BOURBON COUNTY, KANSAS

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2024

BOURBON COUNTY, KANSAS

December 31, 2024
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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, 2024 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, 2024, 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, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by Bourbon County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, and the summary of receipts and disbursements – agency funds – regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in

the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Bourbon County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated May 2, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 20, 2025

BOURBON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2024
General Fund	$ 494,163.99	$ -	$ 2,837,145.08	$ 2,958,085.73	$ 373,223.34	$ 220,079.00	$ 593,302.34
Special Purpose Funds:							
Appraiser's	35,044.51	-	239,664.02	271,394.81	3,313.72	14,125.83	17,439.55
Appraiser's Equipment Reserve	56,676.32	-	-	30,000.00	26,676.32	-	26,676.32
Bridge and Culvert	13,332.13	-	205,127.88	218,460.01	-	27,714.80	27,714.80
Computer Equipment Reserve	24,054.76	-	21,696.40	5,614.59	40,136.57	1,653.64	41,790.21
General Equipment Reserve	394,863.05	-	-	346,345.10	48,517.95	-	48,517.95
Attorney Equipment Reserve	11,170.87	-	-	-	11,170.87	-	11,170.87
Election	42,326.60	-	89,614.11	126,624.54	5,316.17	34,203.09	39,519.26
Election Equipment Reserve	293.00	-	-	-	293.00	-	293.00
Employee Benefit	251,768.02	-	4,025,829.69	3,942,848.90	334,748.81	64,046.85	398,795.66
Register of Deeds Tech	36,337.54	-	15,332.00	3,453.74	48,215.80	1,043.40	49,259.20
Treasurers Tech	10,025.11	-	3,833.00	-	13,858.11	-	13,858.11
Clerks Tech	26,058.44	-	3,833.00	3,332.02	26,559.42	-	26,559.42
Special Law Enforcement	42,116.46	-	21,400.00	3,893.39	59,623.07	-	59,623.07
Mental Health	-	-	88,766.73	88,766.73	-	-	-
Intellectual Disabilities	-	-	54,591.12	41,250.00	13,341.12	-	13,341.12
Public Safety	3,677.57	-	2,243,863.13	2,247,272.29	268.41	139,459.81	139,728.22
Noxious Weed	35,921.59	-	150,227.48	129,737.93	56,411.14	4,474.24	60,885.38
Noxious Weed Equipment	10,119.09	-	5,000.00	13,650.99	1,468.10	13,650.99	15,119.09
Road and Bridge	9,064.60	-	2,813,886.82	2,810,645.36	12,306.06	42,226.91	54,532.97
Road and Bridge Sales Tax	69,451.35	-	1,326,815.08	1,289,614.78	106,651.65	100.00	106,751.65
Road and Bridge Improvement	212,328.28	-	55,570.00	266,956.27	942.01	30,570.00	31,512.01
Special Alcohol and Drug Programs	-	-	3,666.55	3,666.55	-	-	-
Special Bridge	38,167.16	-	169,267.68	207,434.84	-	-	-
Special Parks and Recreation	874.93	-	-	-	874.93	-	874.93
Special Road Machinery	9,186.64	-	157,000.00	120,102.13	46,084.51	29,091.23	75,175.74
Ambulance	28,973.53	-	1,247,053.81	1,265,940.51	10,086.83	101,268.02	111,354.85
Ambulance Equipment Reserve	12,500.00	1,036.95	11,800.00	-	25,336.95	-	25,336.95
Emergency Services Sales Tax	-	-	103,043.62	44,252.59	58,791.03	44,252.59	103,043.62
Motor Vehicle Operating	335.31	-	111,104.23	111,437.73	1.81	2,567.08	2,568.89
COVID Grants	157,729.72	-	-	157,729.72	-	-	-

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

BOURBON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Cash Balance December 31, 2024
Special Purpose Funds (Continued):							
Opioid Settlement	$ 38,994.06	$ -	$ 40,928.51	$ -	$ 79,922.57	$ -	$ 79,922.57
Conceal and Carry Permit Fees	2,626.02	-	715.00	-	3,341.02	-	3,341.02
Registered Offender Fees	36,012.51	-	8,170.00	4,259.64	39,922.87	-	39,922.87
Bond and Interest Fund:							
Jail Bond and Interest	1,689,553.13	-	1,128,749.71	907,371.02	1,910,931.82	3,431.14	1,914,362.96
Business Funds:							
Sewer District #1	6,198.98	-	28,703.53	31,200.00	3,702.51	-	3,702.51
Landfill	156,681.59	-	727,347.03	730,587.88	153,440.74	15,283.35	168,724.09
Trust Funds:							
Prosecuting Attorney Trust	1,351.26	-	527.09	-	1,878.35	-	1,878.35
Prosecuting Attorney Training	12,018.55	-	2,477.85	100.00	14,396.40	-	14,396.40
Special Prosecutor Trust	80,064.24	-	65.91	-	80,130.15	-	80,130.15
Sheriff's Forfeiture Trust	99,629.75	-	7,181.36	32,657.99	74,153.12	800.00	74,953.12
Total Primary Government (Excluding Agency Funds)	$ 4,149,690.66	$ 1,036.95	$ 17,949,997.42	$ 18,414,687.78	$ 3,686,037.25	$ 790,041.97	$ 4,476,079.22

Composition of Cash	
Cash on Hand	$ 1,740.00
Demand Deposits	17,053,426.22
Certificates of Deposit	1,550,000.00
Total Cash	18,605,166.22
Agency Funds Per Schedule 3	(14,129,087.00)
Total Reporting Entity (Excluding Agency Funds)	$ 4,476,079.22

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

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, regulatory receipts and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the County are as follows:

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

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

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

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

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

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

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Property Taxes

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

Special Assessments

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

Pension Plan

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the fiscal year ending December 31, 2024 the County amended the Road and Bridge Fund, Appraiser's Fund, Bridge and Culvert Fund, Election Fund, Employee Benefit Fund, Landfill Fund and Emergency Services Sales Tax Fund.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

- Appraiser's Equipment Reserve Fund
- Computer Equipment Reserve Fund
- General Equipment Reserve 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
- COVID Grants Fund
- Opioid Settlement Fund
- Conceal and Carry Permit Fees Fund
- Registered Offender Fees Fund

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main branch or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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

3. DEPOSITS AND INVESTMENTS (Continued)

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, 2024.

Deposits: At year-end, the County's carrying amount of deposits was $18,603,426.22 and the bank balance was $18,719,761.63. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $824,903.60 was covered by FDIC insurance and $17,894,858.03 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 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
2025	$ 142,775.00
2026	144,925.00
2027	141,925.00
2028	142,425.00
2029	137,700.00
2030-2034	691,775.00
2035	139,725.00
	1,541,250.00
Less: Imputed Interest	(301,250.00)
Net Present Value of Minimum Lease Payments	1,240,000.00
Less: Current Maturities	(95,000.00)
Long-Term Finance Lease Obligations	$1,145,000.00

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
2025	$ 18,126.06
	18,126.06
Less: Imputed Interest	(198.18)
Net Present Value of Minimum Lease Payments	17,927.88
Less: Current Maturities	(17,927.88)
Long-Term Finance Lease Obligations	$ 0.00

4. FINANCE LEASE OBLIGATIONS (Continued)

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
2025	$ 117,331.61
2026	117,331.61
2027	117,331.61
2028	117,331.61
2029	117,331.61
2030-2032	351,977.71
	938,635.76
Less: Imputed Interest	(145,802.03)
Net Present Value of Minimum Lease Payments	792,833.73
Less: Current Maturities	(86,331.14)
Long-Term Finance Lease Obligations	$ 706,502.59

