BOURBON COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2022

BOURBON COUNTY, KANSAS
For the Year Ended December 31, 2022
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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, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the 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, 2022, 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, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

Emphasis of Matter
As discussed in Note 11 of the financial statement, the December 31, 2021 financial statement has been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of 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 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*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as

required by Title 2 *U.S. Code of Federal Regulations* (CFR) *Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and is also not a required part of the basic financial statement. 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**.**

The 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (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.

Bourbon County, Kansas' basic financial statement for the year ended December 31, 2021 (not presented herein), was audited by other auditors whose report dated November 14, 2022, expressed an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the other auditor's report 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 report of the other auditors dated November 14, 2022, stated that the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 1, 2023 on our consideration of Bourbon County, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Bourbon County, Kansas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bourbon County, Kansas' internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 1, 2023

BOURBON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2022
General Fund	$ 1,050,292.06	$ 2,551,747.95	$ 2,940,255.38	$ 661,784.63	$ 109,595.57	$ 771,380.20
Special Purpose Funds:						
Appraiser's	73,162.42	235,113.77	265,590.06	42,686.13	20,482.55	63,168.68
Appraiser's Equipment Reserve	59,204.10	102,155.22	54,683.00	106,676.32	-	106,676.32
Bridge and Culvert	62,287.50	193,466.48	243,539.67	12,214.31	1,326.99	13,541.30
Emergency Management Performance Grant	27,101.20	36,012.00	63,113.20	-	-	-
Computer Equipment Reserve	19,344.30	34,500.00	13,233.09	40,611.21	4,005.51	44,616.72
General Equipment Reserve	15,855.63	379,007.42	-	394,863.05	-	394,863.05
Community Emergency Response	492.54	-	492.54	-	-	-
Capital Improvements	248,601.19	-	248,601.19	-	-	-
Attorney Equipment Reserve	11,170.87	-	-	11,170.87	-	11,170.87
Election	25,494.46	84,316.16	77,949.20	31,861.42	-	31,861.42
Election Equipment Reserve	121,975.00	23,000.00	144,682.00	293.00	144,682.00	144,975.00
Employee Benefit	301,581.76	3,506,460.50	3,452,321.79	355,720.47	16,404.05	372,124.52
Register of Deeds Tech	40,337.01	11,704.02	4,620.20	47,420.83	-	47,420.83
Treasurers Tech	11,927.70	3,999.00	-	15,926.70	-	15,926.70
Clerks Tech	23,368.97	3,999.00	2,123.44	25,244.53	-	25,244.53
Special Law Enforcement	43,734.69	18,280.00	27,101.00	34,913.69	-	34,913.69
Mental Health	3,423.96	89,731.81	90,000.00	3,155.77	-	3,155.77
Intellectual Disabilities	2,873.43	55,562.34	55,000.00	3,435.77	-	3,435.77
Public Safety	40,093.37	2,107,629.81	2,036,832.87	110,890.31	35,126.46	146,016.77
Noxious Weed	9,812.83	176,213.31	154,869.54	31,156.60	671.72	31,828.32
Noxious Weed Equipment	30,119.09	-	22,000.00	8,119.09	-	8,119.09
Road and Bridge	381,722.94	3,493,589.67	3,874,441.36	871.25	78,289.63	79,160.88
Road and Bridge Sales Tax	171,644.25	1,572,970.58	1,577,208.38	167,406.45	88,570.07	255,976.52
Road and Bridge Improvement	50,055.32	351,000.00	32,055.03	369,000.29	-	369,000.29
Special Alcohol and Drug Programs	243.53	4,542.38	4,500.00	285.91	-	285.91
Special Bridge	23,649.18	178,457.07	147,673.77	54,432.48	279.71	54,712.19
Special Parks and Recreation	-	874.93	-	874.93	-	874.93
Special Road Machinery	131,843.29	28,068.79	109,078.74	50,833.34	-	50,833.34
Ambulance	1,178.64	1,201,660.47	1,146,339.89	56,499.22	31,104.59	87,603.81
Ambulance Equipment Reserve	-	200,000.00	-	200,000.00	-	200,000.00
Motor Vehicle Operating	-	109,061.71	109,021.21	40.50	111.50	152.00
Worksite Wellness Grant	922.87	-	922.87	-	-	-
COVID Grants	606,823.00	1,411,529.50	1,815,939.79	202,412.71	-	202,412.71

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, 2022

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable	Cash Balance December 31, 2022
Special Purpose Funds (Continued):						
Mercy Medical Building	$ 525,438.21	$ 515,912.35	$ 1,041,350.56	$ -	$ -	$ -
Law Enforcement Grant	-	100,669.00	100,669.00	-	-	-
Jayhawk Wind PILOT	279,917.20	-	279,917.20	-	-	-
Opioid Settlement	-	2,699.59	-	2,699.59	-	2,699.59
Other Grants	-	7,437.38	7,437.38	-	-	-
Conceal and Carry Permit Fees	-	3,427.01	-	3,427.01	-	3,427.01
Registered Offender Fees	-	30,164.51	2,500.00	27,664.51	-	27,664.51
Bond and Interest Fund:						
Jail Bond and Interest	1,112,845.45	1,245,569.91	886,120.92	1,472,294.44	6,622.15	1,478,916.59
Business Funds:						
Sewer District #1	10,855.01	24,801.63	32,100.00	3,556.64	-	3,556.64
Landfill	110,192.22	506,038.41	527,811.01	88,419.62	14,476.64	102,896.26
Trust Funds:						
Prosecuting Attorney Trust	1,091.26	220.00	-	1,311.26	-	1,311.26
Prosecuting Attorney Training	11,169.30	1,044.63	650.00	11,563.93	-	11,563.93
Special Prosecutor Trust	22,394.13	57,531.48	-	79,925.61	-	79,925.61
Sheriff's Forfeiture Trust	109,854.29	41,421.06	27,746.37	123,528.98	-	123,528.98
Total Primary Government (Excluding Agency Funds)	$ 5,774,094.17	$ 20,701,590.85	$ 21,620,491.65	$ 4,855,193.37	$ 551,749.14	$ 5,406,942.51

Composition of Cash	
Cash on Hand	$ 1,740.00
Demand Deposits	16,446,075.16
Certificates of Deposit	1,640,000.00
Total Cash	18,087,815.16
Agency Funds Per Schedule 3	(12,680,872.65)
Total Reporting Entity (Excluding Agency Funds)	$ 5,406,942.51

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, 2022

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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 revenues 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 revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 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 revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 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, 2022 the County amended the Appraiser's Fund, Bridge and Culvert Fund, Road and Bridge Fund, Road and Bridge Sales Tax Fund, Landfill Fund and Jayhawk Wind PILOT.

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, revenues 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
- 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
- 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.

The County was not in compliance with K.S.A. 19-2687 which requires each county in the state, each county officer and head of a department or office to make a personal investigation, inspection and inventory of the kind, amount and location of all personal property owned by said county and located in or under the supervision of such office or department. This should be completed and filed with the County Clerk by December 31 of each year.

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, 2022.

Deposits: At year-end, the County's carrying amount of deposits was $18,086,075.16 and the bank balance was $18,490,650.03. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,169,724.43 was covered by FDIC insurance, $17,320,925.60 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 3.19%. Final maturity of the lease is February 1, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 15,973.90
	15,973.90
Less imputed interest	(374.29)
Net Present Value of Minimum Lease Payments	15,599.61
Less: Current Maturities	(15,599.61)
Long-Term Finance Lease Obligations	$ 0.00

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:

Year Ended December 31	Totals
2023	$ 16,159.90
2024	16,159.90
	32,319.80
Less imputed interest	(1,270.40)
Net Present Value of Minimum Lease Payments	31,049.40
Less: Current Maturities	(15,275.58)
Long-Term Finance Lease Obligations	$ 15,773.82

4. FINANCE LEASE OBLIGATIONS (Continued)

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:

Year Ended December 31	Totals
2023	$ 46,770.48
2024	46,770.48
	93,540.96
Less imputed interest	(3,671.04)
Net Present Value of Minimum Lease Payments	89,869.92
Less: Current Maturities	(44,214.99)
Long-Term Finance Lease Obligations	$ 45,654.93

The County has entered into a finance lease agreement in order to finance the acquisition of a John Deere 624K Loader. Payments are made monthly, including interest at 2.91%. Final maturity of the lease is December 1, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 23,987.28
	23,987.28
Less imputed interest	(373.77)
Net Present Value of Minimum Lease Payments	23,613.51
Less: Current Maturities	(23,613.51)
Long-Term Finance Lease Obligations	$ 0.00

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:

Year Ended December 31	Totals
2023	$ 138,025.00
2024	140,475.00
2025	142,775.00
2026	144,925.00
2027	141,925.00
2028-2032	693,975.00
2033-2035	417,650.00
	1,819,750.00
Less imputed interest	(404,750.00)
Net Present Value of Minimum Lease Payments	1,415,000.00
Less: Current Maturities	(85,000.00)
Long-Term Finance Lease Obligations	$1,330,000.00

4. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of two Caterpillar Graders. Payments are made annually, including interest at 3.20%. Final maturity of the lease is June 1, 2023. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2023	$ 83,997.31
	83,997.31
Less imputed interest	(2,668.05)
Net Present Value of Minimum Lease Payments	81,329.26
Less: Current Maturities	(81,329.26)
Long-Term Finance Lease Obligations	$ 0.00

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:

Year Ended December 31	Totals
2023	$ 31,824.00
2024	21,770.95
	53,594.95
Less imputed interest	(2,293.41)
Net Present Value of Minimum Lease Payments	51,301.54
Less: Current Maturities	(29,943.65)
Long-Term Finance Lease Obligations	$ 21,357.89

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:

Year Ended December 31	Totals
2023	$ 47,135.26
2024	47,042.47
	94,177.73
Less imputed interest	(2,623.90)
Net Present Value of Minimum Lease Payments	91,553.83
Less: Current Maturities	(45,305.35)
Long-Term Finance Lease Obligations	$ 46,248.48

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:

Year Ended December 31	Totals
2023	$ 19,814.04
2024	19,814.04
2025	16,511.70
	56,139.78
Less imputed interest	(2,105.61)
Net Present Value of Minimum Lease Payments	54,034.17
Less: Current Maturities	(18,611.65)
Long-Term Finance Lease Obligations	$ 35,422.52

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:

