861,497.46	\$ 2,016,481.37	\$ 2,096,553.00	\$ (80,071.63)
Delinquent Tax	89,098.44	28,782.69	25,000.00	3,782.69
Motor Vehicle Tax	206,167.03	231,470.06	239,200.00	(7,729.94)
Recreational Vehicle Tax	3,161.64	3,675.73	3,695.00	(19.27)
16/20 M Truck Tax	8,865.13	10,272.52	10,235.00	37.52
Commercial Vehicle Tax	5,564.35	5,306.51	5,746.00	(439.49)
Excise Tax	62.95	58.66	-	58.66
Watercraft Tax	-	-	1,912.00	(1,912.00)
Neighborhood Revitalization	(45,937.37)	(45,994.41)	(44,871.00)	(1,123.41)
Other Receipts				
Miscellaneous	117.98	-	-	-
Reimbursements - Other Funds	-	465.09	-	465.09
Reimbursed Expenses	1,377,862.89	1,570,448.30	1,383,750.00	186,698.30
<b>Total Receipts</b>	<b>3,506,460.50</b>	<b>3,820,966.52</b>	<b>\$ 3,721,220.00</b>	<b>\$ 99,746.52</b>
Expenditures				
Employee Benefits				
Personal Services	-	23,950.25	\$ -	\$ 23,950.25
Contractual Services	-	31,491.98	-	31,491.98
Social Security	340,547.31	360,260.59	397,190.00	(36,929.41)
KPERS Retirement	415,956.21	443,237.77	491,747.00	(48,509.23)
Unemployment	4,961.48	22,414.89	-	22,414.89
Health	2,646,368.90	2,958,125.20	3,042,000.00	(83,874.80)
Other Insurance	5,542.89	5,784.29	-	5,784.29
Workers Compensation	38,945.00	79,654.00	100,000.00	(20,346.00)
<b>Total Expenditures</b>	<b>3,452,321.79</b>	<b>3,924,918.97</b>	<b>\$ 4,030,937.00</b>	<b>\$ (106,018.03)</b>
Receipts Over(Under) Expenditures	54,138.71	(103,952.45)		
Unencumbered Cash, Beginning	301,581.76	355,720.47		
Unencumbered Cash, Ending	<u>\$ 355,720.47</u>	<u>\$ 251,768.02</u>		



**BOURBON COUNTY, KANSAS**  
**REGISTER OF DEEDS TECH FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 11,704.02	\$ 13,562.00
Total Receipts	<u>11,704.02</u>	<u>13,562.00</u>
Expenditures		
General		
Personal Services	1,369.42	-
Capital Outlay	<u>3,250.78</u>	<u>24,645.29</u>
Total Expenditures	<u>4,620.20</u>	<u>24,645.29</u>
Receipts Over(Under) Expenditures	7,083.82	(11,083.29)
Unencumbered Cash, Beginning	<u>40,337.01</u>	<u>47,420.83</u>
Unencumbered Cash, Ending	<u>\$ 47,420.83</u>	<u>\$ 36,337.54</u>

**BOURBON COUNTY, KANSAS**  
**TREASURERS TECH FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,999.00	\$ 3,390.50
Total Receipts	<u>3,999.00</u>	<u>3,390.50</u>
Expenditures		
General		
Capital Outlay	<u>-</u>	<u>9,292.09</u>
Total Expenditures	<u>-</u>	<u>9,292.09</u>
Receipts Over(Under) Expenditures	3,999.00	(5,901.59)
Unencumbered Cash, Beginning	<u>11,927.70</u>	<u>15,926.70</u>
Unencumbered Cash, Ending	<u>\$ 15,926.70</u>	<u>\$ 10,025.11</u>

**BOURBON COUNTY, KANSAS**  
**CLERKS TECH FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,999.00	\$ 3,390.50
Total Receipts	<u>3,999.00</u>	<u>3,390.50</u>
Expenditures		
General		
Capital Outlay	<u>2,123.44</u>	<u>2,576.59</u>
Total Expenditures	<u>2,123.44</u>	<u>2,576.59</u>
Receipts Over(Under) Expenditures	1,875.56	813.91
Unencumbered Cash, Beginning	<u>23,368.97</u>	<u>25,244.53</u>
Unencumbered Cash, Ending	<u>\$ 25,244.53</u>	<u>\$ 26,058.44</u>

**BOURBON COUNTY, KANSAS**  
**SPECIAL LAW ENFORCEMENT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Vehicle Inspection Fees	\$ 18,280.00	\$ 31,183.80
Total Receipts	<u>18,280.00</u>	<u>31,183.80</u>
Expenditures		
General		
Contractual Services	10,837.50	4,276.80
Commodities	<u>16,263.50</u>	<u>19,704.23</u>
Total Expenditures	<u>27,101.00</u>	<u>23,981.03</u>
Receipts Over(Under) Expenditures	(8,821.00)	7,202.77
Unencumbered Cash, Beginning	<u>43,734.69</u>	<u>34,913.69</u>
Unencumbered Cash, Ending	<u>\$ 34,913.69</u>	<u>\$ 42,116.46</u>

**BOURBON COUNTY, KANSAS**  
**MENTAL HEALTH FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 77,272.93	\$ 73,966.90	\$ 76,658.00	\$ (2,691.10)
Delinquent Tax	3,879.43	1,239.09	-	1,239.09
Motor Vehicle Tax	9,750.47	9,608.16	9,926.00	(317.84)
Recreational Vehicle Tax	149.55	152.51	153.00	(0.49)
16/20 M Truck Tax	356.91	485.46	425.00	60.46
Commercial Vehicle Tax	226.35	220.29	238.00	(17.71)
Excise Tax	2.98	2.44	-	2.44
Watercraft Tax	-	-	79.00	(79.00)
Neighborhood Revitalization	(1,906.81)	(1,684.25)	(1,641.00)	(43.25)
Total Receipts	<u>89,731.81</u>	<u>83,990.60</u>	<u>\$ 85,838.00</u>	<u>\$ (1,847.40)</u>
Expenditures				
Health and Welfare				
Appropriation	<u>90,000.00</u>	<u>87,146.37</u>	<u>\$ 90,000.00</u>	<u>\$ (2,853.63)</u>
Total Expenditures	<u>90,000.00</u>	<u>87,146.37</u>	<u>\$ 90,000.00</u>	<u>\$ (2,853.63)</u>
Receipts Over(Under) Expenditures	(268.19)	(3,155.77)		
Unencumbered Cash, Beginning	<u>3,423.96</u>	<u>3,155.77</u>		
Unencumbered Cash, Ending	<u>\$ 3,155.77</u>	<u>\$ -</u>		