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
2025	$ 37,742.54
2026	41,173.68
2027	10,293.42
	89,209.64
Less: Imputed Interest	(2,681.06)
Net Present Value of Minimum Lease Payments	86,528.58
Less: Current Maturities	(36,005.06)
Long-Term Finance Lease Obligations	$ 50,523.52

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

Year Ended December 31	Totals
2025	$ 38,277.48
2026	38,277.48
2027	38,277.48
2028	19,138.74
	133,971.18
Less: Imputed Interest	(11,704.41)
Net Present Value of Minimum Lease Payments	122,266.77
Less: Current Maturities	(32,702.48)
Long-Term Finance Lease Obligations	$ 89,564.29

4. FINANCE LEASE OBLIGATIONS (Continued)

The County has entered into a finance lease agreement in order to finance the acquisition of 2 JD Graders. Payments are made annually, including interest at 5.75%. Final maturity of the lease is November 15, 2030. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2025	$ 109,516.83
2026	109,516.80
2027	109,516.80
2028	109,516.80
2029	109,516.80
2030	100,391.94
	647,975.97
Less: Imputed Interest	(99,820.37)
Net Present Value of Minimum Lease Payments	548,155.60
Less: Current Maturities	(80,086.61)
Long-Term Finance Lease Obligations	$ 468,068.99

The County has entered into a finance lease agreement in order to finance the acquisition of an Asphalt Roller. Payments are made monthly, including interest at 0.00%. Final maturity of the lease is January 1, 2026. Future minimum lease payments are as follows:

Year Ended December 31	Totals
2025	$ 6,733.32
2026	6,677.25
	13,410.57
Less: Imputed Interest	(0.00)
Net Present Value of Minimum Lease Payments	13,410.57
Less: Current Maturities	(6,733.32)
Long-Term Finance Lease Obligations	$ 6,677.25

5. LONG-TERM DEBT

Changes in long-term debt for the County for the year ended December 31, 2024, 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 2016	3.5-5%	January 25, 2016	$ 300,000.00	March 1, 2026	$ 101,400.00	$ -	$ 32,600.00	$ 68,800.00	$ 4,255.00
Series 2021-A	.25-2.15%	February 9, 2021	5,310,000.00	September 1, 2035	5,180,000.00	-	355,000.00	4,825,000.00	80,160.00
Series 2021-B (Sewer)	3.0-2.5%	June 10, 2021	685,000.00	September 1, 2049	625,000.00	-	15,000.00	610,000.00	16,200.00
Finance Leases									
Road Grader	3.24%	December 22, 2014	122,875.00	August 1, 2024	15,773.82	-	15,773.82	-	386.08
JD Wheel Loader	3.24%	April 17, 2015	357,338.00	October 1, 2024	45,654.93	-	45,654.93	-	1,115.55
Jail Equipment	2-4.5%	November 29, 2016	1,770,000.00	September 1, 2035	1,330,000.00	-	90,000.00	1,240,000.00	52,120.00
3 Chevrolet Tahoe's	4.99%	July 9, 2019	140,535.00	September 1, 2024	18,796.41	-	18,796.41	-	322.54
2 2021 Mack Trucks	2.28%	May 4, 2020	223,538.00	December 5, 2024	46,248.48	-	46,248.48	-	793.99
2021 Mini Excavator	2.64%	October 15, 2021	75,136.44	October 15, 2025	35,422.52	-	17,494.64	17,927.88	668.23
2022 Rock Crusher	3.91%	May 17, 2022	956,000.00	May 15, 2032	875,843.17	-	83,009.44	792,833.73	34,346.37
In Car Cameras	2.75%	March 1, 2022	191,931.00	March 1, 2027	124,652.94	-	38,124.36	86,528.58	3,049.32
Durango	5.19%	June 5, 2023	168,252.00	June 5, 2028	150,792.06	-	28,525.29	122,266.77	6,562.40
2 JD Graders	5.75%	November 28,2023	688,000.00	November 15, 2030	604,015.00	-	55,859.40	548,155.60	35,404.60
Asphalt Roller	0.00%	December 1, 2023	20,200.00	January 1, 2026	20,200.00		6,789.43	13,410.57	-
					$ 9,173,799.33	$ -	$ 848,876.20	$ 8,324,923.13	$ 235,384.08

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	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	2045-2049	Totals
Principal Payments										
General Obligation Bonds										
Series 2016	$ 33,800.00	$ 35,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 68,800.00
Series 2021-A	370,000.00	380,000.00	390,000.00	405,000.00	415,000.00	2,345,000.00	520,000.00	-	-	4,825,000.00
Series 2021-B (Sewer)	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	100,000.00	125,000.00	130,000.00	155,000.00	610,000.00
Finance Leases										
Jail Equipment	95,000.00	100,000.00	100,000.00	105,000.00	105,000.00	600,000.00	135,000.00	-	-	1,240,000.00
2021 Mini Excavator	17,927.88	-	-	-	-	-	-	-	-	17,927.88
2022 Rock Crusher	86,331.14	89,706.69	93,214.22	96,802.81	100,643.89	326,134.98	-	-	-	792,833.73
In Car Cameras	36,005.06	40,277.77	10,245.75	-	-	-	-	-	-	86,528.58
Durango	32,702.48	34,440.69	36,271.31	18,852.29	-	-	-	-	-	122,266.77
2 JD Graders	80,086.61	84,814.92	89,822.38	95,125.47	100,741.65	97,564.57	-	-	-	548,155.60
Asphalt Roller	6,733.32	6,677.25	-	-	-	-	-	-	-	13,410.57
Total Principal Payments	778,586.49	790,917.32	739,553.66	740,780.57	741,385.54	3,468,699.55	780,000.00	130,000.00	155,000.00	8,324,923.13
Interest Payments										
General Obligation Bonds										
Series 2016	2,595.00	875.00	-	-	-	-	-	-	-	3,470.00
Series 2021-A	77,852.50	74,707.50	70,907.50	66,227.50	60,962.50	194,505.00	11,180.00	-	-	556,342.50
Series 2021-B (Sewer)	15,750.00	15,150.00	14,550.00	13,950.00	13,350.00	58,750.00	45,000.00	29,375.00	11,875.00	217,750.00
										-
Finance Leases										-
Jail Equipment	47,775.00	44,925.00	41,925.00	37,425.00	32,700.00	91,775.00	4,725.00	-	-	301,250.00
2021 Mini Excavator	198.18	-	-	-	-	-	-	-	-	198.18
2022 Rock Crusher	31,000.47	27,624.92	24,117.39	20,528.80	16,687.72	25,842.73	-	-	-	145,802.03
In Car Cameras	1,737.48	895.91	47.67	-	-	-	-	-	-	2,681.06
Durango	5,575.00	3,836.79	2,006.17	286.45	-	-	-	-	-	11,704.41
2 JD Graders	29,430.22	24,701.88	19,694.42	14,391.33	8,775.15	2,827.37	-	-	-	99,820.37
Asphalt Roller	-	-	-	-	-	-	-	-	-	-
Total Interest Payments	211,913.85	192,717.00	173,248.15	152,809.08	132,475.37	373,700.10	60,905.00	29,375.00	11,875.00	1,339,018.55
Total Principal and Interest	$ 990,500.34	$ 983,634.32	$ 912,801.81	$ 893,589.65	$ 873,860.91	$ 3,842,399.65	$ 840,905.00	$ 159,375.00	$ 166,875.00	$ 9,663,941.68

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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $517,970.12 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $4,537,737.00. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024.

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, 2024, was $18,285.00 for annual leave and $37,468.43 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.