Year Ended December 31	Totals
2023	$ 117,331.61
2024	117,331.61
2025	117,331.61
2026	117,331.61
2027	117,331.61
2028-2032	586,658.05
	1,173,316.10
Less imputed interest	(217,316.10)
Net Present Value of Minimum Lease Payments	956,000.00
Less: Current Maturities	(80,156.83)
Long-Term Finance Lease Obligations	$ 875,843.17

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:

Year Ended December 31	Totals
2023	$ 37,727.32
2024	41,173.68
2025	41,173.68
2026	41,173.68
2027	10,293.42
	171,541.78
Less imputed interest	(9,751.49)
Net Present Value of Minimum Lease Payments	161,790.29
Less: Current Maturities	(34,008.80)
Long-Term Finance Lease Obligations	$ 127,781.49

5. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2022, 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
General Obligation Bonds									
Series 2013	2.950%	July 1, 2013	$ 190,000.00	February 1, 2023	$ 41,000.00	$ -	$ 41,000.00	$ -	$ 1,226.75
Series 2015	3.5-5%	September 1, 2015	6,850,000.00	September 1, 2035	565,000.00	-	275,000.00	290,000.00	16,950.00
Series 2016	3.5-5%	January 25, 2016	300,000.00	March 1, 2026	163,400.00	-	30,500.00	132,900.00	7,255.00
Series 2021-A	.25-2.15%	February 9, 2021	5,310,000.00	September 1, 2035	5,280,000.00	-	50,000.00	5,230,000.00	80,560.00
Series 2021-B (Sewer)	3.0-2.5%	June 10, 2021	685,000.00	September 1, 2049	655,000.00	-	15,000.00	640,000.00	17,100.00
Finance Leases									
Screen Crusher	4.000%	December 19, 2011	281,849.00	February 1, 2022	17,001.30	-	17,001.30	-	347.72
Road Grader	3.190%	April 1, 2014	122,875.00	February 1, 2023	30,713.33	-	15,113.72	15,599.61	860.18
Road Grader	3.240%	December 22, 2014	122,875.00	August 1, 2024	45,841.82	-	14,792.42	31,049.40	1,367.48
JD Wheel Loader	3.240%	April 17, 2015	357,338.00	October 1, 2024	132,686.42	-	42,816.50	89,869.92	3,953.98
JD 624K Loader	2.910%	March 22, 2016	148,713.00	December 1, 2023	44,665.42	-	21,051.91	23,613.51	936.43
Caterpillar 415F2 Backhoe	2.790%	March 29, 2016	87,573.00	November 27, 2022	13,448.39	-	13,448.39	-	282.03
Jail Equipment	2-4.5%	November 29, 2016	1,770,000.00	September 1, 2035	1,500,000.00	-	85,000.00	1,415,000.00	55,575.00
2018 Mack Dump Truck	3.190%	December 12, 2017	132,275.00	December 12, 2022	27,680.95	-	27,680.95	-	883.03
2 Caterpillar Graders	3.200%	January 4, 2018	376,932.00	June 1, 2023	160,075.23	-	78,745.97	81,329.26	5,251.34
3 Chevrolet Tahoe's	4.990%	July 9, 2019	140,535.00	September 1, 2024	79,790.62	-	28,489.08	51,301.54	3,334.92
2 2021 Mack Trucks	2.280%	May 4, 2020	223,538.00	December 5, 2024	135,843.61	-	44,289.78	91,553.83	2,845.48
2021 Mini Excavator	2.640%	October 15, 2021	75,136.44	October 15, 2025	72,161.43	-	18,127.26	54,034.17	1,686.78
2022 Rock Crusher	3.910%	May 17, 2022	956,000.00	May 15, 2032	-	956,000.00	-	956,000.00	-
In Car Cameras	2.750%	March 1, 2022	191,931.00	March 1, 2027	-	191,931.00	30,140.71	161,790.29	4,185.91
					$ 8,964,308.52	$ 1,147,931.00	$ 848,197.99	$ 9,264,041.53	$ 204,602.03

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	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	2048-2049	Totals
Principal Payments											
General Obligation Bonds											
Series 2015	$ 290,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 290,000.00
Series 2016	31,500.00	32,600.00	33,800.00	35,000.00	-	-	-	-	-	-	132,900.00
Series 2021-A	50,000.00	355,000.00	370,000.00	380,000.00	390,000.00	2,175,000.00	1,510,000.00	-	-	-	5,230,000.00
Series 2021-B (Sewer)	15,000.00	15,000.00	20,000.00	20,000.00	20,000.00	100,000.00	115,000.00	125,000.00	145,000.00	65,000.00	640,000.00
Finance Leases											
Road Grader	15,599.61	-	-	-	-	-	-	-	-	-	15,599.61
Road Grader	15,275.58	15,773.82	-	-	-	-	-	-	-	-	31,049.40
JD Wheel Loader	44,214.99	45,654.93	-	-	-	-	-	-	-	-	89,869.92
JD 624K Loader	23,613.51	-	-	-	-	-	-	-	-	-	23,613.51
Jail Equipment	85,000.00	90,000.00	95,000.00	100,000.00	100,000.00	555,000.00	390,000.00	-	-	-	1,415,000.00
2 Caterpillar Graders	81,329.26	-	-	-	-	-	-	-	-	-	81,329.26
3 Chevrolet Tahoe's	29,943.65	21,357.89	-	-	-	-	-	-	-	-	51,301.54
2 2021 Mack Trucks	45,305.35	46,248.48	-	-	-	-	-	-	-	-	91,553.83
2021 Mini Excavator	18,611.65	19,109.00	16,313.52	-	-	-	-	-	-	-	54,034.17
2022 Rock Crusher	80,156.83	82,992.32	86,331.14	89,706.69	93,214.22	523,598.80	-	-	-	-	956,000.00
In Car Cameras	34,008.80	38,086.44	39,171.53	40,277.77	10,245.75	-	-	-	-	-	161,790.29
Total Principal Payments	859,559.23	761,822.88	660,616.19	664,984.46	613,459.97	3,353,598.80	2,015,000.00	125,000.00	145,000.00	65,000.00	9,264,041.53
Interest Payments											
General Obligation Bonds											
Series 2015	8,700.00	-	-	-	-	-	-	-	-	-	8,700.00
Series 2016	5,857.50	4,255.00	2,595.00	875.00	-	-	-	-	-	-	13,582.50
Series 2021-A	80,272.50	79,006.25	74,707.50	70,907.50	66,227.50	233,935.00	32,712.50	-	-	-	637,768.75
Series 2021-B (Sewer)	16,650.00	16,200.00	15,750.00	15,150.00	14,550.00	64,050.00	50,875.00	35,625.00	19,250.00	2,500.00	250,600.00
Finance Leases											
Road Grader	374.29	-	-	-	-	-	-	-	-	-	374.29
Road Grader	884.32	386.08	-	-	-	-	-	-	-	-	1,270.40
JD Wheel Loader	2,555.49	1,115.55	-	-	-	-	-	-	-	-	3,671.04
JD 624K Loader	373.77	-	-	-	-	-	-	-	-	-	373.77
Jail Equipment	53,025.00	50,475.00	47,775.00	44,925.00	41,925.00	138,975.00	27,650.00	-	-	-	404,750.00
2 Caterpillar Graders	2,668.05	-	-	-	-	-	-	-	-	-	2,668.05
3 Chevrolet Tahoe's	1,880.35	413.06	-	-	-	-	-	-	-	-	2,293.41
2 2021 Mack Trucks	1,829.91	793.99	-	-	-	-	-	-	-	-	2,623.90
2021 Mini Excavator	1,202.39	705.04	198.18	-	-	-	-	-	-	-	2,105.61
2022 Rock Crusher	37,174.78	34,339.29	31,000.47	27,624.92	24,117.39	63,059.25	-	-	-	-	217,316.10
In Car Cameras	3,718.52	3,087.24	2,002.15	895.91	47.67	-	-	-	-	-	9,751.49
Total Interest Payments	208,466.87	190,776.50	174,028.30	160,378.33	146,867.56	500,019.25	111,237.50	35,625.00	19,250.00	2,500.00	1,549,149.31
Total Principal and Interest	$ 1,068,026.10	$ 952,599.38	$ 834,644.49	$ 825,362.79	$ 760,327.53	$ 3,853,618.05	$ 2,126,237.50	$ 160,625.00	$ 164,250.00	$ 67,500.00	$ 10,813,190.84

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 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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $415,721.48 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $3,712,892.00. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 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, 2022.

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, 2022, was $20,707.42 for annual leave and $34,293.13 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:

From Fund:	To Fund:	Statutory Authority	Amount
General	Computer Equipment Reserve	K.S.A. 19-119	$ 10,000.00
General	General Equipment Reserve	K.S.A. 19-119	130,406.23
Election	Election Equipment Reserve	K.S.A. 19-119	23,000.00
Appraiser's Equipment Reserve	Computer Equipment Reserve	K.S.A. 19-119	20,000.00
Noxious Weed Equipment	Noxious Weed	K.S.A. 2-1318	22,000.00
Road and Bridge Sales Tax	Road and Bridge	K.S.A. 68-141g	435,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	36,124.46
Road and Bridge	Road and Bridge Improvement	K.S.A. 68-141g	351,000.00

10. INTERFUND TRANSFERS (Continued)

Operating transfers were as follows (Continued):

From Fund:	To Fund:	Statutory Authority	Amount
Ambulance	Ambulance Equipment Reserve	K.S.A. 12-110d	$ 200,000.00

Residual transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
Community Emergency Response	General	None	$ 492.54
Worksite Wellness Grant	General	None	34.88
Mercy Medical Building	General	None	48,172.04
Jayhawk Wind PILOT	General	None	7,917.20
Capital Improvements	General Equipment Reserve	K.S.A. 19-119	248,601.19

11. PRIOR PERIOD ADJUSTMENTS

During the year end reconciliation process, it was discovered some changes listed below needed to correct beginning unencumbered cash balances.

Unencumbered Cash, As Reported	$ 5,629,585.19
Plus: Reclassification from Agency Funds	144,508.98
Unencumbered Cash, as Restated	$ 5,774,094.17

The net effect on the prior year Summary Statement of Receipts and Expenditures would have increased net receipts over expenditures by $47,378.45.