**BOURBON COUNTY, KANSAS**  
**INTELLECTUAL DISABILITIES FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 47,337.45	\$ 44,731.49	\$ 46,342.00	\$ (1,610.51)
Delinquent Tax	2,687.20	826.06	-	826.06
Motor Vehicle Tax	6,183.14	5,886.00	6,074.00	(188.00)
Recreational Vehicle Tax	94.73	93.54	94.00	(0.46)
16/20 M Truck Tax	261.64	308.16	260.00	48.16
Commercial Vehicle Tax	164.40	134.94	146.00	(11.06)
Excise Tax	1.89	1.49	-	1.49
Watercraft Tax	-	-	49.00	(49.00)
Neighborhood Revitalization	(1,168.11)	(1,018.36)	(992.00)	(26.36)
Total Receipts	<u>55,562.34</u>	<u>50,963.32</u>	<u>\$ 51,973.00</u>	<u>\$ (1,009.68)</u>
Expenditures				
Health and Welfare Appropriation	<u>55,000.00</u>	<u>54,399.09</u>	<u>\$ 55,000.00</u>	<u>\$ (600.91)</u>
Total Expenditures	<u>55,000.00</u>	<u>54,399.09</u>	<u>\$ 55,000.00</u>	<u>\$ (600.91)</u>
Receipts Over(Under) Expenditures	562.34	(3,435.77)		
Unencumbered Cash, Beginning	<u>2,873.43</u>	<u>3,435.77</u>		
Unencumbered Cash, Ending	<u>\$ 3,435.77</u>	<u>\$ -</u>		

**BOURBON COUNTY, KANSAS**  
**PUBLIC SAFETY FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 1,676,489.67	\$ 1,579,734.40	\$ 1,639,186.00	\$ (59,451.60)
Delinquent Tax	75,246.98	26,702.16	-	26,702.16
Motor Vehicle Tax	211,075.62	208,450.42	215,414.00	(6,963.58)
Recreational Vehicle Tax	3,236.94	3,310.22	3,328.00	(17.78)
16/20 M Truck Tax	8,224.70	10,465.23	9,218.00	1,247.23
Commercial Vehicle Tax	5,196.23	4,778.77	5,175.00	(396.23)
Excise Tax	64.46	52.83	-	52.83
Watercraft Tax	-	-	1,722.00	(1,722.00)
Neighborhood Revitalization	(41,368.99)	(35,961.98)	(35,082.00)	(879.98)
Intergovernmental				
Federal Grant-KDOT	1,721.82	-	-	-
Federal Grant-COPS	99,258.24	6,618.94	50,000.00	(43,381.06)
Fees and Licenses				
VIN Inspection Fees	6,820.00	1,800.00	-	1,800.00
Inmate Housing	53,491.86	358.25	20,000.00	(19,641.75)
Fingerprint Fees	2,035.00	1,860.00	-	1,860.00
Other Receipts				
Sheriff Fees	23.82	2,000.00	10,000.00	(8,000.00)
Reimbursed Expense	5,885.21	63,579.01	-	63,579.01
Miscellaneous	228.25	-	-	-
Operating Transfers from Jail Bond and Interest Fund	-	105,000.00	167,000.00	(62,000.00)
<b>Total Receipts</b>	<b>2,107,629.81</b>	<b>1,978,748.25</b>	<b>\$ 2,085,961.00</b>	<b>\$ (107,212.75)</b>
Expenditures				
Public Safety-Sheriff				
Personal Services	651,025.30	698,621.84	\$ 669,932.00	\$ 28,689.84
Contractual Services	110,846.52	179,611.17	87,631.00	91,980.17
Commodities	194,408.53	136,489.75	115,496.00	20,993.75
Debt Service Finance Purchases	2,652.00	-	-	-
Correctional Center				
Personal Services	636,196.66	609,158.89	649,502.00	(40,343.11)
Contractual Services	425,548.36	401,575.73	285,000.00	116,575.73
Commodities	16,155.50	60,503.61	278,400.00	(217,896.39)
<b>Total Expenditures</b>	<b>2,036,832.87</b>	<b>2,085,960.99</b>	<b>\$ 2,085,961.00</b>	<b>\$ (0.01)</b>
Receipts Over(Under) Expenditures	70,796.94	(107,212.74)		
Unencumbered Cash, Beginning	40,093.37	110,890.31		
Unencumbered Cash, Ending	<u>\$ 110,890.31</u>	<u>\$ 3,677.57</u>		

**BOURBON COUNTY, KANSAS**  
**NOXIOUS WEED FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 55,443.71	\$ 79,299.86	\$ 82,686.00	\$ (3,386.14)
Delinquent Tax	2,972.43	896.56	1,000.00	(103.44)
Motor Vehicle Tax	8,476.53	6,893.64	7,114.00	(220.36)
Recreational Vehicle Tax	130.00	109.52	110.00	(0.48)
16/20 M Truck Tax	174.49	422.26	304.00	118.26
Commercial Vehicle Tax	116.61	158.07	171.00	(12.93)
Excise Tax	2.59	1.75	-	1.75
Watercraft Tax	-	-	57.00	(57.00)
Neighborhood Revitalization	(1,368.09)	(1,814.84)	(1,770.00)	(44.84)
Other Receipts				
Miscellaneous	269.81	165.00	-	165.00
Reimbursements from Chemical Sales	87,995.23	90,459.67	95,000.00	(4,540.33)
Operating Transfers from Noxious Weed Equipment Fund	22,000.00	-	-	-
<b>Total Receipts</b>	<b>176,213.31</b>	<b>176,591.49</b>	<b>\$ 184,672.00</b>	<b>\$ (8,080.51)</b>
Expenditures				
Health and Welfare				
Personal Services	37,740.91	37,669.96	\$ 37,500.00	\$ 169.96
Contractual Services	8,373.70	12,577.41	6,000.00	6,577.41
Commodities	108,754.93	119,579.13	130,000.00	(10,420.87)
Capital Outlay	-	-	30,000.00	(30,000.00)
Operating Transfers to Noxious Weed Equipment Fund	-	2,000.00	5,000.00	(3,000.00)
<b>Total Expenditures</b>	<b>154,869.54</b>	<b>171,826.50</b>	<b>\$ 208,500.00</b>	<b>\$ (36,673.50)</b>
Receipts Over(Under) Expenditures	21,343.77	4,764.99		
Unencumbered Cash, Beginning	9,812.83	31,156.60		
Unencumbered Cash, Ending	<u>\$ 31,156.60</u>	<u>\$ 35,921.59</u>		