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
Jail and Bond Interest	Public Safety	K.S.A. 12-110g	$ 200,000.00
Appraiser's Equipment Reserve	Appraiser's	K.S.A. 19-119	30,000.00
Noxious Weed	Noxious Weed Equipment	K.S.A. 2-1318	5,000.00
Road and Bridge Sales Tax	Road and Bridge	K.S.A. 68-141g	410,000.00
Motor Vehicle Operating	General	K.S.A. 8-145	17,680.00

10. INTERFUND TRANSFERS (Continued)

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
Road and Bridge	Special Road Machinery	K.S.A. 68-141g	$ 157,000.00
General	Ambulance	K.S.A. 12-110d	40,000.00
General	Computer Equipment Reserve	K.S.A. 19-119	10,000.00
General	Public Safety	K.S.A. 12-110d	86,000.00
Road and Bridge	Road and Bridge Improvement	K.S.A. 68-141g	30,570.00
Road and Bridge Sales Tax	Road and Bridge Improvement	K.S.A. 68-141g	25,000.00

Residual transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
Special Bridge	Road and Bridge	K.S.A. 79-2958	$ 6,511.44
Bridge and Culvert	Road and Bridge	K.S.A. 79-2958	29,957.44

11. LITIGATION

The County is a party to various claims, of which, could potentially have a material financial impact on the County.

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, 2024

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year Budget	Variance - Over (Under)
General Fund	$ 3,299,426.00	$ -	$ 3,299,426.00	$ 2,958,085.73	$ (341,340.27)
Special Purpose Funds:					
Appraiser's	274,102.00	-	274,102.00	271,394.81	(2,707.19)
Bridge and Culvert	240,644.00	-	240,644.00	218,460.01	(22,183.99)
Election	131,940.00	-	131,940.00	126,624.54	(5,315.46)
Employee Benefit	4,379,580.00	-	4,379,580.00	3,942,848.90	(436,731.10)
Mental Health	90,000.00	-	90,000.00	88,766.73	(1,233.27)
Intellectual Disabilities	55,000.00	-	55,000.00	41,250.00	(13,750.00)
Public Safety	2,085,961.00	210,822.66	2,296,783.66	2,247,272.29	(49,511.37)
Noxious Weed	208,500.00	-	208,500.00	129,737.93	(78,762.07)
Road and Bridge	2,822,985.00	-	2,822,985.00	2,810,645.36	(12,339.64)
Road and Bridge Sales Tax	1,797,510.00	-	1,797,510.00	1,289,614.78	(507,895.22)
Special Alcohol & Drug Programs	4,650.00	-	4,650.00	3,666.55	(983.45)
Special Bridge	215,772.00	-	215,772.00	207,434.84	(8,337.16)
Special Parks and Recreation	875.00	-	875.00	-	(875.00)
Ambulance	1,385,724.00	-	1,385,724.00	1,265,940.51	(119,783.49)
Emergency Services Sales Tax	250,000.00	-	250,000.00	44,252.59	(205,747.41)
Bond and Interest Funds:					
Jail Bond and Interest	1,226,865.00	-	1,226,865.00	907,371.02	(319,493.98)
Business Funds:					
Sewer District #1	31,200.00	-	31,200.00	31,200.00	-
Landfill	829,321.00	-	829,321.00	730,587.88	(98,733.12)

BOURBON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 1,186,567.11	$ 1,413,018.42	$ 1,436,236.00	$ (23,217.58)
Delinquent Tax	26,372.44	15,615.12	50,000.00	(34,384.88)
Motor Vehicle Tax	135,441.69	146,859.86	136,566.00	10,293.86
Recreational Vehicle Tax	2,150.88	2,278.61	2,036.00	242.61
16/20 M Truck Tax	8,518.91	7,270.66	7,454.00	(183.34)
Commercial Vehicle Tax	3,105.03	3,661.86	3,975.00	(313.14)
Excise Tax	34.33	-	-	-
Watercraft Tax	-	-	1,439.00	(1,439.00)
Neighborhood Revitalization	(27,073.16)	(42,438.04)	(39,948.00)	(2,490.04)
In Lieu of Tax-PILOT Jayhawk Wind	365,625.00	365,625.00	365,000.00	625.00
Interest on Taxes	134,107.13	216,313.09	250,000.00	(33,686.91)
Intergovernmental				
Local Alcoholic Liquor Tax	-	-	1,000.00	(1,000.00)
Tax Sale Revenue	-	9,878.17	-	9,878.17
Franchise Tax	1,692.62	1,295.02	2,500.00	(1,204.98)
Federal Grants	18,776.00	22,196.00	18,776.00	3,420.00
State Grants	2,280.50	523.19	-	523.19
Licenses, Fees and Permits				
Recording Fees	97,310.59	110,701.71	140,000.00	(29,298.29)
Officer Fees	22,707.74	4,144.47	20,000.00	(15,855.53)
Diversion Fees	19,133.15	11,124.38	-	11,124.38
Firework Permit	-	300.00	-	300.00
Beer Licenses	-	-	250.00	(250.00)
Use of Money and Property				
Interest on Investment	459,054.60	478,196.82	252,500.00	225,696.82
Leases	12,680.00	13,680.00	14,000.00	(320.00)
Other Receipts				
Reimbursed Expenditure from -				
Diversion Coordinator	65,538.62	-	-	-
Other	12,419.00	-	-	-
Reimbursed Expenditure	4,632.28	8,347.85	50,000.00	(41,652.15)
Miscellaneous	10,658.98	30,872.89	17,001.00	13,871.89
Operating Transfers from				
Motor Vehicle Operating Fund	35,000.00	17,680.00	10,000.00	7,680.00
Total Receipts	2,596,733.44	2,837,145.08	$ 2,738,785.00	$ 98,360.08

BOURBON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
County Commissioners				
Personal Services	$ 64,408.08	$ 65,701.05	$ 64,250.00	$ 1,451.05
Contractual Services	5,437.19	20,603.19	4,550.00	16,053.19
Commodities	1,190.68	655.19	1,500.00	(844.81)
County Clerk				
Personal Services	95,126.55	112,663.52	107,900.00	4,763.52
Contractual Services	4,960.21	4,610.31	4,050.00	560.31
Commodities	4,274.92	2,715.40	3,000.00	(284.60)
County Treasurer				
Personal Services	97,100.69	115,426.25	115,782.00	(355.75)
Contractual Services	18,632.36	24,911.55	38,644.00	(13,732.45)
Commodities	1,101.51	3,549.00	-	3,549.00
County Attorney				
Personal Services	304,972.51	335,978.69	338,016.00	(2,037.31)
Contractual Services	53,431.29	61,632.51	55,000.00	6,632.51
Commodities	4,314.04	3,416.63	4,000.00	(583.37)
Capital Outlay	8,719.65	7,310.00	10,000.00	(2,690.00)
Reimbursed Expenditure	-	(178.71)	-	(178.71)
County Counselor				
Personal Services	58,500.00	58,500.00	68,000.00	(9,500.00)
Contractual Services	209.70	5,646.26	-	5,646.26
Tax Sale	-	3,060.00	22,000.00	(18,940.00)
Register of Deeds				
Personal Services	100,108.80	117,622.17	114,880.00	2,742.17
Contractual Services	2,658.43	1,760.76	6,550.00	(4,789.24)
Commodities	1,986.88	1,033.25	2,750.00	(1,716.75)
County Sheriff/Correctional				
Personal Services	-	10,000.00	-	10,000.00
Contractual Services	2,292.93	53,000.00	-	53,000.00
Commodities	214.26	-	-	-
Custodial/Building Mtce				
Personal Services	-	67,759.99	71,560.00	(3,800.01)
Contractual Services	-	2,261.89	44,400.00	(42,138.11)
Commodities	-	22,263.81	34,000.00	(11,736.19)
Reimbursed Expenditure	-	(208.33)	-	(208.33)
Correctional Center				
Contractual Services	2,712.22	537.90	-	537.90
Courthouse General				
Personal Services	75,352.43	-	-	-
Contractual Services	518,569.62	518,385.66	455,000.00	63,385.66
Commodities	37,661.81	14,785.06	26,000.00	(11,214.94)