12. 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, 2022

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance - Over (Under)
General Fund	$ 2,998,415.00	$ -	$ 2,998,415.00	$ 2,940,255.38	$ (58,159.62)
Special Purpose Funds:					
Appraiser's	271,000.00	-	271,000.00	265,590.06	(5,409.94)
Bridge and Culvert	248,025.00	-	248,025.00	243,539.67	(4,485.33)
Community Emergency Response	493.00	-	493.00	492.54	(0.46)
Election	86,900.00	-	86,900.00	77,949.20	(8,950.80)
Employee Benefit	3,560,493.00	-	3,560,493.00	3,452,321.79	(108,171.21)
Mental Health	90,000.00	-	90,000.00	90,000.00	-
Intellectual Disabilities	55,000.00	-	55,000.00	55,000.00	-
Public Safety	2,085,961.00	-	2,085,961.00	2,036,832.87	(49,128.13)
Noxious Weed	169,110.00	-	169,110.00	154,869.54	(14,240.46)
Road and Bridge	3,915,366.00	-	3,915,366.00	3,874,441.36	(40,924.64)
Road and Bridge Sales Tax	1,584,931.00	-	1,584,931.00	1,577,208.38	(7,722.62)
Special Alcohol & Drug Programs	4,500.00	-	4,500.00	4,500.00	-
Special Bridge	197,980.00	-	197,980.00	147,673.77	(50,306.23)
Special Parks and Recreation	1,000.00	-	1,000.00	-	(1,000.00)
Ambulance	1,176,000.00	-	1,176,000.00	1,146,339.89	(29,660.11)
Mercy Medical Building	1,105,000.00	-	1,105,000.00	1,041,350.56	(63,649.44)
Jayhawk Wind PILOT	279,917.00	-	279,917.00	279,917.20	0.20
Bond and Interest Funds:					
Jail Bond and Interest	1,079,909.00	-	1,079,909.00	886,120.92	(193,788.08)
Business Funds:					
Sewer District #1	32,100.00	-	32,100.00	32,100.00	-
Landfill	530,758.00	-	530,758.00	527,811.01	(2,946.99)

BOURBON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 1,299,611.64	$ 1,089,382.43	$ 1,149,131.00	$ (59,748.57)
Delinquent Tax	158,181.26	103,108.97	50,000.00	53,108.97
Motor Vehicle Tax	320,368.84	169,699.85	163,028.00	6,671.85
Recreational Vehicle Tax	-	2,602.43	2,341.00	261.43
16/20 M Truck Tax	-	9,629.94	9,098.00	531.94
Commercial Vehicle Tax	-	5,950.88	4,590.00	1,360.88
Excise Tax	-	51.82	-	51.82
Watercraft Tax	-	-	1,395.00	(1,395.00)
Neighborhood Revitalization	-	(26,879.52)	(36,843.00)	9,963.48
In Lieu of Tax	-	365,625.00	250,000.00	115,625.00
Interest on Taxes	239,057.19	312,864.95	150,000.00	162,864.95
Intergovernmental				
Local Alcoholic Liquor Tax	-	874.93	1,500.00	(625.07)
Franchise Tax	2,954.18	2,482.64	3,000.00	(517.36)
State Grants	567.65	688.52	-	688.52
Other Grants	10,591.18	-	21,500.00	(21,500.00)
Licenses, Fees and Permits				
Recording Fees	135,296.20	116,641.50	95,000.00	21,641.50
Officer Fees	15,624.79	34,243.81	20,000.00	14,243.81
Diversion Fees	-	26,925.00	-	26,925.00
Use of Money and Property				
Interest on Investment	22,655.50	144,189.81	65,000.00	79,189.81
Leases	14,100.00	13,680.00	10,000.00	3,680.00
Other				
Reimbursements from -				
Diversion Coordinator	10,350.00	-	35,000.00	(35,000.00)
Jayhawk Wind Reimbursement	127,895.30	-	-	-
Other	65,605.25	-	40,000.00	(40,000.00)
Reimbursed Expense	-	88,937.67	-	88,937.67
Miscellaneous	11,554.35	(1,693.80)	5,000.00	(6,693.80)
Operating Transfers from				
Motor Vehicle Operating Fund	45,360.82	36,124.46	20,000.00	16,124.46
Residual Transfers from:				
Community Emergency Response Fun	-	492.54	-	492.54
Worksite Wellness Grant Fund	-	34.88	-	34.88
Mercy Medical Building Fund	-	48,172.04	-	48,172.04
Jayhawk Wind PILOT Fund	-	7,917.20	-	7,917.20
Total Receipts	2,479,774.15	2,551,747.95	$ 2,058,740.00	$ 493,007.95

BOURBON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
County Commissioners				
Personal Services	$ 71,639.45	$ 63,343.30	$ 64,135.00	$ (791.70)
Contractual Services	6,533.69	2,119.00	5,265.00	(3,146.00)
Commodities	1,217.49	-	500.00	(500.00)
County Clerk				
Personal Services	97,601.67	112,683.99	106,983.00	5,700.99
Contractual Services	3,322.69	4,810.11	4,050.00	760.11
Commodities	2,744.58	3,249.43	4,000.00	(750.57)
County Treasurer				
Personal Services	93,349.99	91,847.13	101,862.00	(10,014.87)
Contractual Services	22,736.54	34,537.10	35,234.00	(696.90)
Commodities	-	488.01	500.00	(11.99)
County Attorney				
Personal Services	278,838.42	293,150.65	276,876.00	16,274.65
Contractual Services	62,311.18	77,929.20	55,000.00	22,929.20
Commodities	3,795.68	3,940.68	4,000.00	(59.32)
Capital Outlay	10,453.60	2,150.00	4,000.00	(1,850.00)
County Counselor				
Personal Services	77,707.68	58,500.00	78,000.00	(19,500.00)
Contractual Services	-	12,200.00	12,000.00	200.00
Register of Deeds				
Personal Services	70,961.29	84,047.25	87,806.00	(3,758.75)
Contractual Services	1,200.73	3,866.88	5,460.00	(1,593.12)
Commodities	2,453.75	1,280.94	2,500.00	(1,219.06)
Public Safety				
Reimburse Public Safety Fund	5,000.00	-	-	-
Courthouse General				
Personal Services	69,970.15	71,964.55	60,255.00	11,709.55
Contractual Services	607,536.20	541,454.41	500,000.00	41,454.41
Commodities	62,620.24	45,684.58	60,000.00	(14,315.42)
Reimbursed Expense	-	(2,350.81)	-	(2,350.81)
Coroner				
Contractual Services	42,727.25	35,485.00	35,000.00	485.00
County Finance				
Personal Services	-	96,927.03	-	96,927.03
Contractual Services	-	304.00	-	304.00
Commodities	-	247.49	-	247.49

BOURBON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
District Court				
Personal Services	$ 47,220.49	$ 53,752.03	$ 47,390.00	$ 6,362.03
Contractual Services	177,642.67	237,620.93	246,000.00	(8,379.07)
Commodities	116,635.59	40,663.13	20,000.00	20,663.13
Capital Outlay	-	-	3,000.00	(3,000.00)
Emergency Preparedness				
Personal Services	38,658.62	37,787.30	38,356.00	(568.70)
Contractual Services	1,997.47	5,198.72	12,000.00	(6,801.28)
Commodities	3,549.92	2,539.57	9,000.00	(6,460.43)
Capital Outlay	691.96	-	1,500.00	(1,500.00)
Information Technology				
Personal Services	104,039.76	146,114.78	120,093.00	26,021.78
Contractual Services	107,481.99	114,521.17	116,885.00	(2,363.83)
Commodities	8,555.63	9,069.56	12,000.00	(2,930.44)
Capital Outlay	2,388.67	1,566.51	5,000.00	(3,433.49)
Dispatch				
Contractual Services	50,000.00	25,000.00	50,000.00	(25,000.00)
Juvenile Detention				
Contractual Services	86,349.00	86,584.89	110,000.00	(23,415.11)
Health and Welfare - Ambulance				
Contractual Services	16,000.00	-	132,000.00	(132,000.00)
Economic Development				
Personal Services	13,846.15	-	-	-
Contractual Services	76,891.93	163,439.89	-	163,439.89
Commodities	1,336.89	-	-	-
Appropriation	4,675.95	4,554.00	-	4,554.00
Appropriations for Health and Welfare				
Health Board	90,750.00	90,750.00	90,750.00	-
Elderly	48,600.00	48,600.00	48,600.00	-
Appropriations for General Government				
Conservation District	34,200.00	40,000.00	40,000.00	-
Appropriations for Cultural and Recreation				
Fair Board	10,000.00	10,000.00	10,000.00	-
General Government-Contingency				
Murder Trial	-	-	50,000.00	(50,000.00)
Jayhawk Wind PILOT	127,895.30	-	-	-
Payroll - Longevity	48,400.00	-	51,500.00	(51,500.00)
Other Expenses	29,953.28	-	-	-

BOURBON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Debt Service				
Principal	$ 20,000.00	$ 41,000.00	$ 20,000.00	$ 21,000.00
Interest	1,504.50	1,226.75	915.00	311.75
Operating Transfers to:				
Computer Equipment Reserve Fund	20,000.00	10,000.00	10,000.00	-
General Equipment Reserve Fund	-	130,406.23	250,000.00	(119,593.77)
Election Equipment Reserve	8,000.00	-	-	-
Total Expenditures	2,891,988.04	2,940,255.38	$ 2,998,415.00	$ (58,159.62)
Receipts Over(Under) Expenditures	(412,213.89)	(388,507.43)		
Unencumbered Cash, Beginning	1,462,505.95	1,050,292.06		
Unencumbered Cash, Ending	$ 1,050,292.06	$ 661,784.63		