**BOURBON COUNTY, KANSAS**  
**NOXIOUS WEED EQUIPMENT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from Noxious Weed Fund	\$ -	\$ 2,000.00
Total Receipts	<u>-</u>	<u>2,000.00</u>
Expenditures		
Operating Transfers to Noxious Weed Fund	<u>22,000.00</u>	<u>-</u>
Total Expenditures	<u>22,000.00</u>	<u>-</u>
Receipts Over(Under) Expenditures	(22,000.00)	2,000.00
Unencumbered Cash, Beginning	<u>30,119.09</u>	<u>8,119.09</u>
Unencumbered Cash, Ending	<u>\$ 8,119.09</u>	<u>\$ 10,119.09</u>

**BOURBON COUNTY, KANSAS  
ROAD AND BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Taxes</b>				
Ad Valorem Tax	\$ 1,127,644.08	\$ 1,113,688.52	\$ 1,156,462.00	\$ (42,773.48)
Delinquent Tax	56,620.29	18,044.01	18,080.00	(35.99)
Motor Vehicle Tax	143,023.58	140,212.44	140,212.00	0.44
Recreational Vehicle Tax	2,193.28	2,226.60	2,227.00	(0.40)
16/20 M Truck Tax	5,128.86	7,122.59	7,123.00	(0.41)
Commercial Vehicle Tax	3,257.89	3,214.41	-	3,214.41
Excise Tax	43.67	35.53	-	35.53
Neighborhood Revitalization	(27,826.43)	(25,370.78)	(25,371.00)	0.22
<b>Intergovernmental</b>				
Special Highway Aid	538,657.43	541,086.13	559,045.00	(17,958.87)
County Equalization Aid	11,678.78	17,959.00	-	17,959.00
Connecting Links	49,751.83	89,236.81	-	89,236.81
FEMA Federal	11,969.11	-	89,237.00	(89,237.00)
FEMA State	1,196.91	-	-	-
<b>Use of Money and Property</b>				
Finance Lease Proceeds	956,000.00	-	-	-
Sale of Assets	-	353,835.00	353,835.00	-
<b>License, Fees and Permits</b>				
Dust Control Receipts	5,137.69	3,257.25	21,258.00	(18,000.75)
Elm Creek Lake Fees	9,564.00	9,067.00	9,067.00	-
<b>Other Receipts</b>				
Reimbursements	75,212.82	87,187.40	60,619.00	26,568.40
Miscellaneous	89,335.88	100,345.08	109,072.00	(8,726.92)
<b>Operating Transfers from</b>				
Road and Bridge Sales Tax Fund	435,000.00	600,000.00	658,000.00	(58,000.00)
<b>Total Receipts</b>	<b>3,493,589.67</b>	<b>3,061,146.99</b>	<b>\$ 3,158,866.00</b>	<b>\$ (97,719.01)</b>
<b>Expenditures</b>				
<b>Street and Highways</b>				
Personal Services	872,198.89	905,641.67	\$ 936,101.00	\$ (30,459.33)
Contractual Services	244,841.86	432,944.93	431,405.00	1,539.93
Commodities	964,147.68	823,262.77	841,555.00	(18,292.23)
Capital Outlay	1,117,998.94	56,790.00	14,005.00	42,785.00
<b>Elm Creek</b>				
Personal Services	28,870.96	28,820.41	28,000.00	820.41
Contractual Services	10,464.27	11,696.10	10,000.00	1,696.10
Commodities	6,980.57	12,351.66	5,000.00	7,351.66

**BOURBON COUNTY, KANSAS**  
**ROAD AND BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Debt Service				
Finance Lease	\$ 277,938.19	\$ 349,358.80	\$ 423,358.00	\$ (73,999.20)
Operating Transfers to:				
Special Road Machinery Fund	-	432,087.30	432,088.00	(0.70)
Road and Bridge Improvement Fund	351,000.00	-	-	-
Total Expenditures	<u>3,874,441.36</u>	<u>3,052,953.64</u>	<u>\$ 3,121,512.00</u>	<u>\$ (68,558.36)</u>
Receipts Over(Under) Expenditures	(380,851.69)	8,193.35		
Unencumbered Cash, Beginning	<u>381,722.94</u>	<u>871.25</u>		
Unencumbered Cash, Ending	<u>\$ 871.25</u>	<u>\$ 9,064.60</u>		

**BOURBON COUNTY, KANSAS**  
**ROAD AND BRIDGE SALES TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
Sales Tax	\$ 1,523,205.76	\$ 1,605,548.83	\$ 1,619,708.00	\$ (14,159.17)
Intergovernmental				
Connecting Links	49,313.49	-	-	-
Other Receipts				
Miscellaneous	451.33	-	-	-
<b>Total Receipts</b>	<u>1,572,970.58</u>	<u>1,605,548.83</u>	<u>\$ 1,619,708.00</u>	<u>\$ (14,159.17)</u>
<b>Expenditures</b>				
Street and Highway				
Personal Services	101,470.58	144,208.49	\$ 143,060.00	\$ 1,148.49
Contractual Services	711,233.16	770,237.96	767,125.00	3,112.96
Commodities	189,504.64	184,767.48	190,598.00	(5,830.52)
Capital Outlay	140,000.00	4,290.00	28,330.00	(24,040.00)
Operating Transfers to				
Road and Bridge Fund	435,000.00	600,000.00	658,000.00	(58,000.00)
<b>Total Expenditures</b>	<u>1,577,208.38</u>	<u>1,703,503.93</u>	<u>\$ 1,787,113.00</u>	<u>\$ (83,609.07)</u>
Receipts Over(Under) Expenditures	(4,237.80)	(97,955.10)		
Unencumbered Cash, Beginning	<u>171,644.25</u>	<u>167,406.45</u>		
Unencumbered Cash, Ending	<u>\$ 167,406.45</u>	<u>\$ 69,451.35</u>		