BOURBON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Coroner				
Contractual Services	$ 35,009.00	$ 73,388.00	$ 35,000.00	$ 38,388.00
County Finance				
Personal Services	95,100.10	95,335.12	95,000.00	335.12
Contractual Services	637.37	1,448.77	7,000.00	(5,551.23)
Commodities	1,760.04	633.58	1,500.00	(866.42)
District Court				
Personal Services	58,284.17	56,169.93	56,930.00	(760.07)
Contractual Services	224,010.34	240,288.32	240,460.00	(171.68)
Commodities	36,778.22	30,531.21	26,000.00	4,531.21
Capital Outlay	-	-	3,000.00	(3,000.00)
Emergency Preparedness				
Personal Services	37,794.85	38,371.06	37,947.00	424.06
Contractual Services	17,305.67	14,384.99	21,500.00	(7,115.01)
Commodities	928.05	4,423.93	2,500.00	1,923.93
Capital Outlay	-	4,216.98	1,500.00	2,716.98
Information Technology				
Personal Services	133,411.09	148,032.02	135,217.00	12,815.02
Contractual Services	117,968.53	127,331.15	169,115.00	(41,783.85)
Commodities	9,903.27	12,690.22	8,825.00	3,865.22
Capital Outlay	952.22	2,791.69	11,750.00	(8,958.31)
Dispatch				
Contractual Services	50,000.00	50,000.00	50,000.00	-
Juvenile Detention				
Contractual Services	81,226.94	97,295.76	90,000.00	7,295.76
Health and Welfare - Ambulance				
Contractual Services	14,363.48	-	-	-
Economic Development				
Contractual Services	79.98	-	-	-
Appropriation	185,554.00	-	-	-
Appropriations for Health and Welfare				
Health Board	90,750.00	90,750.00	90,750.00	-
Elderly Appropriation	48,600.00	48,600.00	22,800.00	25,800.00
Appropriations for General Government				
Conservation District	50,000.00	40,000.00	-	40,000.00
Appropriations for Cultural and Recreation				
Fair Board	10,000.00	10,000.00	-	10,000.00

BOURBON COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
General Government-Contingency				
Jayhawk Wind PILOT	$ -	$ -	$ 165,000.00	$ (165,000.00)
Reserves	-	-	50,000.00	(50,000.00)
Miscellaneous	-	-	75,800.00	(75,800.00)
Salaries - Bonus	-	-	50,000.00	(50,000.00)
Cash Forward	-	-	250,000.00	(250,000.00)
Operating Transfers to:				
Computer Equipment Reserve Fund	-	10,000.00	10,000.00	-
Public Safety Fund	-	86,000.00	-	86,000.00
Ambulance Fund	-	40,000.00	-	40,000.00
Total Expenditures	2,764,354.08	2,958,085.73	$ 3,299,426.00	$ (341,340.27)
Receipts Over(Under) Expenditures	(167,620.64)	(120,940.65)		
Unencumbered Cash, Beginning	661,784.63	494,163.99		
Unencumbered Cash, Ending	$ 494,163.99	$ 373,223.34		

BOURBON COUNTY, KANSAS
APPRAISER'S FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 136,423.87	$ 190,559.01	$ 193,450.00	$ (2,890.99)
Delinquent Tax	3,976.39	2,518.01	-	2,518.01
Motor Vehicle Tax	23,543.41	16,770.75	16,771.00	(0.25)
Recreational Vehicle Tax	373.89	260.24	260.00	0.24
16/20 M Truck Tax	1,544.73	1,265.29	1,265.00	0.29
Commercial Vehicle Tax	539.77	418.17	-	418.17
Excise Tax	5.96	-	-	-
Neighborhood Revitalization	(3,091.74)	(5,675.45)	-	(5,675.45)
Licenses, Fees, and Permits				
Officer Fees	361.50	-	-	-
Other Receipts				
Reimbursed Expenditure	3,000.00	3,000.00	2,000.00	1,000.00
PRC/Maps	-	498.00	892.00	(394.00)
Miscellaneous	-	50.00	50.00	-
Operating Transfer from				
Appraiser's Equipment Reserve Fund	50,000.00	30,000.00	30,000.00	-
Total Receipts	216,677.78	239,664.02	$ 244,688.00	$ (5,023.98)
Expenditures				
General Government				
Personal Services	196,913.03	198,765.11	$ 195,000.00	$ 3,765.11
Contractual Services	11,763.33	59,422.70	69,102.00	(9,679.30)
Commodities	15,643.04	13,207.00	10,000.00	3,207.00
Total Expenditures	224,319.40	271,394.81	$ 274,102.00	$ (2,707.19)
Receipts Over(Under) Expenditures	(7,641.62)	(31,730.79)		
Unencumbered Cash, Beginning	42,686.13	35,044.51		
Unencumbered Cash, Ending	$ 35,044.51	$ 3,313.72		

BOURBON COUNTY, KANSAS
APPRAISER'S EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees and Permits		
Neighborhood Revitalization	$ -	$ -
Total Receipts	-	-
Expenditures		
Operating Transfers to		
Appraiser's Fund	50,000.00	30,000.00
Total Expenditures	50,000.00	30,000.00
Receipts Over(Under) Expenditures	(50,000.00)	(30,000.00)
Unencumbered Cash, Beginning	106,676.32	56,676.32
Unencumbered Cash, Ending	$ 56,676.32	$ 26,676.32

BOURBON COUNTY, KANSAS
BRIDGE AND CULVERT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 139,029.62	$ 188,760.15	$ 193,402.00	$ (4,641.85)
Delinquent Tax	2,828.65	1,875.71	1,876.00	(0.29)
Motor Vehicle Tax	18,517.70	17,167.29	17,167.00	0.29
Recreational Vehicle Tax	294.07	266.40	266.00	0.40
16/20 M Truck Tax	1,097.25	995.23	995.00	0.23
Commercial Vehicle Tax	424.52	428.07	-	428.07
Excise Tax	4.70	-	-	-
Neighborhood Revitalization	(3,164.81)	(5,680.82)	(5,680.00)	(0.82)
License, Fees and Permits				
Culvert Sales	14,371.59	-	22,000.00	(22,000.00)
Other Receipts				
Miscellaneous	127.50	1,315.85	1,500.00	(184.15)
Total Receipts	173,530.79	205,127.88	$ 231,526.00	$ (26,398.12)
Expenditures				
Streets and Highways				
Personal Services	80,378.10	82,560.50	$ 85,000.00	$ (2,439.50)
Contractual Services	14,527.99	28,222.69	18,500.00	9,722.69
Commodities	77,506.88	77,719.38	120,000.00	(42,280.62)
Residual Transfers to Road and Bridge Fund	-	29,957.44	17,144.00	12,813.44
Total Expenditures	172,412.97	218,460.01	$ 240,644.00	$ (22,183.99)
Receipts Over(Under) Expenditures	1,117.82	(13,332.13)		
Unencumbered Cash, Beginning	12,214.31	13,332.13		
Unencumbered Cash, Ending	$ 13,332.13	$ -		