BOURBON COUNTY, KANSAS
APPRAISER'S FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 237,329.75	$ 189,370.39	$ 199,679.00	$ (10,308.61)
Delinquent Tax	15,819.75	13,621.15	13,629.00	(7.85)
Motor Vehicle Tax	36,673.00	30,995.19	30,995.00	0.19
Recreational Vehicle Tax	-	475.36	475.00	0.36
16/20 M Truck Tax	-	1,319.20	1,319.00	0.20
Commercial Vehicle Tax	-	828.27	-	828.27
Excise Tax	-	9.47	-	9.47
Neighborhood Revitalization	-	(4,672.42)	(4,672.00)	(0.42)
Licenses, Fees, and Permits				
Officer Fees	-	2,325.50	2,325.00	0.50
Other Receipts				
Reimbursed Expenditure	1,773.00	841.66	841.00	0.66
Total Receipts	291,595.50	235,113.77	$ 244,591.00	$ (9,477.23)
Expenditures				
General Government				
Personal Services	170,809.94	196,459.90	$ 195,000.00	$ 1,459.90
Contractual Services	24,158.31	52,191.93	36,000.00	16,191.93
Commodities	12,623.69	16,938.23	20,000.00	(3,061.77)
Operating Transfers to				
Appraiser's Equipment Reserve Fund	20,000.00	-	20,000.00	(20,000.00)
Total Expenditures	227,591.94	265,590.06	$ 271,000.00	$ (5,409.94)
Receipts Over(Under) Expenditures	64,003.56	(30,476.29)		
Unencumbered Cash, Beginning	9,158.86	73,162.42		
Unencumbered Cash, Ending	$ 73,162.42	$ 42,686.13		

BOURBON COUNTY, KANSAS
APPRAISER'S EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees and Permits		
Neighborhood Revitalization	$ -	$ 65,000.00
Neighborhood Revitalization Fee	-	37,155.22
Operating Transfers from		
Appraiser's Fund	20,000.00	-
Total Receipts	20,000.00	102,155.22
Expenditures		
General		
Capital Outlay	-	34,683.00
Operating Transfers to		
Computer Equipment Reserve Fund	-	20,000.00
Total Expenditures	-	54,683.00
Receipts Over(Under) Expenditures	20,000.00	47,472.22
Unencumbered Cash, Beginning	39,204.10	59,204.10
Unencumbered Cash, Ending	$ 59,204.10	$ 106,676.32

BOURBON COUNTY, KANSAS
BRIDGE AND CULVERT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 168,521.13	$ 148,938.90	$ 157,039.00	$ (8,100.10)
Delinquent Tax	10,758.69	9,345.70	9,344.00	1.70
Motor Vehicle Tax	24,285.98	22,008.65	22,008.00	0.65
Recreational Vehicle Tax	-	337.51	338.00	(0.49)
16/20 M Truck Tax	-	987.09	987.00	0.09
Commercial Vehicle Tax	-	618.36	-	618.36
Excise Tax	-	6.72	-	6.72
Neighborhood Revitalization	-	(3,674.98)	(3,675.00)	0.02
License, Fees and Permits				
Culvert Sales	15,080.54	13,382.28	17,382.00	(3,999.72)
Other Receipts				
Miscellaneous	-	1,516.25	1,481.00	35.25
Total Receipts	218,646.34	193,466.48	$ 204,904.00	$ (11,437.52)
Expenditures				
Streets and Highways				
Personal Services	89,702.54	120,693.08	$ 125,025.00	$ (4,331.92)
Contractual Services	3,593.75	6,977.10	8,000.00	(1,022.90)
Commodities	71,318.01	115,869.49	115,000.00	869.49
Total Expenditures	164,614.30	243,539.67	$ 248,025.00	$ (4,485.33)
Receipts Over(Under) Expenditures	54,032.04	(50,073.19)		
Unencumbered Cash, Beginning	8,255.46	62,287.50		
Unencumbered Cash, Ending	$ 62,287.50	$ 12,214.31		

BOURBON COUNTY, KANSAS
EMERGENCY MANAGMENT PERFORMANCE GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant	$ 16,912.35	$ 36,012.00
Total Receipts	16,912.35	36,012.00
Expenditures		
General		
Contractual Services	17,210.18	63,113.20
Total Expenditures	17,210.18	63,113.20
Receipts Over(Under) Expenditures	(297.83)	(27,101.20)
Unencumbered Cash, Beginning	27,399.03	27,101.20
Unencumbered Cash, Ending	$ 27,101.20	$ -

BOURBON COUNTY, KANSAS
COMPUTER EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Reimbursement	$ 8,977.22	$ 4,500.00
Operating Transfers to:		
General Fund	20,000.00	10,000.00
Appraiser's Equipment Reserve Fund	-	20,000.00
Total Receipts	28,977.22	34,500.00
Expenditures		
General		
Capital Outlay	23,134.85	13,233.09
Total Expenditures	23,134.85	13,233.09
Receipts Over(Under) Expenditures	5,842.37	21,266.91
Unencumbered Cash, Beginning	13,501.93	19,344.30
Unencumbered Cash, Ending	$ 19,344.30	$ 40,611.21

BOURBON COUNTY, KANSAS
GENERAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	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	15,855.63
Unencumbered Cash, Ending	$ 15,855.63	$ 394,863.05

BOURBON COUNTY, KANSAS
COMMUNITY EMERGENCY RESPONSE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other				
Miscellaneous	$ -	$ -	$ -	$ -
Total Receipts	-	-	$ -	$ -
Expenditures				
Residual Transfers to				
General Fund	-	492.54	$ 493.00	$ (0.46)
Total Expenditures	-	492.54	$ 493.00	$ (0.46)
Receipts Over(Under) Expenditures	-	(492.54)		
Unencumbered Cash, Beginning	492.54	492.54		
Unencumbered Cash, Ending	$ 492.54	$ -		

BOURBON COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	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	248,601.19
Unencumbered Cash, Ending	$ 248,601.19	$ -

BOURBON COUNTY, KANSAS
ATTORNEY EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

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

BOURBON COUNTY, KANSAS
ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 70,345.49	$ 72,303.08	$ 76,248.00	$ (3,944.92)
Delinquent Tax	4,509.99	3,735.31	-	3,735.31
Motor Vehicle Tax	9,592.14	9,187.05	8,830.00	357.05
Recreational Vehicle Tax	-	140.91	127.00	13.91
16/20 M Truck Tax	-	450.31	493.00	(42.69)
Commercial Vehicle Tax	-	280.86	249.00	31.86
Excise Tax	-	2.81	-	2.81
Watercraft Tax	-	-	76.00	(76.00)
Neighborhood Revitalization	-	(1,784.17)	(1,987.00)	202.83
Other				
Reimbursements	15,900.84	-	-	-
Total Receipts	100,348.46	84,316.16	$ 84,036.00	$ 280.16
Expenditures				
General				
Personal Services	21,761.21	19,369.16	$ 25,814.00	$ (6,444.84)
Contractual Services	29,993.96	23,109.87	40,600.00	(17,490.13)
Commodities	8,636.01	12,470.17	20,486.00	(8,015.83)
Operating Transfers to				
Election Equipment Reserve	20,000.00	23,000.00	-	23,000.00
Total Expenditures	80,391.18	77,949.20	$ 86,900.00	$ (8,950.80)
Receipts Over(Under) Expenditures	19,957.28	6,366.96		
Unencumbered Cash, Beginning	5,537.18	25,494.46		
Unencumbered Cash, Ending	$ 25,494.46	$ 31,861.42		

BOURBON COUNTY, KANSAS
ELECTION EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
General Fund	$ 8,000.00	$ -
Election Fund	20,000.00	23,000.00
Total Receipts	28,000.00	23,000.00
Expenditures		
General		
Capital Outlay	-	144,682.00
Total Expenditures	-	144,682.00
Receipts Over(Under) Expenditures	28,000.00	(121,682.00)
Unencumbered Cash, Beginning	93,975.00	121,975.00
Unencumbered Cash, Ending	$ 121,975.00	$ 293.00

BOURBON COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 1,578,631.68	$ 1,861,497.46	$ 1,963,945.00	$ (102,447.54)
Delinquent Tax	102,269.58	89,098.44	25,000.00	64,098.44
Motor Vehicle Tax	236,216.96	206,167.03	198,055.00	8,112.03
Recreational Vehicle Tax	-	3,161.64	2,845.00	316.64
16/20 M Truck Tax	-	8,865.13	11,053.00	(2,187.87)
Commercial Vehicle Tax	-	5,564.35	5,577.00	(12.65)
Excise Tax	-	62.95	-	62.95
Watercraft Tax	-	-	1,696.00	(1,696.00)
Neighborhood Revitalization	-	(45,937.37)	(53,293.00)	7,355.63
Other				
Miscellaneous	-	117.98	-	117.98
Reimbursements -- Other Funds	50.00	-	62,000.00	(62,000.00)
Reimbursed Expenses	1,288,714.28	1,377,862.89	1,383,750.00	(5,887.11)
Total Receipts	3,205,882.50	3,506,460.50	$ 3,600,628.00	$ (94,167.50)
Expenditures				
Employee Benefits				
Social Security	262,482.36	340,547.31	$ 296,000.00	$ 44,547.31
KPERS Retirement	320,614.77	415,956.21	348,000.00	67,956.21
Unemployment	2,865.07	4,961.48	11,493.00	(6,531.52)
Health	2,480,636.21	2,646,368.90	2,769,000.00	(122,631.10)
Other Insurance	5,335.32	5,542.89	6,000.00	(457.11)
Workers Compensation	82,462.00	38,945.00	130,000.00	(91,055.00)
Total Expenditures	3,154,395.73	3,452,321.79	$ 3,560,493.00	$ (108,171.21)
Receipts Over(Under) Expenditures	51,486.77	54,138.71		
Unencumbered Cash, Beginning	250,094.99	301,581.76		
Unencumbered Cash, Ending	$ 301,581.76	$ 355,720.47		

BOURBON COUNTY, KANSAS
REGISTER OF DEEDS TECH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 19,558.00	$ 11,704.02
Total Receipts	19,558.00	11,704.02
Expenditures		
General		
Personal Services	-	1,369.42
Capital Outlay	19,165.99	3,250.78
Total Expenditures	19,165.99	4,620.20
Receipts Over(Under) Expenditures	392.01	7,083.82
Unencumbered Cash, Beginning	39,945.00	40,337.01
Unencumbered Cash, Ending	$ 40,337.01	$ 47,420.83

BOURBON COUNTY, KANSAS
TREASURERS TECH FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 7,701.80	$ 3,999.00
Total Receipts	7,701.80	3,999.00
Expenditures		
General		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	7,701.80	3,999.00
Unencumbered Cash, Beginning	4,225.90	11,927.70
Unencumbered Cash, Ending	$ 11,927.70	$ 15,926.70

BOURBON COUNTY, KANSAS
CLERKS TECH FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 4,889.50	$ 3,999.00
Total Receipts	4,889.50	3,999.00
Expenditures		
General		
Capital Outlay	-	2,123.44
Total Expenditures	-	2,123.44
Receipts Over(Under) Expenditures	4,889.50	1,875.56
Unencumbered Cash, Beginning	18,479.47	23,368.97
Unencumbered Cash, Ending	$ 23,368.97	$ 25,244.53