**BOURBON COUNTY, KANSAS**  
**ROAD AND BRIDGE IMPROVEMENT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from Road and Bridge Fund	<u>\$ 351,000.00</u>	<u>\$ -</u>
Total Receipts	<u>351,000.00</u>	<u>-</u>
 Expenditures		
Street and Highway Capital Outlay	<u>32,055.03</u>	<u>156,672.01</u>
Total Expenditures	<u>32,055.03</u>	<u>156,672.01</u>
Receipts Over(Under) Expenditures	318,944.97	(156,672.01)
Unencumbered Cash, Beginning	<u>50,055.32</u>	<u>369,000.29</u>
Unencumbered Cash, Ending	<u><u>\$ 369,000.29</u></u>	<u><u>\$ 212,328.28</u></u>

**BOURBON COUNTY, KANSAS**  
**SPECIAL ALCOHOL AND DRUG PROGRAMS FUND**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 3,134.17	\$ 2,868.70	\$ 2,927.00	(58.30)
Delinquent Tax	173.54	54.04	-	54.04
Motor Vehicle Tax	402.56	389.92	398.00	(8.08)
Recreational Vehicle Tax	6.25	6.26	6.00	0.26
16/20 M Truck Tax	17.30	20.06	17.00	3.06
Commercial Vehicle Tax	10.83	8.94	10.00	(1.06)
Excise Tax	0.13	0.10	-	0.10
Watercraft Tax	-	-	3.00	(3.00)
Neighborhood Revitalization	(77.33)	(65.26)	(63.00)	(2.26)
Intergovernmental				
Local Alcoholic Liquor Tax	874.93	-	901.00	(901.00)
Total Receipts	<u>4,542.38</u>	<u>3,282.76</u>	<u>\$ 4,199.00</u>	<u>\$ (916.24)</u>
Expenditures				
Health and Welfare				
Appropriations	<u>4,500.00</u>	<u>3,568.67</u>	<u>\$ 4,500.00</u>	<u>\$ (931.33)</u>
Total Expenditures	<u>4,500.00</u>	<u>3,568.67</u>	<u>\$ 4,500.00</u>	<u>\$ (931.33)</u>
Receipts Over(Under) Expenditures	42.38	(285.91)		
Unencumbered Cash, Beginning	<u>243.53</u>	<u>285.91</u>		
Unencumbered Cash, Ending	<u>\$ 285.91</u>	<u>\$ -</u>		

**BOURBON COUNTY, KANSAS  
SPECIAL BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes				
Ad Valorem Tax	\$ 157,564.12	\$ 163,917.15	\$ 170,314.00	\$ (6,396.85)
Delinquent Tax	4,338.89	1,714.60	1,000.00	714.60
Motor Vehicle Tax	19,943.71	19,592.41	20,246.00	(653.59)
Recreational Vehicle Tax	305.83	311.06	313.00	(1.94)
16/20 M Truck Tax	96.94	990.04	866.00	124.04
Commercial Vehicle Tax	89.84	449.15	486.00	(36.85)
Excise Tax	6.09	4.97	-	4.97
Watercraft Tax	-	-	162.00	(162.00)
Neighborhood Revitalization	(3,888.35)	(3,736.70)	(3,645.00)	(91.70)
Other Receipts				
Reimbursements	-	-	500.00	(500.00)
<b>Total Receipts</b>	<u>178,457.07</u>	<u>183,242.68</u>	<u>\$ 190,242.00</u>	<u>\$ (6,999.32)</u>
<b>Expenditures</b>				
Streets and Highways				
Personal Services	46,301.37	101,394.18	\$ 67,980.00	\$ 33,414.18
Contractual Services	23,173.95	14,798.69	11,714.00	3,084.69
Commodities	28,847.60	15,901.09	30,000.00	(14,098.91)
Capital Outlay	41,095.00	47,600.00	70,000.00	(22,400.00)
Debt Service				
Finance Leases	8,255.85	19,814.04	19,814.00	0.04
<b>Total Expenditures</b>	<u>147,673.77</u>	<u>199,508.00</u>	<u>\$ 199,508.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	30,783.30	(16,265.32)		
Unencumbered Cash, Beginning	<u>23,649.18</u>	<u>54,432.48</u>		
Unencumbered Cash, Ending	<u>\$ 54,432.48</u>	<u>\$ 38,167.16</u>		

**BOURBON COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 874.93	\$ -	\$ 901.00	\$ (901.00)
Total Receipts	<u>874.93</u>	<u>-</u>	<u>\$ 901.00</u>	<u>\$ (901.00)</u>
Expenditures				
Culture and Recreation				
Contractual Services	-	-	\$ 1,802.00	\$ (1,802.00)
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 1,802.00</u>	<u>\$ (1,802.00)</u>
Receipts Over(Under) Expenditures	874.93	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>874.93</u>		
Unencumbered Cash, Ending	<u>\$ 874.93</u>	<u>\$ 874.93</u>		



**BOURBON COUNTY, KANSAS**  
**SPECIAL ROAD MACHINERY FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	\$ 28,068.79	\$ -
Operating Transfers from Road and Bridge Fund	-	432,087.30
Total Receipts	28,068.79	432,087.30
Expenditures		
Streets and Highways		
Capital Outlay	97,520.55	473,734.00
Debt Service		
Finance Leases	11,558.19	-
Total Expenditures	109,078.74	473,734.00
Receipts Over(Under) Expenditures	(81,009.95)	(41,646.70)
Unencumbered Cash, Beginning	131,843.29	50,833.34
Unencumbered Cash, Ending	\$ 50,833.34	\$ 9,186.64