BOURBON COUNTY, KANSAS
COMPUTER EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Reimbursed Expenditure	$ 8,096.40	$ -
Miscellaneous	6,779.00	11,696.40
Operating Transfer from		
General Fund	-	10,000.00
Total Receipts	14,875.40	21,696.40
Expenditures		
General		
Capital Outlay	31,431.85	5,614.59
Total Expenditures	31,431.85	5,614.59
Receipts Over(Under) Expenditures	(16,556.45)	16,081.81
Unencumbered Cash, Beginning	40,611.21	24,054.76
Unencumbered Cash, Ending	$ 24,054.76	$ 40,136.57

BOURBON COUNTY, KANSAS
GENERAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
General		
Capital Outlay	-	346,345.10
Total Expenditures	-	346,345.10
Receipts Over(Under) Expenditures	-	(346,345.10)
Unencumbered Cash, Beginning	394,863.05	394,863.05
Unencumbered Cash, Ending	$ 394,863.05	$ 48,517.95

BOURBON COUNTY, KANSAS
ATTORNEY EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from		
General Fund	$ -	$ -
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, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 50,625.53	$ 72,624.80	$ 74,434.00	$ (1,809.20)
Delinquent Tax	1,210.36	847.31	-	847.31
Motor Vehicle Tax	8,989.80	6,218.60	6,219.00	(0.40)
Recreational Vehicle Tax	142.85	96.40	96.00	0.40
16/20 M Truck Tax	458.10	483.10	483.00	0.10
Commercial Vehicle Tax	206.09	155.00	-	155.00
Excise Tax	2.28	-	-	-
Neighborhood Revitalization	(1,146.35)	(2,181.10)	-	(2,181.10)
Intergovernmental				
State Grant	-	11,320.00	11,320.00	-
Other Receipts				
Miscellaneous	-	50.00	50.00	-
Total Receipts	60,488.66	89,614.11	92,602.00	$ (2,987.89)
Expenditures				
General				
Personal Services	30,628.61	46,957.80	$ 48,680.00	$ (1,722.20)
Contractual Services	8,524.70	69,677.05	40,000.00	29,677.05
Commodities	10,870.17	9,989.69	15,100.00	(5,110.31)
Cash Forward	-	-	23,160.00	(23,160.00)
Operating Transfers to				
Election Equipment Reserve	-	-	5,000.00	(5,000.00)
Total Expenditures	50,023.48	126,624.54	$ 131,940.00	$ (5,315.46)
Receipts Over(Under) Expenditures	10,465.18	(37,010.43)		
Unencumbered Cash, Beginning	31,861.42	42,326.60		
Unencumbered Cash, Ending	$ 42,326.60	$ 5,316.17		

BOURBON COUNTY, KANSAS
ELECTION EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Election Fund	$ -	$ -
Total Receipts	-	-
Expenditures		
General		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	293.00	293.00
Unencumbered Cash, Ending	$ 293.00	$ 293.00

BOURBON COUNTY, KANSAS
EMPLOYEE BENEFIT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 2,016,481.37	$ 2,312,840.11	$ 2,370,241.00	$ (57,400.89)
Delinquent Tax	28,782.69	20,590.78	20,591.00	(0.22)
Motor Vehicle Tax	231,470.06	249,497.01	249,497.00	0.01
Recreational Vehicle Tax	3,675.73	3,871.10	3,871.00	0.10
16/20 M Truck Tax	10,272.52	12,448.18	12,448.00	0.18
Commercial Vehicle Tax	5,306.51	6,221.07	-	6,221.07
Excise Tax	58.66	-	-	-
Neighborhood Revitalization	(45,994.41)	(70,136.00)	(70,136.00)	-
Other Receipts				
Reimbursed Expenditure - Other Funds	465.09	-	-	-
Reimbursed Expenditure	1,570,448.30	1,490,497.44	1,592,480.00	(101,982.56)
Total Receipts	3,820,966.52	4,025,829.69	$ 4,178,992.00	$ (153,162.31)
Expenditures				
Employee Benefits				
Personal Services	23,950.25	-	$ -	$ -
Contractual Services	31,491.98	-	-	-
Social Security	360,260.59	400,975.95	450,000.00	(49,024.05)
KPERS Retirement	443,237.77	533,618.46	521,544.00	12,074.46
Unemployment	22,414.89	18,062.15	17,581.00	481.15
Health	2,958,125.20	2,900,284.26	3,000,000.00	(99,715.74)
Other Insurance	5,784.29	6,021.08	6,500.00	(478.92)
Workers Compensation	79,654.00	83,887.00	120,000.00	(36,113.00)
Cash Forward	-	-	263,955.00	(263,955.00)
Total Expenditures	3,924,918.97	3,942,848.90	$ 4,379,580.00	$ (436,731.10)
Receipts Over(Under) Expenditures	(103,952.45)	82,980.79		
Unencumbered Cash, Beginning	355,720.47	251,768.02		
Unencumbered Cash, Ending	$ 251,768.02	$ 334,748.81		

BOURBON COUNTY, KANSAS
REGISTER OF DEEDS TECH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 13,562.00	$ 15,332.00
Total Receipts	13,562.00	15,332.00
Expenditures		
General		
Capital Outlay	24,645.29	3,453.74
Total Expenditures	24,645.29	3,453.74
Receipts Over(Under) Expenditures	(11,083.29)	11,878.26
Unencumbered Cash, Beginning	47,420.83	36,337.54
Unencumbered Cash, Ending	$ 36,337.54	$ 48,215.80

BOURBON COUNTY, KANSAS
TREASURERS TECH FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,390.50	$ 3,833.00
Total Receipts	3,390.50	3,833.00
Expenditures		
General		
Capital Outlay	9,292.09	-
Total Expenditures	9,292.09	-
Receipts Over(Under) Expenditures	(5,901.59)	3,833.00
Unencumbered Cash, Beginning	15,926.70	10,025.11
Unencumbered Cash, Ending	$ 10,025.11	$ 13,858.11

BOURBON COUNTY, KANSAS
CLERKS TECH FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 3,390.50	$ 3,833.00
Total Receipts	3,390.50	3,833.00
Expenditures		
General		
Capital Outlay	2,576.59	3,332.02
Total Expenditures	2,576.59	3,332.02
Receipts Over(Under) Expenditures	813.91	500.98
Unencumbered Cash, Beginning	25,244.53	26,058.44
Unencumbered Cash, Ending	$ 26,058.44	$ 26,559.42

BOURBON COUNTY, KANSAS
SPECIAL LAW ENFORCEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Vehicle Inspection Fees	$ 31,183.80	$ 21,400.00
Total Receipts	31,183.80	21,400.00
Expenditures		
General		
Contractual Services	4,276.80	3,813.39
Commodities	19,704.23	80.00
Total Expenditures	23,981.03	3,893.39
Receipts Over(Under) Expenditures	7,202.77	17,506.61
Unencumbered Cash, Beginning	34,913.69	42,116.46
Unencumbered Cash, Ending	$ 42,116.46	$ 59,623.07

BOURBON COUNTY, KANSAS
MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 73,966.90	$ 80,299.65	$ 81,861.00	$ (1,561.35)
Delinquent Tax	1,239.09	874.60	1,006.00	(131.40)
Motor Vehicle Tax	9,608.16	9,136.44	8,484.00	652.44
Recreational Vehicle Tax	152.51	141.72	127.00	14.72
16/20 M Truck Tax	485.46	516.88	463.00	53.88
Commercial Vehicle Tax	220.29	227.81	247.00	(19.19)
Excise Tax	2.44	-	-	-
Watercraft Tax	-	-	89.00	(89.00)
Neighborhood Revitalization	(1,684.25)	(2,430.37)	(2,277.00)	(153.37)
Total Receipts	83,990.60	88,766.73	$ 90,000.00	$ (1,233.27)
Expenditures				
Health and Welfare				
Appropriation	87,146.37	88,766.73	$ 90,000.00	$ (1,233.27)
Total Expenditures	87,146.37	88,766.73	$ 90,000.00	$ (1,233.27)
Receipts Over(Under) Expenditures	(3,155.77)	-		
Unencumbered Cash, Beginning	3,155.77	-		
Unencumbered Cash, Ending	$ -	$ -		