BOURBON COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Vehicle Inspection Fees	$ 30,540.00	$ 18,280.00
Total Receipts	30,540.00	18,280.00
Expenditures		
General		
Contractual Services	20,913.44	10,837.50
Commodities	-	16,263.50
Total Expenditures	20,913.44	27,101.00
Receipts Over(Under) Expenditures	9,626.56	(8,821.00)
Unencumbered Cash, Beginning	34,108.13	43,734.69
Unencumbered Cash, Ending	$ 43,734.69	$ 34,913.69

BOURBON COUNTY, KANSAS
BLUE CROSS BLUE SHIELD FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Grant	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual Services	85,315.98	-
Commodities	14,902.05	-
Total Expenditures	100,218.03	-
Receipts Over(Under) Expenditures	(100,218.03)	-
Unencumbered Cash, Beginning	100,218.03	-
Unencumbered Cash, Ending	$ -	$ -

BOURBON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 74,654.55	$ 77,272.93	$ 77,614.00	$ (341.07)
Delinquent Tax	4,222.62	3,879.43	1,000.00	2,879.43
Motor Vehicle Tax	9,557.52	9,750.47	9,365.00	385.47
Recreational Vehicle Tax	-	149.55	135.00	14.55
16/20 M Truck Tax	-	356.91	523.00	(166.09)
Commercial Vehicle Tax	-	226.35	264.00	(37.65)
Excise Tax	-	2.98	-	2.98
Watercraft Tax	-	-	80.00	(80.00)
Neighborhood Revitalization	-	(1,906.81)	(2,124.00)	217.19
Total Receipts	88,434.69	89,731.81	$ 86,857.00	$ 2,874.81
Expenditures				
Health and Welfare				
Appropriation	90,000.00	90,000.00	$ 90,000.00	$ -
Total Expenditures	90,000.00	90,000.00	$ 90,000.00	$ -
Receipts Over(Under) Expenditures	(1,565.31)	(268.19)		
Unencumbered Cash, Beginning	4,989.27	3,423.96		
Unencumbered Cash, Ending	$ 3,423.96	$ 3,155.77		

BOURBON COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 47,342.31	$ 47,337.45	$ 49,874.00	$ (2,536.55)
Delinquent Tax	3,183.18	2,687.20	-	2,687.20
Motor Vehicle Tax	7,102.04	6,183.14	5,945.00	238.14
Recreational Vehicle Tax	-	94.73	85.00	9.73
16/20 M Truck Tax	-	261.64	332.00	(70.36)
Commercial Vehicle Tax	-	164.40	167.00	(2.60)
Excise Tax	-	1.89	-	1.89
Watercraft Tax	-	-	51.00	(51.00)
Neighborhood Revitalization	-	(1,168.11)	(1,300.00)	131.89
Total Receipts	57,627.53	55,562.34	$ 55,154.00	$ 408.34
Expenditures				
Health and Welfare				
Appropriation	55,000.00	55,000.00	$ 55,000.00	$ -
Total Expenditures	55,000.00	55,000.00	$ 55,000.00	$ -
Receipts Over(Under) Expenditures	2,627.53	562.34		
Unencumbered Cash, Beginning	245.90	2,873.43		
Unencumbered Cash, Ending	$ 2,873.43	$ 3,435.77		

BOURBON COUNTY, KANSAS
PUBLIC SAFETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 1,616,178.13	$ 1,676,489.67	$ 1,768,653.00	$ (92,163.33)
Delinquent Tax	59,908.89	75,246.98	20,000.00	55,246.98
Motor Vehicle Tax	179,748.14	211,075.62	202,773.00	8,302.62
Recreational Vehicle Tax	-	3,236.94	2,913.00	323.94
16/20 M Truck Tax	-	8,224.70	11,316.00	(3,091.30)
Commercial Vehicle Tax	-	5,196.23	5,710.00	(513.77)
Excise Tax	-	64.46	-	64.46
Watercraft Tax	-	-	1,736.00	(1,736.00)
Neighborhood Revitalization	-	(41,368.99)	(47,868.00)	6,499.01
Intergovernmental				
Federal Grant-Governors' Office	73,898.00	-	-	-
Federal Grant-KDOT	93.56	1,721.82	-	1,721.82
Federal Grant-COPS	-	99,258.24	-	99,258.24
Fees and Licenses				
VIN Inspection Fees	-	6,820.00	-	6,820.00
Inmate Housing	41,961.98	53,491.86	20,000.00	33,491.86
Fingerprint Fees	-	2,035.00	-	2,035.00
Other				
Sheriff Fees	9,924.26	23.82	10,000.00	(9,976.18)
Reimbursed Expense	4,252.49	5,885.21	50,000.00	(44,114.79)
Miscellaneous	226.50	228.25	-	228.25
Total Receipts	1,986,191.95	2,107,629.81	$ 2,045,233.00	$ 62,396.81
Expenditures				
Public Safety-Sheriff				
Personal Services	616,384.38	651,025.30	$ 669,932.00	$ (18,906.70)
Contractual Services	91,432.45	110,846.52	87,631.00	23,215.52
Commodities	212,934.01	194,408.53	115,496.00	78,912.53
Debt Service Finance Purchases	31,824.00	2,652.00	-	2,652.00
Correctional Center				-
Personal Services	600,694.69	636,196.66	649,502.00	(13,305.34)
Contractual Services	339,584.79	425,548.36	285,000.00	140,548.36
Commodities	43,005.19	16,155.50	278,400.00	(262,244.50)
Capital Outlay	11,188.00	-	-	-
Total Expenditures	1,947,047.51	2,036,832.87	$ 2,085,961.00	$ (49,128.13)
Receipts Over(Under) Expenditures	39,144.44	70,796.94		
Unencumbered Cash, Beginning	948.93	40,093.37		
Unencumbered Cash, Ending	$ 40,093.37	$ 110,890.31		

BOURBON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 64,888.42	$ 55,443.71	$ 58,406.00	$ (2,962.29)
Delinquent Tax	3,012.81	2,972.43	1,000.00	1,972.43
Motor Vehicle Tax	6,121.33	8,476.53	8,142.00	334.53
Recreational Vehicle Tax	-	130.00	117.00	13.00
16/20 M Truck Tax	-	174.49	454.00	(279.51)
Commercial Vehicle Tax	-	116.61	229.00	(112.39)
Excise Tax	-	2.59	-	2.59
Watercraft Tax	-	-	70.00	(70.00)
Neighborhood Revitalization	-	(1,368.09)	(1,522.00)	153.91
Other				
Miscellaneous	4,239.93	269.81	-	269.81
Reimbursements from Chemical Sales	69,935.99	87,995.23	95,000.00	(7,004.77)
Operating Transfers from Noxious Weed Equipment Fund	-	22,000.00	-	22,000.00
Total Receipts	148,198.48	176,213.31	$ 161,896.00	$ 14,317.31
Expenditures				
Health and Welfare				
Personal Services	34,606.63	37,740.91	$ 38,110.00	$ (369.09)
Contractual Services	4,002.30	8,373.70	6,000.00	2,373.70
Commodities	77,513.89	108,754.93	120,000.00	(11,245.07)
Operating Transfers to Noxious Weed Equipment Fund	30,000.00	-	5,000.00	(5,000.00)
Total Expenditures	146,122.82	154,869.54	$ 169,110.00	$ (14,240.46)
Receipts Over(Under) Expenditures	2,075.66	21,343.77		
Unencumbered Cash, Beginning	7,737.17	9,812.83		
Unencumbered Cash, Ending	$ 9,812.83	$ 31,156.60		

BOURBON COUNTY, KANSAS
NOXIOUS WEED EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

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

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 1,095,058.42	$ 1,127,644.08	$ 1,189,704.00	$ (62,059.92)
Delinquent Tax	60,725.67	56,620.29	56,664.00	(43.71)
Motor Vehicle Tax	139,214.61	143,023.58	143,024.00	(0.42)
Recreational Vehicle Tax	-	2,193.28	2,193.00	0.28
16/20 M Truck Tax	-	5,128.86	5,128.00	0.86
Commercial Vehicle Tax	-	3,257.89	-	3,257.89
Excise Tax	-	43.67	-	43.67
Neighborhood Revitalization	-	(27,826.43)	(27,827.00)	0.57
Intergovernmental				
Special Highway Aid	577,147.88	538,657.43	550,336.00	(11,678.57)
County Equalization Aid	31,135.56	11,678.78	-	11,678.78
Connecting Links	69,230.77	49,751.83	96,000.00	(46,248.17)
FEMA Federal	270,720.46	11,969.11	-	11,969.11
FEMA State	36,096.06	1,196.91	-	1,196.91
Use of Money and Property				
Finance Lease Proceeds	-	956,000.00	956,000.00	-
License, Fees and Permits				
Dust Control Receipts	-	5,137.69	-	5,137.69
Elm Creek Lake Fees	6,252.00	9,564.00	9,564.00	-
Other				
Reimbursements	77,823.45	75,212.82	88,248.00	(13,035.18)
Miscellaneous	6,655.02	89,335.88	88,412.00	923.88
Operating Transfers from				
Road and Bridge Sales Tax Fund	581,000.00	435,000.00	435,000.00	-
Total Receipts	2,951,059.90	3,493,589.67	$ 3,592,446.00	$ (98,856.33)
Expenditures				
Street and Highways				
Personal Services	765,036.20	872,198.89	$ 836,990.00	$ 35,208.89
Contractual Services	516,453.18	244,841.86	316,596.00	(71,754.14)
Commodities	921,806.13	964,147.68	885,904.00	78,243.68
Capital Outlay	-	1,117,998.94	1,143,428.00	(25,429.06)
Elm Creek				
Personal Services	27,851.97	28,870.96	28,937.00	(66.04)
Contractual Services	12,293.76	10,464.27	10,000.00	464.27
Commodities	9,211.02	6,980.57	7,000.00	(19.43)

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Debt Service				
Finance Lease	$ 297,286.15	$ 277,938.19	$ 250,511.00	$ 27,427.19
Operating Transfers to:				
Special Road Machinery Fund	20,000.00	-	-	-
Road and Bridge Improvement Fund	-	351,000.00	436,000.00	(85,000.00)
Total Expenditures	2,569,938.41	3,874,441.36	$ 3,915,366.00	$ (40,924.64)
Receipts Over(Under) Expenditures	381,121.49	(380,851.69)		
Unencumbered Cash, Beginning	601.45	381,722.94		
Unencumbered Cash, Ending	$ 381,722.94	$ 871.25		