**BOURBON COUNTY, KANSAS**  
**AMBULANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes				
Ad Valorem Tax	\$ 249,886.42	\$ 275,491.57	\$ 286,481.00	\$ (10,989.43)
Delinquent Tax	9,583.59	3,852.43	3,853.00	(0.57)
Motor Vehicle Tax	33,931.62	31,068.62	31,069.00	(0.38)
Recreational Vehicle Tax	520.34	493.44	493.00	0.44
16/20 M Truck Tax	1,572.39	1,683.30	1,690.00	(6.70)
Commercial Vehicle Tax	985.41	712.27	-	712.27
Excise Tax	10.36	7.87	-	7.87
Neighborhood Revitalization	(6,165.85)	(6,285.26)	(6,285.00)	(0.26)
Intergovernmental				
State Grants	-	12,375.00	32,855.00	(20,480.00)
Local Grants	3,500.00	20,480.18	-	20,480.18
Licenses, Fees, and Permits				
User Fees	905,168.13	887,428.52	841,168.00	46,260.52
Other Receipts				
Miscellaneous	2,668.06	2,868.25	2,868.00	0.25
Insurance Proceeds	-	11,534.12	11,534.00	0.12
<b>Total Receipts</b>	<b>1,201,660.47</b>	<b>1,241,710.31</b>	<b>\$ 1,205,726.00</b>	<b>\$ 35,984.31</b>
Expenditures				
Public Health				
Personal Services	565,801.06	837,549.57	\$ 840,710.00	\$ (3,160.43)
Contractual Services	336,480.77	114,124.55	48,402.00	65,722.55
Commodities	41,052.13	128,551.95	201,114.00	(72,562.05)
Capital Outlay	3,005.93	4,009.93	4,010.00	(0.07)
Operating Transfers to				
Ambulance Equipment Reserve Fund	200,000.00	185,000.00	175,000.00	10,000.00
<b>Total Expenditures</b>	<b>1,146,339.89</b>	<b>1,269,236.00</b>	<b>\$ 1,269,236.00</b>	<b>\$ -</b>
Receipts Over(Under) Expenditures	55,320.58	(27,525.69)		
Unencumbered Cash, Beginning	1,178.64	56,499.22		
Unencumbered Cash, Ending	<u>\$ 56,499.22</u>	<u>\$ 28,973.53</u>		

**BOURBON COUNTY, KANSAS**  
**AMBULANCE EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers from Ambulance Fund	<u>\$ 200,000.00</u>	<u>\$ 185,000.00</u>
Total Receipts	<u>200,000.00</u>	<u>185,000.00</u>
Expenditures		
Public Health Capital Outlay	<u>-</u>	<u>372,500.00</u>
Total Expenditures	<u>-</u>	<u>372,500.00</u>
Receipts Over(Under) Expenditures	200,000.00	(187,500.00)
Unencumbered Cash, Beginning	<u>-</u>	<u>200,000.00</u>
Unencumbered Cash, Ending	<u><u>\$ 200,000.00</u></u>	<u><u>\$ 12,500.00</u></u>

**BOURBON COUNTY, KANSAS**  
**MOTOR VEHICLE OPERATING FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	\$ -	\$ 175.00
Licenses, Fees, and Permits		
Officer Fees	109,006.83	107,519.50
Other Receipts		
Miscellaneous	54.88	3.00
	109,061.71	107,697.50
Total Receipts		
Expenditures		
General Government		
Personal Services	64,069.02	66,154.47
Contractual Services	3,921.62	4,105.27
Commodities	4,906.11	2,142.95
Operating Transfers to General Fund	36,124.46	35,000.00
Total Expenditures	109,021.21	107,402.69
Receipts Over(Under) Expenditures	40.50	294.81
Unencumbered Cash, Beginning	-	40.50
Unencumbered Cash, Ending	\$ 40.50	\$ 335.31

**BOURBON COUNTY, KANSAS**  
**WORKSITE WELLNESS GRANT FUND**  
 Schedule of Receipts and Expenditures - Actual  
 Regulatory Basis  
 For the Year Ended December 31, 2023  
 With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Local Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Health		
Commodities	887.99	-
Residual Transfers to General Fund	34.88	-
Total Expenditures	922.87	-
Receipts Over(Under) Expenditures	(922.87)	-
Unencumbered Cash, Beginning	922.87	-
Unencumbered Cash, Ending	\$ -	\$ -

**BOURBON COUNTY, KANSAS**  
**COVID GRANTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	\$ 1,411,529.50	\$ -
Total Receipts	<u>1,411,529.50</u>	<u>-</u>
Expenditures		
Public Health		
Contractual Services	1,811,072.29	16,651.40
Commodities	<u>4,867.50</u>	<u>28,031.59</u>
Total Expenditures	<u>1,815,939.79</u>	<u>44,682.99</u>
Receipts Over(Under) Expenditures	(404,410.29)	(44,682.99)
Unencumbered Cash, Beginning	<u>606,823.00</u>	<u>202,412.71</u>
Unencumbered Cash, Ending	<u>\$ 202,412.71</u>	<u>\$ 157,729.72</u>

**BOURBON COUNTY, KANSAS**  
**MERCY MEDICAL BUILDING FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Licenses, Fees, and Permits				
User Fees	\$ 515,770.35	\$ -	\$ 331,000.00	\$ (331,000.00)
Other				
Miscellaneous	142.00	-	-	-
Operating Transfers from COVID Grants Fund	-	-	500,000.00	(500,000.00)
<b>Total Receipts</b>	<b>515,912.35</b>	<b>-</b>	<b>\$ 831,000.00</b>	<b>\$ (831,000.00)</b>
<b>Expenditures</b>				
Health and Welfare				
Personal Services	143,529.29	-	\$ 145,000.00	\$ (145,000.00)
Contractual Services	779,216.58	-	650,000.00	(650,000.00)
Commodities	70,432.65	-	100,000.00	(100,000.00)
Residual Transfers to General Fund	48,172.04	-	-	-
<b>Total Expenditures</b>	<b>1,041,350.56</b>	<b>-</b>	<b>\$ 895,000.00</b>	<b>\$ (895,000.00)</b>
Receipts Over(Under) Expenditures	(525,438.21)	-		
Unencumbered Cash, Beginning	525,438.21	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**BOURBON COUNTY, KANSAS**  
**LAW ENFORCEMENT GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Intergovernmental		
Federal Grants	\$ 100,669.00	\$ -
Total Receipts	<u>100,669.00</u>	<u>-</u>
Expenditures		
Public Safety		
Personal Services	99,104.12	-
Commodities	1,564.88	-
Total Expenditures	<u>100,669.00</u>	<u>-</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