BOURBON COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 44,731.49	$ 49,459.17	$ 50,301.00	$ (841.83)
Delinquent Tax	826.06	560.97	-	560.97
Motor Vehicle Tax	5,886.00	5,524.06	5,129.00	395.06
Recreational Vehicle Tax	93.54	85.71	77.00	8.71
16/20 M Truck Tax	308.16	316.47	280.00	36.47
Commercial Vehicle Tax	134.94	137.68	149.00	(11.32)
Excise Tax	1.49	-	-	-
Watercraft Tax	-	-	54.00	(54.00)
Neighborhood Revitalization	(1,018.36)	(1,492.94)	(1,399.00)	(93.94)
Total Receipts	50,963.32	54,591.12	$ 54,591.00	$ 0.12
Expenditures				
Health and Welfare				
Appropriation	54,399.09	41,250.00	$ 55,000.00	$ (13,750.00)
Total Expenditures	54,399.09	41,250.00	$ 55,000.00	$ (13,750.00)
Receipts Over(Under) Expenditures	(3,435.77)	13,341.12		
Unencumbered Cash, Beginning	3,435.77	-		
Unencumbered Cash, Ending	$ -	$ 13,341.12		

BOURBON COUNTY, KANSAS
PUBLIC SAFETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 1,579,734.40	$ 1,550,707.07	$ 1,571,465.00	$ (20,757.93)
Delinquent Tax	26,702.16	18,967.33	25,000.00	(6,032.67)
Motor Vehicle Tax	208,450.42	195,076.12	181,407.00	13,669.12
Recreational Vehicle Tax	3,310.22	3,026.85	2,706.00	320.85
16/20 M Truck Tax	10,465.23	11,211.24	9,901.00	1,310.24
Commercial Vehicle Tax	4,778.77	4,864.11	5,280.00	(415.89)
Excise Tax	52.83	-	-	-
Watercraft Tax	-	-	1,911.00	(1,911.00)
Neighborhood Revitalization	(35,961.98)	(46,902.25)	(43,709.00)	(3,193.25)
Intergovernmental				
Federal Grant-KDOT	-	25,095.46	-	25,095.46
Federal Grant-COPS	6,618.94	-	2,000.00	(2,000.00)
Fees and Licenses				
VIN Inspection Fees	1,800.00	6,080.00	10,000.00	(3,920.00)
Inmate Housing	358.25	125,554.50	20,000.00	105,554.50
Fingerprint Fees	1,860.00	4,010.00	-	4,010.00
Other Receipts				
Sheriff Fees	2,000.00	-	-	-
Reimbursed Expenditure	63,579.01	60,172.70	50,000.00	10,172.70
Operating Transfers from:				
General Fund	-	86,000.00	-	86,000.00
Jail Bond and Interest Fund	105,000.00	200,000.00	250,000.00	(50,000.00)
Total Receipts	1,978,748.25	2,243,863.13	$ 2,085,961.00	$ 157,902.13

BOURBON COUNTY, KANSAS
PUBLIC SAFETY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Public Safety-Sheriff				
Personal Services	$ 698,621.84	$ 787,754.41	$ 669,932.00	$ 117,822.41
Contractual Services	179,611.17	168,178.63	87,631.00	80,547.63
Commodities	136,489.75	115,248.88	115,496.00	(247.12)
Capital Outlay	-	52,078.14	-	52,078.14
Correctional Center				
Personal Services	609,158.89	623,404.99	649,502.00	(26,097.01)
Contractual Services	401,575.73	421,055.19	285,000.00	136,055.19
Commodities	60,503.61	79,552.05	278,400.00	(198,847.95)
Total Certified Budget			2,085,961.00	161,311.29
Adjustments for Qualifying Budget Credits			210,822.66	(210,822.66)
Total Expenditures	2,085,960.99	2,247,272.29	$ 2,296,783.66	$ (49,511.37)
Receipts Over(Under) Expenditures	(107,212.74)	(3,409.16)		
Unencumbered Cash, Beginning	110,890.31	3,677.57		
Unencumbered Cash, Ending	$ 3,677.57	$ 268.41		

BOURBON COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 79,299.86	$ 94,877.04	$ 97,741.00	$ (2,863.96)
Delinquent Tax	896.56	645.13	1,000.00	(354.87)
Motor Vehicle Tax	6,893.64	9,844.71	9,151.00	693.71
Recreational Vehicle Tax	109.52	152.69	137.00	15.69
16/20 M Truck Tax	422.26	371.24	499.00	(127.76)
Commercial Vehicle Tax	158.07	245.49	266.00	(20.51)
Excise Tax	1.75	-	-	-
Watercraft Tax	-	-	96.00	(96.00)
Neighborhood Revitalization	(1,814.84)	(2,887.74)	(2,719.00)	(168.74)
Other Receipts				
Miscellaneous	165.00	-	-	-
Reimbursed Expenditure from Chemical Sales	90,459.67	46,978.92	95,000.00	(48,021.08)
Total Receipts	176,591.49	150,227.48	$ 201,171.00	$ (50,943.52)
Expenditures				
Health and Welfare				
Personal Services	37,669.96	38,974.14	$ 37,500.00	$ 1,474.14
Contractual Services	12,577.41	13,261.22	6,000.00	7,261.22
Commodities	11,552.55	13,815.66	3,000.00	10,815.66
Chemicals	108,026.58	58,686.91	127,000.00	(68,313.09)
Cash Forward	-	-	30,000.00	(30,000.00)
Operating Transfers to Noxious Weed Equipment Fund	2,000.00	5,000.00	5,000.00	-
Total Expenditures	171,826.50	129,737.93	$ 208,500.00	$ (78,762.07)
Receipts Over(Under) Expenditures	4,764.99	20,489.55		
Unencumbered Cash, Beginning	31,156.60	35,921.59		
Unencumbered Cash, Ending	$ 35,921.59	$ 56,411.14		

BOURBON COUNTY, KANSAS
NOXIOUS WEED EQUIPMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Noxious Weed Fund	$ 2,000.00	$ 5,000.00
Total Receipts	2,000.00	5,000.00
Expenditures		
Noxious Weed Equipment Capital Outlay	-	13,650.99
Total Expenditures	-	13,650.99
Receipts Over(Under) Expenditures	2,000.00	(8,650.99)
Unencumbered Cash, Beginning	8,119.09	10,119.09
Unencumbered Cash, Ending	$ 10,119.09	$ 1,468.10