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Sales Tax	$ 1,459,898.61	$ 1,523,205.76	$ 1,517,754.00	$ 5,451.76
Intergovernmental				
Connecting Links	22,815.80	49,313.49	-	49,313.49
Other Receipts				
Miscellaneous	-	451.33	-	451.33
Total Receipts	1,482,714.41	1,572,970.58	$ 1,517,754.00	$ 55,216.58
Expenditures				
Street and Highway				
Personal Services	93,208.64	101,470.58	$ 100,931.00	$ 539.58
Contractual Services	470,102.88	711,233.16	695,000.00	16,233.16
Commodities	175,929.83	189,504.64	214,000.00	(24,495.36)
Capital Outlay	-	140,000.00	140,000.00	-
Operating Transfers to				
Road and Bridge Fund	581,000.00	435,000.00	435,000.00	-
Total Expenditures	1,320,241.35	1,577,208.38	$ 1,584,931.00	$ (7,722.62)
Receipts Over(Under) Expenditures	162,473.06	(4,237.80)		
Unencumbered Cash, Beginning	9,171.19	171,644.25		
Unencumbered Cash, Ending	$ 171,644.25	$ 167,406.45		

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
Road and Bridge Fund	$ -	$ 351,000.00
Special Bridge Fund	50,000.00	-
Total Receipts	50,000.00	351,000.00
Expenditures		
Street and Highway		
Capital Outlay	-	32,055.03
Total Expenditures	-	32,055.03
Receipts Over(Under) Expenditures	50,000.00	318,944.97
Unencumbered Cash, Beginning	55.32	50,055.32
Unencumbered Cash, Ending	$ 50,055.32	$ 369,000.29

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 3,080.84	$ 3,134.17	$ 3,270.00	(135.83)
Delinquent Tax	201.68	173.54	50.00	123.54
Motor Vehicle Tax	461.01	402.56	381.00	21.56
Recreational Vehicle Tax	-	6.25	5.00	1.25
16/20 M Truck Tax	-	17.30	21.00	(3.70)
Commercial Vehicle Tax	-	10.83	11.00	(0.17)
Excise Tax	-	0.13	-	0.13
Watercraft Tax	-	-	3.00	(3.00)
Neighborhood Revitalization	-	(77.33)	(85.00)	7.67
Intergovernmental				
Local Alcoholic Liquor Tax	-	874.93	1,000.00	(125.07)
Total Receipts	3,743.53	4,542.38	$ 4,656.00	$ (113.62)
Expenditures				
Health and Welfare				
Appropriations	3,500.00	4,500.00	$ 4,500.00	$ -
Total Expenditures	3,500.00	4,500.00	$ 4,500.00	$ -
Receipts Over(Under) Expenditures	243.53	42.38		
Unencumbered Cash, Beginning	-	243.53		
Unencumbered Cash, Ending	$ 243.53	$ 285.91		

BOURBON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 152,643.47	$ 157,564.12	$ 166,229.00	$ (8,664.88)
Delinquent Tax	1,523.37	4,338.89	-	4,338.89
Motor Vehicle Tax	2,589.02	19,943.71	19,153.00	790.71
Recreational Vehicle Tax	-	305.83	275.00	30.83
16/20 M Truck Tax	-	96.94	1,069.00	(972.06)
Commercial Vehicle Tax	-	89.84	539.00	(449.16)
Excise Tax	-	6.09	-	6.09
Watercraft Tax	-	-	164.00	(164.00)
Neighborhood Revitalization	-	(3,888.35)	(4,332.00)	443.65
Other				
Reimbursements	962.00	-	-	-
Total Receipts	157,717.86	178,457.07	$ 183,097.00	$ (4,639.93)
Expenditures				
Streets and Highways				
Personal Services	21,621.87	46,301.37	$ 67,980.00	$ (21,678.63)
Contractual Services	48,100.61	23,173.95	-	23,173.95
Commodities	31,014.40	28,847.60	60,000.00	(31,152.40)
Capital Outlay	-	41,095.00	70,000.00	(28,905.00)
Debt Service				
Finance Leases	-	8,255.85	-	8,255.85
Operating Transfers to				
Road and Bridge Improvement Fund	50,000.00	-	-	-
Total Expenditures	150,736.88	147,673.77	$ 197,980.00	$ (50,306.23)
Receipts Over(Under) Expenditures	6,980.98	30,783.30		
Unencumbered Cash, Beginning	16,668.20	23,649.18		
Unencumbered Cash, Ending	$ 23,649.18	$ 54,432.48		

BOURBON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ -	$ 874.93	$ 1,000.00	$ (125.07)
Total Receipts	-	874.93	$ 1,000.00	$ (125.07)
Expenditures				
Culture and Recreation				
Contractual Services	-	-	$ 1,000.00	$ (1,000.00)
Total Expenditures	-	-	$ 1,000.00	$ (1,000.00)
Receipts Over(Under) Expenditures	-	874.93		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 874.93		

BOURBON COUNTY, KANSAS
SPECIAL ROAD MACHINERY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Sale of Assets	$ -	$ 28,068.79
Other		
Reimbursements	73,975.50	-
Operating Transfers from		
Road and Bridge Fund	20,000.00	-
Total Receipts	93,975.50	28,068.79
Expenditures		
Streets and Highways		
Capital Outlay	83,853.51	97,520.55
Debt Service		
Finance Leases	-	11,558.19
Total Expenditures	83,853.51	109,078.74
Receipts Over(Under) Expenditures	10,121.99	(81,009.95)
Unencumbered Cash, Beginning	121,721.30	131,843.29
Unencumbered Cash, Ending	$ 131,843.29	$ 50,833.34

BOURBON COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 259,797.14	$ 249,886.42	$ 263,573.00	$ (13,686.58)
Delinquent Tax	7,074.68	9,583.59	-	9,583.59
Motor Vehicle Tax	18,114.48	33,931.62	32,597.00	1,334.62
Recreational Vehicle Tax	-	520.34	468.00	52.34
16/20 M Truck Tax	-	1,572.39	1,819.00	(246.61)
Commercial Vehicle Tax	-	985.41	918.00	67.41
Excise Tax	-	10.36	-	10.36
Watercraft Tax	-	-	279.00	(279.00)
Neighborhood Revitalization	-	(6,165.85)	(6,868.00)	702.15
Intergovernmental				
Local Grants	-	3,500.00	-	3,500.00
Licenses, Fees, and Permits				
User Fees	683,809.05	905,168.13	830,000.00	75,168.13
Other				
Miscellaneous	-	2,668.06	-	2,668.06
Reimbursement: General Fund	16,000.00	-	-	-
Reimbursements	1,829.75	-	-	-
Total Receipts	986,625.10	1,201,660.47	$ 1,122,786.00	$ 78,874.47
Expenditures				
Public Health				
Personal Services	37,852.97	565,801.06	$ 50,000.00	$ 515,801.06
Contractual Services	963,128.29	336,480.77	1,050,000.00	(713,519.23)
Commodities	24,926.21	41,052.13	26,000.00	15,052.13
Capital Outlay	-	3,005.93	50,000.00	(46,994.07)
Operating Transfers to				
Ambulance Equipment Reserve Fund	-	200,000.00	-	200,000.00
Total Expenditures	1,025,907.47	1,146,339.89	$ 1,176,000.00	$ (29,660.11)
Receipts Over(Under) Expenditures	(39,282.37)	55,320.58		
Unencumbered Cash, Beginning	40,461.01	1,178.64		
Unencumbered Cash, Ending	$ 1,178.64	$ 56,499.22		

BOURBON COUNTY, KANSAS
AMBULANCE EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Ambulance Fund	$ -	$ 200,000.00
Total Receipts	-	200,000.00
Expenditures		
Public Health		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	200,000.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	200,000.00

BOURBON COUNTY, KANSAS
MOTOR VEHICLE OPEARTING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 114,274.22	$ 109,006.83
Other Receipts		
Miscellaneous	-	54.88
Total Receipts	114,274.22	109,061.71
Expenditures		
General Government		
Personal Services	58,297.60	64,069.02
Contractual Services	140.20	3,921.62
Commodities	10,475.60	4,906.11
Operating Transfers to		
General Fund	45,360.82	36,124.46
Total Expenditures	114,274.22	109,021.21
Receipts Over(Under) Expenditures	-	40.50
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 40.50

BOURBON COUNTY, KANSAS
WORKSITE WELLNESS GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	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	922.87
Unencumbered Cash, Ending	$ 922.87	$ -

BOURBON COUNTY, KANSAS
CDBG CV GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grant	$ 10,008.33	$ -
Total Receipts	10,008.33	-
Expenditures		
Public Health		
Contractual Services	10,008.33	-
Total Expenditures	10,008.33	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

BOURBON COUNTY, KANSAS
COVID GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ 1,411,529.50	$ 1,411,529.50
Total Receipts	1,411,529.50	1,411,529.50
Expenditures		
Public Health		
Contractual Services	804,706.50	1,811,072.29
Commodities	-	4,867.50
Total Expenditures	804,706.50	1,815,939.79
Receipts Over(Under) Expenditures	606,823.00	(404,410.29)
Unencumbered Cash, Beginning	-	606,823.00
Unencumbered Cash, Ending	$ 606,823.00	$ 202,412.71

BOURBON COUNTY, KANSAS
MERCY MEDICAL BUILDING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
User Fees	$ 286,210.72	$ 515,770.35	$ 964,800.00	$ (449,029.65)
Other				
Donation	600,000.00	-	-	-
Miscellaneous	-	142.00	-	142.00
Total Receipts	886,210.72	515,912.35	$ 964,800.00	$ (448,887.65)
Expenditures				
Health and Welfare				
Personal Services	60,473.54	143,529.29	$ 130,000.00	$ 13,529.29
Contractual Services	257,502.46	779,216.58	600,000.00	179,216.58
Commodities	42,796.51	70,432.65	375,000.00	(304,567.35)
Residual Transfers to				
General Fund	-	48,172.04	-	48,172.04
Total Expenditures	360,772.51	1,041,350.56	$ 1,105,000.00	$ (63,649.44)
Receipts Over(Under) Expenditures	525,438.21	(525,438.21)		
Unencumbered Cash, Beginning	-	525,438.21		
Unencumbered Cash, Ending	$ 525,438.21	$ -		