**BOURBON COUNTY, KANSAS**  
**JAYHAWK WIND PILOT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Taxes		
Payments in Lieu of Taxes	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual Services	112,000.00	-
Capital Outlay	160,000.00	-
Residual Transfers to General Fund	7,917.20	-
Total Expenditures	279,917.20	-
Receipts Over(Under) Expenditures	(279,917.20)	-
Unencumbered Cash, Beginning	279,917.20	-
Unencumbered Cash, Ending	\$ -	\$ -

**BOURBON COUNTY, KANSAS**  
**OPIOID SETTLEMENT FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Opioid Settlement	\$ 2,699.59	\$ 36,294.47
Total Receipts	2,699.59	36,294.47
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	2,699.59	36,294.47
Unencumbered Cash, Beginning	-	2,699.59
Unencumbered Cash, Ending	\$ 2,699.59	\$ 38,994.06

**BOURBON COUNTY, KANSAS**  
**OTHER GRANTS FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Local Grants	\$ 7,437.38	\$ -
Total Receipts	7,437.38	-
Expenditures		
General Government		
Contractual Services	7,437.38	-
Total Expenditures	7,437.38	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**BOURBON COUNTY, KANSAS**  
**CONCEAL AND CARRY PERMIT FEES FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	<u>\$ 3,427.01</u>	<u>\$ 520.00</u>
Total Receipts	<u>3,427.01</u>	<u>520.00</u>
Expenditures		
Public Safety		
Contractual Services	<u>-</u>	<u>1,320.99</u>
Total Expenditures	<u>-</u>	<u>1,320.99</u>
Receipts Over(Under) Expenditures	3,427.01	(800.99)
Unencumbered Cash, Beginning	<u>-</u>	<u>3,427.01</u>
Unencumbered Cash, Ending	<u><u>\$ 3,427.01</u></u>	<u><u>\$ 2,626.02</u></u>

**BOURBON COUNTY, KANSAS**  
**REGISTERED OFFENDER FEES FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	<u>\$ 30,164.51</u>	<u>\$ 8,348.00</u>
Total Receipts	<u>30,164.51</u>	<u>8,348.00</u>
Expenditures		
Public Safety		
Contractual Services	<u>2,500.00</u>	<u>-</u>
Total Expenditures	<u>2,500.00</u>	<u>-</u>
Receipts Over(Under) Expenditures	27,664.51	8,348.00
Unencumbered Cash, Beginning	<u>-</u>	<u>27,664.51</u>
	<u><u>\$ 27,664.51</u></u>	<u><u>\$ 36,012.51</u></u>

**BOURBON COUNTY, KANSAS  
JAIL BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental				
Sales Tax	\$ 1,053,638.91	\$ 1,109,937.99	\$ 900,000.00	\$ 209,937.99
Use of Money and Property				
Finance Lease Proceeds	191,931.00	168,252.00	-	168,252.00
<b>Total Receipts</b>	<u>1,245,569.91</u>	<u>1,278,189.99</u>	<u>\$ 900,000.00</u>	<u>\$ 378,189.99</u>
<b>Expenditures</b>				
Public Safety				
Contractual Services	67,766.08	12,774.75	\$ 300,000.00	\$ (287,225.25)
Commodities	5,617.62	733.68	-	733.68
Capital Outlay	186,153.60	275,078.80	-	275,078.80
Debt Service				
Bond Principal	325,000.00	340,000.00	89,085.00	250,915.00
Bond Interest	97,510.00	89,085.00	340,000.00	(250,915.00)
Finance Lease	204,073.62	238,259.07	289,022.00	(50,762.93)
Operating Transfer to				
Public Safety Fund	-	105,000.00	167,000.00	(62,000.00)
<b>Total Expenditures</b>	<u>886,120.92</u>	<u>1,060,931.30</u>	<u>\$ 1,185,107.00</u>	<u>\$ (124,175.70)</u>
Receipts Over(Under) Expenditures	359,448.99	217,258.69		
Unencumbered Cash, Beginning	<u>1,112,845.45</u>	<u>1,472,294.44</u>		
Unencumbered Cash, Ending	<u>\$ 1,472,294.44</u>	<u>\$ 1,689,553.13</u>		

**BOURBON COUNTY, KANSAS**  
**SEWER DISTRICT #1 FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Other Receipts				
Assessments Billed by the City	\$ 24,801.63	\$ 34,292.34	\$ 31,000.00	\$ 3,292.34
Total Receipts	<u>24,801.63</u>	<u>34,292.34</u>	<u>\$ 31,000.00</u>	<u>\$ 3,292.34</u>
Expenditures				
Debt Service				
Principal	15,000.00	15,000.00	\$ 15,000.00	\$ -
Interest	<u>17,100.00</u>	<u>16,650.00</u>	<u>16,650.00</u>	<u>-</u>
Total Expenditures	<u>32,100.00</u>	<u>31,650.00</u>	<u>\$ 31,650.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	(7,298.37)	2,642.34		
Unencumbered Cash, Beginning	<u>10,855.01</u>	<u>3,556.64</u>		
Unencumbered Cash, Ending	<u>\$ 3,556.64</u>	<u>\$ 6,198.98</u>		

**BOURBON COUNTY, KANSAS**  
**LANDFILL FUND**

Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Licenses, Fees, and Permits				
User Fees	\$ 496,554.48	\$ 645,710.67	\$ 475,000.00	\$ 170,710.67
Other Receipts				
Miscellaneous	7,580.20	7,717.37	-	7,717.37
Reimbursements	1,903.73	-	-	-
<b>Total Receipts</b>	<b>506,038.41</b>	<b>653,428.04</b>	<b>\$ 475,000.00</b>	<b>\$ 178,428.04</b>
<b>Expenditures</b>				
Health and Welfare				
Personal Services	94,949.96	84,495.91	\$ 98,134.00	\$ (13,638.09)
Contractual Services	251,059.00	325,550.52	200,000.00	125,550.52
Commodities	130,315.38	84,945.89	100,000.00	(15,054.11)
Capital Outlay	-	52,815.00	165,131.00	(112,316.00)
Debt Service				
Principal	30,500.00	31,500.00	31,500.00	-
Interest	7,256.25	5,858.75	5,858.00	0.75
Finance Lease	13,730.42	-	-	-
<b>Total Expenditures</b>	<b>527,811.01</b>	<b>585,166.07</b>	<b>\$ 600,623.00</b>	<b>\$ (15,456.93)</b>
Receipts Over(Under) Expenditures	(21,772.60)	68,261.97		
Unencumbered Cash, Beginning	110,192.22	88,419.62		
Unencumbered Cash, Ending	<u>\$ 88,419.62</u>	<u>\$ 156,681.59</u>		