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 1,113,688.52	$ 1,091,380.05	$ 1,109,607.00	$ (18,226.95)
Delinquent Tax	18,044.01	12,718.52	12,718.00	0.52
Motor Vehicle Tax	140,212.44	137,624.17	137,624.00	0.17
Recreational Vehicle Tax	2,226.60	2,135.32	2,135.00	0.32
16/20 M Truck Tax	7,122.59	7,542.76	7,543.00	(0.24)
Commercial Vehicle Tax	3,214.41	3,431.54	-	3,431.54
Excise Tax	35.53	-	-	-
Neighborhood Revitalization	(25,370.78)	(33,115.87)	(33,116.00)	0.13
Intergovernmental				
Special Highway Aid	541,086.13	561,067.64	561,068.00	(0.36)
County Equalization Aid	17,959.00	-	-	-
Connecting Links	89,236.81	79,512.09	79,512.00	0.09
Use of Money and Property				
Sale of Assets	353,835.00	98,500.00	98,500.00	-
Culvert Sales	-	21,605.70	19,603.00	2,002.70
Insurance Proceeds		215,291.07	215,291.00	0.07
License, Fees and Permits				
Dust Control Receipts	3,257.25	2,625.00	-	2,625.00
Elm Creek Lake Fees	9,067.00	6,388.14	6,197.00	191.14
Other Receipts				
Reimbursed Expenditure	87,187.40	140,619.98	106,089.00	34,530.98
Miscellaneous	100,345.08	20,091.83	-	20,091.83
Operating Transfers from:				
Road and Bridge Sales Tax Fund	600,000.00	410,000.00	450,000.00	(40,000.00)
Special Road Machinery Fund	-	-	26,500.00	(26,500.00)
Residual Transfers from:				
Special Bridge Fund	-	6,511.44	12,300.00	(5,788.56)
Bridge and Culvert Fund	-	29,957.44	17,144.00	12,813.44
Total Receipts	3,061,146.99	2,813,886.82	$ 2,828,715.00	$ (14,828.18)
Expenditures				
Street and Highways				
Personal Services	905,641.67	951,913.25	$ 930,814.00	$ 21,099.25
Contractual Services	432,944.93	422,552.66	355,169.00	67,383.66
Commodities	823,262.77	715,437.31	761,828.00	(46,390.69)
Capital Outlay	56,790.00	169,369.36	169,370.00	(0.64)

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Elm Creek				
Personal Services	$ 28,820.41	$ 29,099.35	$ 29,000.00	$ 99.35
Contractual Services	11,696.10	12,966.76	10,000.00	2,966.76
Commodities	12,351.66	5,480.98	5,000.00	480.98
Finance Lease	349,358.80	316,255.69	378,304.00	(62,048.31)
Operating Transfers to:				
Special Road Machinery Fund	432,087.30	157,000.00	183,500.00	(26,500.00)
Road and Bridge Improvement Fund	-	30,570.00	-	30,570.00
Total Expenditures	3,052,953.64	2,810,645.36	$ 2,822,985.00	$ (12,339.64)
Receipts Over(Under) Expenditures	8,193.35	3,241.46		
Unencumbered Cash, Beginning	871.25	9,064.60		
Unencumbered Cash, Ending	$ 9,064.60	$ 12,306.06		

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, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
Sales Tax	$ 1,605,548.83	$ 1,325,905.08	$ 1,600,000.00	$ (274,094.92)
Other Receipts				
Reimbursed Expenditure	-	910.00	-	910.00
Total Receipts	1,605,548.83	1,326,815.08	$ 1,600,000.00	$ (273,184.92)
Expenditures				
Street and Highway				
Personal Services	144,208.49	104,598.75	$ 78,894.00	$ 25,704.75
Contractual Services	770,237.96	555,866.19	189,505.00	366,361.19
Commodities	184,767.48	186,889.84	631,988.00	(445,098.16)
Capital Outlay	4,290.00	7,260.00	-	7,260.00
Cash Forward	-	-	397,123.00	(397,123.00)
Operating Transfers to:				
Road and Bridge Fund	600,000.00	410,000.00	500,000.00	(90,000.00)
Road and Bridge Improvement Fund	-	25,000.00	-	25,000.00
Total Expenditures	1,703,503.93	1,289,614.78	$ 1,797,510.00	$ (507,895.22)
Receipts Over(Under) Expenditures	(97,955.10)	37,200.30		
Unencumbered Cash, Beginning	167,406.45	69,451.35		
Unencumbered Cash, Ending	$ 69,451.35	$ 106,651.65		

BOURBON COUNTY, KANSAS
ROAD AND BRIDGE IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from:		
Road and Bridge Fund	$ -	$ 30,570.00
Road and Bridge Sales Tax Fund	-	25,000.00
Total Receipts	-	55,570.00
Expenditures		
Street and Highway		
Capital Outlay	156,672.01	266,956.27
Total Expenditures	156,672.01	266,956.27
Receipts Over(Under) Expenditures	(156,672.01)	(211,386.27)
Unencumbered Cash, Beginning	369,000.29	212,328.28
Unencumbered Cash, Ending	$ 212,328.28	$ 942.01

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, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 2,868.70	$ 3,341.32	$ 3,323.00	18.32
Delinquent Tax	54.04	36.91	100.00	(63.09)
Motor Vehicle Tax	389.92	353.80	324.00	29.80
Recreational Vehicle Tax	6.26	5.43	5.00	0.43
16/20 M Truck Tax	20.06	20.97	18.00	2.97
Commercial Vehicle Tax	8.94	8.87	9.00	(0.13)
Excise Tax	0.10	-	-	-
Watercraft Tax	-	-	3.00	(3.00)
Neighborhood Revitalization	(65.26)	(100.75)	(92.00)	(8.75)
Intergovernmental				
Local Alcoholic Liquor Tax	-	-	875.00	(875.00)
Total Receipts	3,282.76	3,666.55	$ 4,565.00	$ (898.45)
Expenditures				
Health and Welfare				
Appropriations	3,568.67	3,666.55	$ 4,650.00	$ (983.45)
Total Expenditures	3,568.67	3,666.55	$ 4,650.00	$ (983.45)
Receipts Over(Under) Expenditures	(285.91)	-		
Unencumbered Cash, Beginning	285.91	-		
Unencumbered Cash, Ending	$ -	$ -		

BOURBON COUNTY, KANSAS
SPECIAL BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 163,917.15	$ 150,241.15	$ 153,982.00	$ (3,740.85)
Delinquent Tax	1,714.60	1,494.55	-	1,494.55
Motor Vehicle Tax	19,592.41	20,269.90	18,849.00	1,420.90
Recreational Vehicle Tax	311.06	314.56	281.00	33.56
16/20 M Truck Tax	990.04	1,056.36	1,029.00	27.36
Commercial Vehicle Tax	449.15	505.42	549.00	(43.58)
Excise Tax	4.97	-	-	-
Watercraft Tax	-	-	199.00	(199.00)
Neighborhood Revitalization	(3,736.70)	(4,614.26)	(4,283.00)	(331.26)
Total Receipts	183,242.68	169,267.68	$ 170,606.00	$ (1,338.32)
Expenditures				
Streets and Highways				
Personal Services	101,394.18	125,107.48	$ 103,688.00	$ 21,419.48
Contractual Services	14,798.69	15,732.95	36,175.00	(20,442.05)
Commodities	15,901.09	32,793.70	41,095.00	(8,301.30)
Capital Outlay	47,600.00	-	-	-
Cash Forward	-	-	15,000.00	(15,000.00)
Debt Service				
Finance Leases	19,814.04	27,289.27	19,814.00	7,475.27
Residual Transfers to				
Road and Bridge Fund	-	6,511.44	-	6,511.44
Total Expenditures	199,508.00	207,434.84	$ 215,772.00	$ (8,337.00)
Receipts Over(Under) Expenditures	(16,265.32)	(38,167.16)		
Unencumbered Cash, Beginning	54,432.48	38,167.16		
Unencumbered Cash, Ending	$ 38,167.16	$ -		

BOURBON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Local Alcoholic Liquor Tax	$ -	$ -	$ 875.00	$ (875.00)
Total Receipts	-	-	$ 875.00	$ (875.00)
Expenditures				
Culture and Recreation				
Contractual Services	-	-	$ 875.00	$ (875.00)
Total Expenditures	-	-	$ 875.00	$ (875.00)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	874.93	874.93		
Unencumbered Cash, Ending	$ 874.93	$ 874.93		