BOURBON COUNTY, KANSAS
EOC UPGRADE GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Local Grant	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Health		
Contractual Services	5,195.86	-
Total Expenditures	5,195.86	-
Receipts Over(Under) Expenditures	(5,195.86)	-
Unencumbered Cash, Beginning	5,195.86	-
Unencumbered Cash, Ending	$ -	$ -

BOURBON COUNTY, KANSAS
LAW ENFORCEMENT GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

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

BOURBON COUNTY, KANSAS
JAYHAWK WIND PILOT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Payments in Lieu of Taxes	$ 279,917.20	$ -	$ -	$ -
Total Receipts	279,917.20	-	$ -	$ -
Expenditures				
General Government				
Contractual Services	-	112,000.00	$ 112,000.00	$ -
Capital Outlay	-	160,000.00	160,000.00	-
Residual Transfers to General Fund	-	7,917.20	7,917.00	0.20
Total Expenditures	-	279,917.20	$ 279,917.00	$ 0.20
Receipts Over(Under) Expenditures	279,917.20	(279,917.20)		
Unencumbered Cash, Beginning	-	279,917.20		
Unencumbered Cash, Ending	$ 279,917.20	$ -		

BOURBON COUNTY, KANSAS
OPIOID SETTLEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

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

BOURBON COUNTY, KANSAS
OTHER GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 3,427.01
Total Receipts	-	3,427.01
Expenditures		
Public Safety		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	3,427.01
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 3,427.01

BOURBON COUNTY, KANSAS
REGISTERED OFFENDER FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ -	$ 30,164.51
Total Receipts	-	30,164.51
Expenditures		
Public Safety		
Contractual Services	-	2,500.00
Total Expenditures	-	2,500.00
Receipts Over(Under) Expenditures	-	27,664.51
Unencumbered Cash, Beginning	-	-
	$ -	$ 27,664.51

BOURBON COUNTY, KANSAS
JAIL CONSTRUCTION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Other		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital Outlay	3,309.10	-
Total Expenditures	3,309.10	-
Receipts Over(Under) Expenditures	(3,309.10)	-
Unencumbered Cash, Beginning	3,309.10	-
Unencumbered Cash, Ending	$ -	$ -

BOURBON COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Sales Tax	$ 1,009,229.09	$ 1,053,638.91	$ 800,000.00	$ 253,638.91
Use of Money and Property				
Finance Lease Proceeds	-	191,931.00	-	191,931.00
Other				
Miscellaneous	122,869.15	-	-	-
Total Receipts	1,132,098.24	1,245,569.91	$ 800,000.00	$ 445,569.91
Expenditures				
Public Safety				
Contractual Services	93,187.24	67,766.08	$ 350,000.00	$ (282,233.92)
Commodities	-	5,617.62	-	5,617.62
Capital Outlay	-	186,153.60	166,824.00	19,329.60
Debt Service				
Bond Principal	290,000.00	325,000.00	325,000.00	-
Bond Interest	148,842.68	97,510.00	97,510.00	-
Finance Lease	139,475.00	204,073.62	140,575.00	63,498.62
Total Expenditures	671,504.92	886,120.92	$ 1,079,909.00	$ (193,788.08)
Receipts Over(Under) Expenditures	460,593.32	359,448.99		
Unencumbered Cash, Beginning	652,252.13	1,112,845.45		
Unencumbered Cash, Ending	$ 1,112,845.45	$ 1,472,294.44		

BOURBON COUNTY, KANSAS
SEWER DISTRICT #1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other				
Assessments Billed by the City	$ 30,011.31	$ 24,801.63	$ 31,000.00	$ (6,198.37)
Proceeds from Bonds Issued	685,000.00	-	-	-
Premium received on Bonds	16,348.85	-	-	-
Total Receipts	731,360.16	24,801.63	$ 31,000.00	$ (6,198.37)
Expenditures				
General				
Capital Projects	22,132.51	-	$ -	$ -
Debt Service				
Principal	689,413.74	15,000.00	15,000.00	-
Interest	22,773.32	17,100.00	17,100.00	-
Total Expenditures	734,319.57	32,100.00	$ 32,100.00	$ -
Receipts Over(Under) Expenditures	(2,959.41)	(7,298.37)		
Unencumbered Cash, Beginning	13,814.42	10,855.01		
Unencumbered Cash, Ending	$ 10,855.01	$ 3,556.64		

BOURBON COUNTY, KANSAS
LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
User Fees	$ 400,229.52	$ 496,554.48	$ 495,921.00	$ 633.48
Other				
Miscellaneous	-	7,580.20	5,611.00	1,969.20
Reimbursements	350.37	1,903.73	1,903.00	0.73
Total Receipts	400,579.89	506,038.41	$ 503,435.00	$ 2,603.41
Expenditures				
Health and Welfare				
Personal Services	60,737.23	94,949.96	$ 94,854.00	$ 95.96
Contractual Services	150,287.82	251,059.00	263,000.00	(11,941.00)
Commodities	87,119.05	130,315.38	121,416.00	8,899.38
Debt Service				
Principal	29,400.00	30,500.00	30,500.00	-
Interest	8,453.00	7,256.25	7,256.00	0.25
Finance Lease	13,730.42	13,730.42	13,732.00	(1.58)
Total Expenditures	349,727.52	527,811.01	$ 530,758.00	$ (2,946.99)
Receipts Over(Under) Expenditures	50,852.37	(21,772.60)		
Unencumbered Cash, Beginning	59,339.85	110,192.22		
Unencumbered Cash, Ending	$ 110,192.22	$ 88,419.62		

BOURBON COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
User Fees	$ 407.13	$ 220.00
Total Receipts	407.13	220.00
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	407.13	220.00
Unencumbered Cash, Beginning	684.13	1,091.26
Unencumbered Cash, Ending	$ 1,091.26	$ 1,311.26

BOURBON COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,591.54	$ 1,044.63
Total Receipts	1,591.54	1,044.63
Expenditures		
General Government		
Contractual Services	150.00	650.00
Total Expenditures	150.00	650.00
Receipts Over(Under) Expenditures	1,441.54	394.63
Unencumbered Cash, Beginning	9,727.76	11,169.30
Unencumbered Cash, Ending	$ 11,169.30	$ 11,563.93

BOURBON COUNTY, KANSAS
SPECIAL PROSECUTOR TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 12,093.21	$ 57,531.48
Total Receipts	12,093.21	57,531.48
Expenditures		
General Government		
Contractual Services	105.00	-
Total Expenditures	105.00	-
Receipts Over(Under) Expenditures	11,988.21	57,531.48
Unencumbered Cash, Beginning	10,405.92	22,394.13
Unencumbered Cash, Ending	$ 22,394.13	$ 79,925.61

BOURBON COUNTY, KANSAS
SHERIFF'S FORFEITURE TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 63,920.47	$ 41,413.56
Other Receipts		
Miscellaneous	-	7.50
Total Receipts	63,920.47	41,421.06
Expenditures		
General Government		
Contractual Services	30,378.90	27,746.37
Total Expenditures	30,378.90	27,746.37
Receipts Over(Under) Expenditures	33,541.57	13,674.69
Unencumbered Cash, Beginning	76,312.72	109,854.29
Unencumbered Cash, Ending	$ 109,854.29	$ 123,528.98

BOURBON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities:				
Fort Scott City General	$ (11,519.14)	$ 1,933,172.55	$ 1,921,653.41	$ -
Fort Scott City Library	(1,788.93)	293,215.74	291,426.81	-
Fort Scott City Library Emp Ben	-	3.79	3.79	-
Fort Scott City Industrial Dev	5.15	126.27	131.42	-
Fort Scott City Special Assessments	1,200.00	27,413.46	28,613.46	-
Fort Scott City Fire Equipment	20.63	87,860.46	87,881.09	-
Fort Scott City Bond & Interest	(1,925.45)	178,905.58	176,980.13	-
Bronson City General	(735.43)	50,522.86	49,787.43	-
Bronson City Library	(149.84)	9,738.71	9,588.87	-
Fulton City General	-	16,422.94	16,422.94	-
Fulton City Bond & Interest	-	10,522.90	10,522.90	-
Mapleton City General	(30.99)	2,211.26	2,180.27	-
Redfield City General	(142.18)	12,708.87	12,566.69	-
Redfield City Sewer	-	2,673.95	2,673.95	-
Uniontown City General	(668.05)	57,132.71	56,464.66	-
Uniontown City Special Assessments	-	300.00	300.00	-
Subtotal Cities	(15,734.23)	2,682,932.05	2,667,197.82	-
Townships:				
Drywood Township General	(232.75)	9,210.87	8,978.12	-
Dywood Township Light Dist	(55.65)	930.81	875.16	-
Franklin Township General	(41.69)	5,703.54	5,661.85	-
Freedom Township General	-	1,650.93	1,650.93	-
Marion Township General	(220.68)	29,357.72	29,137.04	-
Marmaton Township General	0.21	602.79	603.00	-
Marmaton Township Cemetery	(102.64)	6,636.12	6,533.48	-
Millcreek Township General	(25.45)	3,786.13	3,760.68	-
Osage Township General	-	1,774.70	1,774.70	-
Pawnee Township General	(40.39)	3,360.63	3,320.24	-
Pawnee Township Cemetery	(110.56)	5,865.49	5,754.93	-
Scott Township General	0.30	288.24	288.54	-
Scott Township Cemetery	(306.57)	8,561.71	8,255.14	-
Timberhill Township General	(3.51)	264.02	260.51	-
Timberhill Cemetery	(76.77)	4,526.42	4,449.65	-
Subtotal Townships	(1,216.15)	82,520.12	81,303.97	-
Schools:				
USD No. 234 - General	-	1,585,587.66	1,585,587.66	-
USD No. 234 - Employee Benefit	(593.58)	49,473.10	48,879.52	-
USD No. 234 - Capital Outlay	(9,267.42)	660,485.42	651,218.00	-
USD No. 234 - Supplemental Genera	(19,310.19)	1,388,516.23	1,369,206.04	-
USD No. 234 - Recreation	(3,116.94)	371,750.20	368,633.26	-
USD No. 234 - Bond & Interest	(17,755.13)	1,282,420.16	1,264,665.03	-
USD No. 235 - General	-	357,469.19	357,469.19	-
USD No. 235 - Capital Outlay	(1,582.97)	145,737.49	144,154.52	-
USD No. 235 - Supplemental Genera	(4,427.95)	439,094.99	434,667.04	-
USD No. 235 - Bond & Interest	(1,379.03)	100,858.15	99,479.12	-