**BOURBON COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRUST FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
User Fees	<u>\$ 220.00</u>	<u>\$ 40.00</u>
Total Receipts	<u>220.00</u>	<u>40.00</u>
Expenditures		
General Government		
Contractual Services	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over(Under) Expenditures	220.00	40.00
Unencumbered Cash, Beginning	<u>1,091.26</u>	<u>1,311.26</u>
Unencumbered Cash, Ending	<u><u>\$ 1,311.26</u></u>	<u><u>\$ 1,351.26</u></u>

**BOURBON COUNTY, KANSAS**  
**PROSECUTING ATTORNEY TRAINING FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Year Ended December 31, 2023

With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 1,044.63	\$ 1,289.62
Total Receipts	<u>1,044.63</u>	<u>1,289.62</u>
Expenditures		
General Government		
Contractual Services	<u>650.00</u>	<u>835.00</u>
Total Expenditures	<u>650.00</u>	<u>835.00</u>
Receipts Over(Under) Expenditures	394.63	454.62
Unencumbered Cash, Beginning	<u>11,169.30</u>	<u>11,563.93</u>
Unencumbered Cash, Ending	<u>\$ 11,563.93</u>	<u>\$ 12,018.55</u>

**BOURBON COUNTY, KANSAS**  
**SPECIAL PROSECUTOR TRUST FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Licenses, Fees, and Permits		
Officer Fees	<u>\$ 57,531.48</u>	<u>\$ 1,438.63</u>
Total Receipts	<u>57,531.48</u>	<u>1,438.63</u>
Expenditures		
General Government		
Contractual Services	<u>-</u>	<u>1,300.00</u>
Total Expenditures	<u>-</u>	<u>1,300.00</u>
Receipts Over(Under) Expenditures	57,531.48	138.63
Unencumbered Cash, Beginning	<u>22,394.13</u>	<u>79,925.61</u>
Unencumbered Cash, Ending	<u><u>\$ 79,925.61</u></u>	<u><u>\$ 80,064.24</u></u>

**BOURBON COUNTY, KANSAS**  
**SHERIFF'S FORFEITURE TRUST FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2023  
With Comparative Actual Amounts for the Year Ended December 31, 2022

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	\$ 41,413.56	\$ -
Other Receipts		
Miscellaneous	7.50	21,681.00
	41,421.06	21,681.00
Total Receipts		
Expenditures		
General Government		
Contractual Services	27,746.37	45,580.23
	27,746.37	45,580.23
Total Expenditures		
Receipts Over(Under) Expenditures	13,674.69	(23,899.23)
Unencumbered Cash, Beginning	109,854.29	123,528.98
Unencumbered Cash, Ending	\$ 123,528.98	\$ 99,629.75

**BOURBON COUNTY, KANSAS**  
**AGENCY FUNDS**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Subdivision Funds:</b>				
<b>Cities:</b>				
Fort Scott City General	\$ -	\$ 1,997,230.38	\$ 1,997,230.38	\$ -
Fort Scott City Library	-	294,786.79	294,786.79	-
Fort Scott City Industrial Dev	-	1.07	1.07	-
Fort Scott City Special Assessments	-	3,876.71	3,876.71	-
Fort Scott City Fire Equipment	-	104,800.01	104,800.01	-
Fort Scott City Bond & Interest	-	21,700.14	21,700.14	-
Bronson City General	-	44,162.80	44,162.80	-
Bronson City Library	-	8,638.71	8,638.71	-
Fulton City General	-	23,954.55	23,954.55	-
Fulton City Bond & Interest	-	1,927.07	1,927.07	-
Mapleton City General	-	1,901.21	1,901.21	-
Redfield City General	-	12,343.92	12,343.92	-
Redfield City Sewer	-	1,612.83	1,612.83	-
Uniontown City General	-	65,143.01	65,143.01	-
Uniontown City Special Assessments	-	487.50	487.50	-
<b>Subtotal Cities</b>	<b>-</b>	<b>2,582,566.70</b>	<b>2,582,566.70</b>	<b>-</b>
<b>Townships:</b>				
Drywood Township General	-	9,002.08	9,002.08	-
Dywood Township Light Dist	-	1,029.30	1,029.30	-
Franklin Township General	-	5,801.39	5,801.39	-
Freedom Township General	-	1,458.27	1,458.27	-
Marion Township General	-	34,098.67	34,098.67	-
Marmaton Township General	-	1,399.02	1,399.02	-
Marmaton Township Cemetery	-	8,859.42	8,859.42	-
Millcreek Township General	-	3,697.27	3,697.27	-
Osage Township General	-	1,797.76	1,797.76	-
Pawnee Township General	-	2,156.71	2,156.71	-
Pawnee Township Cemetery	-	7,098.35	7,098.35	-
Scott Township General	-	54.02	54.02	-
Scott Township Cemetery	-	8,717.64	8,717.64	-
Timberhill Township General	-	251.48	251.48	-
Timberhill Cemetery	-	4,360.85	4,360.85	-
<b>Subtotal Townships</b>	<b>-</b>	<b>89,782.23</b>	<b>89,782.23</b>	<b>-</b>
<b>Schools:</b>				
USD No. 234 - General	-	1,464,517.85	1,464,517.85	-
USD No. 234 - Employee Benefit	-	37,001.91	37,001.91	-
USD No. 234 - Capital Outlay	-	669,331.62	669,331.62	-
USD No. 234 - Supplemental Gener	-	1,405,726.03	1,405,726.03	-
USD No. 234 - Recreation	-	99,316.86	99,316.86	-
USD No. 234 - Bond & Interest	-	1,297,815.86	1,297,815.86	-
USD No. 235 - General	-	355,825.64	355,825.64	-
USD No. 235 - Capital Outlay	-	185,318.16	185,318.16	-
USD No. 235 - Supplemental Gener	-	405,167.69	405,167.69	-
USD No. 235 - Bond & Interest	-	118,310.88	118,310.88	-