BOURBON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds (Continued):				
Schools (Continued):				
USD No. 248 - General	$ -	$ 1,855.76	$ 1,855.76	$ -
USD No. 248 - Capital Outlay	-	907.71	907.71	-
USD No. 248 - Supplemental Genera	-	1,676.76	1,676.76	-
USD No. 248 - Recreation	-	113.46	113.46	-
USD No. 248 - Bond & Interest	-	1,047.55	1,047.55	-
USD No. 346 - General	-	68,585.01	68,585.01	-
USD No. 346 - Capital Outlay	(262.95)	32,151.56	31,888.61	-
USD No. 346 - Supplemental Genera	(706.69)	79,874.51	79,167.82	-
USD No. 346 - Bond & Interest	(319.62)	44,431.80	44,112.18	-
FSCC - General	(50,276.98)	3,764,389.24	3,714,112.26	-
Subtotal Schools	(108,999.45)	10,376,425.95	10,267,426.50	-
Cemeteries:				
Avondale Cemetery	-	800.29	800.29	-
Barnesville Cemetery	-	3,448.99	3,448.99	-
Centerville/West Plains Cemetery	(117.08)	7,929.68	7,812.60	-
Chapel Grove Cemetery	(202.14)	3,023.64	2,821.50	-
Clarksburg Cemetery	(152.22)	7,062.15	6,909.93	-
Dayton Cemetery	(12.62)	1,926.39	1,913.77	-
Glendale Cemetery	-	3,362.61	3,362.61	-
Lath Branch Cemetery	(82.61)	2,741.99	2,659.38	-
Maple Grove Cemetery	(26.88)	4,058.57	4,031.69	-
Osaga Cemetery	(0.79)	1,582.59	1,581.80	-
Pleasant View Cemetery	(77.46)	5,994.53	5,917.07	-
Rosedale Cemetery	-	4,972.73	4,972.73	-
Tweedy Cemetery	(82.39)	3,187.22	3,104.83	-
West Liberty Cemetery	-	4,451.99	4,451.99	-
Zion Cemetery	-	1,631.50	1,631.50	-
Subtotal Cemeteries	(754.19)	56,174.87	55,420.68	-
Extension Districts:				
Southwind Extension District #10	(2,740.21)	193,457.51	190,717.30	-
Subtotal Extension Districts	(2,740.21)	193,457.51	190,717.30	-
Watershed Districts:				
Watershed District #98	(584.15)	31,956.55	31,372.40	-
Watershed District #102	(2,761.01)	118,885.03	116,124.02	-
Subtotal Watershed Districts	(3,345.16)	150,841.58	147,496.42	-
Fire Districts:				
Fire District #2	(872.56)	35,599.85	34,727.29	-
Fire District #3	(2,371.58)	313,646.41	311,274.83	-
Fire District #4	-	18.75	18.75	-
Fire District #5	(4,696.11)	120,436.84	115,740.73	-
Subtotal Fire Districts	(7,940.25)	469,701.85	461,761.60	-

BOURBON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds (Continued):				
Hospital Districts:				
Hospital Districts #1, Linn Co	$ -	$ 28.47	$ 28.47	$ -
Subtotal Hospital Districts	-	28.47	28.47	-
Regional Library:				
SEK Library District General	(2,123.56)	108,013.46	105,889.90	-
SEK Library District Employee Benef	(135.50)	7,374.34	7,238.84	-
Subtotal Regional Library	(2,259.06)	115,387.80	113,128.74	-
Total Subdivision Funds	$ (142,988.70)	$ 14,127,470.20	$ 13,984,481.50	$ -
State Funds:				
State Educational Building	$ (1,709.48)	$ 128,447.51	$ 126,738.03	$ -
Institutional Building	(854.74)	64,223.29	63,368.55	-
Total State Funds	$ (2,564.22)	$ 192,670.80	$ 190,106.58	$ -
Other Agency Funds:				
Heritage Trust Fund	$ 11,464.00	$ 7,998.00	$ 6,452.00	$ 13,010.00
Game and Fish License	482.50	3,726.00	3,747.50	461.00
State Drivers License	667.00	-	-	667.00
State Motor Vehicle Inspection Fees	1,340.50	-	-	1,340.50
State Motor Vehicle	8,996.49	819,827.50	821,283.30	7,540.69
NRP County Fees	37,155.22	-	37,155.22	-
County Clerk	40.00	-	-	40.00
County Attorney	41,936.64	13,736.00	29,144.95	26,527.69
Law Library	17,338.90	7,380.78	8,208.98	16,510.70
Sheriffs Funds	25,828.94	7,225.38	33,054.32	-
Sheriff Federal Forfeiture	-	1,539.83	1,539.83	-
Sheriff Safe Program	-	2,218.74	-	2,218.74
Inmates' Funds	133,996.44	186,806.05	248,012.79	72,789.70
Total Other Agency Funds	$ 279,246.63	$ 1,050,458.28	$ 1,188,598.89	$ 141,106.02

BOURBON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	$ 11,746,867.27	$ 18,897,009.37	$ 19,241,421.54	$ 11,402,455.10
Delinquent Personal Property	672.68	$23,046.28	22,297.75	1,421.21
Delinquent Real Estate	16,934.22	119,911.98	9,348.23	127,497.97
Escape Tax	-	-	-	-
Excise Tax	114.17	948.33	738.73	323.77
Real Estate Redemptions	163,002.58	953,320.83	1,033,785.51	82,537.90
Alcohol Tax	-	-	-	-
In Lieu of Tax	-			-
Isolated and Comp Tax	103,896.01	1,127,327.74	1,130,782.42	100,441.33
RV Tax	11,842.08	30,919.29	31,904.82	10,856.55
Severance Tax	-			-
Neighborhood Revitalization	96,144.87	510,121.58	554,788.37	51,478.08
Motor Vehicle Tax	654,686.68	2,161,857.05	2,172,265.98	644,277.75
Commercial Vehicle Tax	127,017.34	45,865.67	54,406.04	118,476.97
Total Distributable Funds	$ 12,921,177.90	$ 23,870,328.12	$ 24,251,739.39	$ 12,539,766.63
Total Agency Funds	$ 13,054,871.61	$ 39,240,927.40	$ 39,614,926.36	$ 12,680,872.65

BOURBON COUNTY, KANSAS

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Provided to Sub Recipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF JUSTICE					
Direct Grant					
COPS Hiring Program (CHP)	N/A	16.710	$ -	$ 99,258.24	$ 55,534.97
Passed through State of Kansas Department of Administration					
Edward Byrne Memorial Justice Assistance Grant	22-JAG-01	16.738	-	100,669.00	100,669.00
Total U.S. Department of Justice			-	199,927.24	156,203.97
U.S. DEPARTMENT OF THE TREASURY					
Direct Grant					
Coronavirus State and Local Fiscal Recovery Funds - COVID-19	Not Assigned	21.027	-	1,411,529.50	1,815,939.79
Total U.S. Department of the Treasury			-	1,411,529.50	1,815,939.79
U.S. DEPARTMENT OF TRANSPORTATION					
Passed through State of Kansas Department of Transportation					
Highway Safety Cluster					
State and Community Highway Safety	PT-1344-22	20.600	-	1,721.82	741.33
Highway Safety Cluster Total			-	1,721.82	741.33
Total U.S. Department of Transportation			-	1,721.82	741.33
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed through State of Kansas					
Emergency Management Performance Grant	EMK-2021-EP-001	97.042	-	36,012.00	18,776.00
Disaster Grants - Public Assistance	Disaster #4417	97.036	-	11,969.11	11,969.11
Total U.S. Department of Homeland Security			-	47,981.11	30,745.11
TOTAL FEDERAL AWARDS			$ -	$ 1,661,159.67	$ 2,003,630.20

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Bourbon County, Kansas did not elect to use the 10% de minimis cost rate.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of County Commissioners
Bourbon County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Bourbon County, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement, which collectively comprise the Bourbon County, Kansas' basic financial statement and have issued our report thereon dated September 1, 2023.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered the Bourbon County, Kansas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Bourbon County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of the Bourbon County, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Bourbon County, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 1, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Bourbon County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Bourbon County, Kansas' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Bourbon County, Kansas' major federal programs for the year ended December 31, 2022. Bourbon County, Kansas' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Bourbon County, Kansas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Bourbon County, Kansas and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Bourbon County, Kansas' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Bourbon County, Kansas' federal programs.

Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Bourbon County, Kansas' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Bourbon County, Kansas' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Bourbon County, Kansas' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Bourbon County, Kansas' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Bourbon County, Kansas' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
September 1, 2023

BOURBON COUNTY, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statement:
The auditor's report expresses an adverse opinion on the basic financial statement of Bourbon County, Kansas on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	__X__	No
Significant deficiencies identified?	____ Yes	__X__	None Reported
Noncompliance or other matters required to be reported under *Government Auditing Standards*	____ Yes	__X__	No

Federal Awards:

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	__X__	No
Significant deficiencies identified?	____ Yes	__X__	None Reported

The auditor's report on compliance for the major federal award programs for Bourbon County, Kansas expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	__X__	No

Identification of major programs:

U.S. DEPARTMENT OF TREASURY
Coronavirus State and Local Fiscal Recovery Funds CFDA No. 21.027

The threshold for distinguishing Types A and B programs was $750,000.00.

Auditee qualified as a low risk auditee?	____ Yes	__X__	No

II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

BOURBON COUNTY, KANSAS

Schedule of Prior Audit Findings
For the Year Ended December 31, 2022

2021-001 Reconciliation of cash in bank to cash according to the accounting records

It is the responsibility of the County Treasurer's office to reconcile the cash in the county's various bank accounts to the accounting records. After completion of the audit of the County's 2020 financial statement the County hired a Business Manager to oversee the County's accounting records in order to ensure accurate and timely financial information for management of the County. By the end of the year, bank reconciliations were prepared for all accounts and adjustments posted to agree with the County's accounting record to the bank balances. The bank reconciliations are now prepared each month and adjustments made as needed.

Current Status: The County has implemented policies and procedures to ensure compliance.