**BOURBON COUNTY, KANSAS**  
**AGENCY FUNDS**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Subdivision Funds (Continued):</b>				
<b>Schools (Continued):</b>				
USD No. 248 - General	\$ -	\$ 1,890.54	\$ 1,890.54	\$ -
USD No. 248 - Capital Outlay	-	1,038.79	1,038.79	-
USD No. 248 - Supplemental Gener	-	1,883.43	1,883.43	-
USD No. 248 - Recreation	-	129.93	129.93	-
USD No. 248 - Bond & Interest	-	1,222.19	1,222.19	-
USD No. 346 - General	-	65,180.71	65,180.71	-
USD No. 346 - Capital Outlay	-	32,634.85	32,634.85	-
USD No. 346 - Supplemental Gener	-	77,244.78	77,244.78	-
USD No. 346 - Bond & Interest	-	42,525.86	42,525.86	-
FSCC - General	-	3,836,140.11	3,836,140.11	-
<b>Subtotal Schools</b>	<b>-</b>	<b>10,098,223.69</b>	<b>10,098,223.69</b>	<b>-</b>
<b>Cemeteries:</b>				
Avondale Cemetery	-	1,166.57	1,166.57	-
Barnesville Cemetery	-	3,528.79	3,528.79	-
Centerville/West Plains Cemetery	-	8,030.94	8,030.94	-
Chapel Grove Cemetery	-	3,476.28	3,483.64	(7.36)
Clarksburg Cemetery	-	6,934.09	6,934.09	-
Dayton Cemetery	-	2,130.54	2,130.54	-
Glendale Cemetery	-	3,731.03	3,731.03	-
Lath Branch Cemetery	-	3,441.22	3,441.22	-
Maple Grove Cemetery	-	4,000.06	4,000.06	-
Osaga Cemetery	-	1,941.31	1,941.31	-
Pleasant View Cemetery	-	5,654.84	5,654.84	-
Rosedale Cemetery	-	5,108.89	5,108.89	-
Tweedy Cemetery	-	3,183.37	3,183.37	-
West Liberty Cemetery	-	4,595.54	4,595.54	-
Zion Cemetery	-	1,675.34	1,675.34	-
<b>Subtotal Cemeteries</b>	<b>-</b>	<b>58,598.81</b>	<b>58,606.17</b>	<b>(7.36)</b>
<b>Extension Districts:</b>				
Southwind Extension District #10	-	197,163.20	197,163.20	-
<b>Subtotal Extension Districts</b>	<b>-</b>	<b>197,163.20</b>	<b>197,163.20</b>	<b>-</b>
<b>Watershed Districts:</b>				
Watershed District #98	-	30,823.46	30,823.46	-
Watershed District #102	-	130,299.30	130,299.30	-
<b>Subtotal Watershed Districts</b>	<b>-</b>	<b>161,122.76</b>	<b>161,122.76</b>	<b>-</b>
<b>Fire Districts:</b>				
Fire District #2	-	34,120.10	34,120.10	-
Fire District #3	-	322,900.29	322,900.29	-
Fire District #4	-	-	-	-
Fire District #5	-	119,521.74	119,521.74	-
<b>Subtotal Fire Districts</b>	<b>-</b>	<b>476,542.13</b>	<b>476,542.13</b>	<b>-</b>

**BOURBON COUNTY, KANSAS**  
**AGENCY FUNDS**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds (Continued):				
Regional Library:				
SEK Library District General	\$ -	\$ 108,518.07	\$ 108,518.07	\$ -
SEK Library District Employee Bene	-	7,025.96	7,025.96	-
Subtotal Regional Library	-	115,544.03	115,544.03	-
Total Subdivision Funds	\$ -	\$ 13,779,543.55	\$ 13,779,550.91	\$ (7.36)
State Funds:				
State Educational Building	\$ -	\$ 130,999.76	\$ 130,999.76	\$ -
Institutional Building	-	65,499.51	65,499.51	-
Total State Funds	\$ -	\$ 196,499.27	\$ 196,499.27	\$ -
Other Agency Funds:				
Heritage Trust Fund	\$ 13,010.00	\$ 6,781.00	\$ 3,511.00	\$ 16,280.00
Game and Fish License	461.00	2,818.00	2,843.00	436.00
State Drivers License	667.00	-	-	667.00
State Motor Vehicle				
Inspection Fees	1,340.50	-	-	1,340.50
State Motor Vehicle	7,540.69	833,984.24	831,663.34	9,861.59
County Clerk	40.00	-	-	40.00
County Attorney	26,527.69	13,905.00	19,100.00	21,332.69
Law Library	16,510.70	8,004.29	7,346.97	17,168.02
Sheriff Safe Program	2,218.74	565.60	350.00	2,434.34
Inmates' Funds	72,789.70	107,639.87	155,016.06	25,413.51
Total Other Agency Funds	\$ 141,106.02	\$ 973,698.00	\$ 1,019,830.37	\$ 94,973.65

**BOURBON COUNTY, KANSAS**  
**AGENCY FUNDS**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Distributable Funds:</b>				
<b>Ad Valorem Taxes:</b>				
Current Taxes	\$11,402,455.10	\$19,740,390.36	\$19,378,419.18	\$11,764,426.28
Delinquent Personal Property	1,421.21	8,609.11	9,796.42	233.90
Delinquent Real Estate	127,497.97	-	-	127,497.97
Excise Tax	323.77	774.77	609.66	488.88
Real Estate Redemptions	82,537.90	299,344.91	306,148.99	75,733.82
Isolated and Comp Tax	100,441.33	1,151,690.34	1,059,980.13	192,151.54
RV Tax	10,856.55	32,114.00	32,517.64	10,452.91
Neighborhood Revitalization	51,478.08	470,479.79	475,128.72	46,829.15
Motor Vehicle Tax	644,277.75	2,147,059.06	2,151,099.33	640,237.48
Commercial Vehicle Tax	118,476.97	51,091.17	141,518.92	28,049.22
<b>Total Distributable Funds</b>	<b><u>\$12,539,766.63</u></b>	<b><u>\$23,901,553.51</u></b>	<b><u>\$23,555,218.99</u></b>	<b><u>\$12,886,101.15</u></b>
<b>Total Agency Funds</b>	<b><u>\$12,680,872.65</u></b>	<b><u>\$38,851,294.33</u></b>	<b><u>\$38,551,099.54</u></b>	<b><u>\$12,981,067.44</u></b>