BOURBON COUNTY, KANSAS
SPECIAL ROAD MACHINERY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from Road and Bridge Fund	$ 432,087.30	$ 157,000.00
Total Receipts	432,087.30	157,000.00
Expenditures		
Streets and Highways Capital Outlay	473,734.00	120,102.13
Total Expenditures	473,734.00	120,102.13
Receipts Over(Under) Expenditures	(41,646.70)	36,897.87
Unencumbered Cash, Beginning	50,833.34	9,186.64
Unencumbered Cash, Ending	$ 9,186.64	$ 46,084.51

BOURBON COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem Tax	$ 275,491.57	$ 210,020.14	$ 212,689.00	$ (2,668.86)
Delinquent Tax	3,852.43	2,867.40	-	2,867.40
Motor Vehicle Tax	31,068.62	34,094.47	31,705.00	2,389.47
Recreational Vehicle Tax	493.44	528.93	473.00	55.93
16/20 M Truck Tax	1,683.30	1,669.80	1,730.00	(60.20)
Commercial Vehicle Tax	712.27	850.10	923.00	(72.90)
Excise Tax	7.87	-	-	-
Watercraft Tax	-	-	334.00	(334.00)
Neighborhood Revitalization	(6,285.26)	(6,454.32)	(5,916.00)	(538.32)
Intergovernmental				
State Grants	12,375.00	27,118.40	-	27,118.40
Local Grants	20,480.18	68,956.00	-	68,956.00
Licenses, Fees, and Permits				
User Fees	887,428.52	864,560.31	950,000.00	(85,439.69)
Other Receipts				
Miscellaneous	2,868.25	-	-	-
Insurance Proceeds	11,534.12	-	-	-
Reimbursed Expenditure	-	2,842.58	-	2,842.58
Operating Transfer from				
General Fund	-	40,000.00	-	40,000.00
Total Receipts	1,241,710.31	1,247,053.81	$ 1,191,938.00	$ 55,115.81

BOURBON COUNTY, KANSAS
AMBULANCE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Public Health				
Personal Services	$ 837,549.57	$ 963,518.15	$ 885,724.00	$ 77,794.15
Contractual Services	114,124.55	110,022.29	60,000.00	50,022.29
Commodities	128,551.95	86,291.66	190,000.00	(103,708.34)
Capital Outlay	4,009.93	106,108.41	50,000.00	56,108.41
Cash Forward	-	-	100,000.00	(100,000.00)
Operating Transfers to				
Ambulance Equipment Reserve Fund	185,000.00	-	100,000.00	(100,000.00)
Total Expenditures	1,269,236.00	1,265,940.51	$ 1,385,724.00	$ (119,783.49)
Receipts Over(Under) Expenditures	(27,525.69)	(18,886.70)		
Unencumbered Cash, Beginning	56,499.22	28,973.53		
Unencumbered Cash, Ending	$ 28,973.53	$ 10,086.83		

BOURBON COUNTY, KANSAS
AMBULANCE EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Equipment Sales	$ -	$ 11,800.00
Operating Transfers from Ambulance Fund	185,000.00	-
Total Receipts	185,000.00	11,800.00
Expenditures		
Public Health		
Capital Outlay	372,500.00	-
Total Expenditures	372,500.00	-
Receipts Over(Under) Expenditures	(187,500.00)	11,800.00
Unencumbered Cash, Beginning	200,000.00	12,500.00
Cancelled Encumbrance	-	1,036.95
Unencumbered Cash, Ending	$ 12,500.00	$ 25,336.95

BOURBON COUNTY, KANSAS
EMERGENCY SERVICES SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Sales Tax	$ -	$ 103,043.62	$ 250,000.00	$ (146,956.38)
Total Receipts	-	103,043.62	$ 250,000.00	$ (146,956.38)
Expenditures				
General Government				
Contractual Services	-	44,252.59	$ 250,000.00	$ (205,747.41)
Total Expenditures	-	44,252.59	$ 250,000.00	$ (205,747.41)
Receipts Over(Under) Expenditures	-	58,791.03		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 58,791.03		

BOURBON COUNTY, KANSAS
MOTOR VEHICLE OPEARTING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State Grants	$ 175.00	$ 350.00
Licenses, Fees, and Permits		
Officer Fees	107,519.50	107,907.66
Other Receipts		
Miscellaneous	3.00	2,831.25
Reimbursed Expenditure	-	15.32
Total Receipts	107,697.50	111,104.23
Expenditures		
General Government		
Personal Services	66,154.47	81,047.98
Contractual Services	4,105.27	97.00
Commodities	2,142.95	12,612.75
Operating Transfers to		
General Fund	35,000.00	17,680.00
Total Expenditures	107,402.69	111,437.73
Receipts Over(Under) Expenditures	294.81	(333.50)
Unencumbered Cash, Beginning	40.50	335.31
Unencumbered Cash, Ending	$ 335.31	$ 1.81

BOURBON COUNTY, KANSAS
COVID GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Health		
Contractual Services	16,651.40	156,364.36
Commodities	28,031.59	1,365.36
Total Expenditures	44,682.99	157,729.72
Receipts Over(Under) Expenditures	(44,682.99)	(157,729.72)
Unencumbered Cash, Beginning	202,412.71	157,729.72
Unencumbered Cash, Ending	$ 157,729.72	$ -

BOURBON COUNTY, KANSAS
OPIOID SETTLEMENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Opioid Settlement	$ 36,294.47	$ 40,928.51
Total Receipts	36,294.47	40,928.51
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	36,294.47	40,928.51
Unencumbered Cash, Beginning	2,699.59	38,994.06
Unencumbered Cash, Ending	$ 38,994.06	$ 79,922.57

BOURBON COUNTY, KANSAS
CONCEAL AND CARRY PERMIT FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 520.00	$ 715.00
Total Receipts	520.00	715.00
Expenditures		
Public Safety		
Contractual Services	1,320.99	-
Total Expenditures	1,320.99	-
Receipts Over(Under) Expenditures	(800.99)	715.00
Unencumbered Cash, Beginning	3,427.01	2,626.02
Unencumbered Cash, Ending	$ 2,626.02	$ 3,341.02

BOURBON COUNTY, KANSAS
REGISTERED OFFENDER FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 8,348.00	$ 8,170.00
Total Receipts	8,348.00	8,170.00
Expenditures		
Public Safety		
Contractual Services	-	4,259.64
Total Expenditures	-	4,259.64
Receipts Over(Under) Expenditures	8,348.00	3,910.36
Unencumbered Cash, Beginning	27,664.51	36,012.51
	$ 36,012.51	$ 39,922.87

BOURBON COUNTY, KANSAS
JAIL BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Sales Tax	$ 1,109,937.99	$ 1,128,749.71	$ 1,100,000.00	$ 28,749.71
Use of Money and Property				
Finance Lease Proceeds	168,252.00	-	-	-
Total Receipts	1,278,189.99	1,128,749.71	$ 1,100,000.00	$ 28,749.71
Expenditures				
Public Safety				
Contractual Services	12,774.75	34,710.70	$ 300,000.00	$ (265,289.30)
Commodities	733.68	-	-	-
Capital Outlay	275,078.80	-	-	-
Debt Service				
Bond Principal	340,000.00	355,000.00	355,000.00	-
Bond Interest	89,085.00	80,160.00	80,160.00	-
Finance Lease	238,259.07	237,500.32	241,705.00	(4,204.68)
Operating Transfer to				
Public Safety Fund	105,000.00	200,000.00	250,000.00	(50,000.00)
Total Expenditures	1,060,931.30	907,371.02	$ 1,226,865.00	$ (319,493.98)
Receipts Over(Under) Expenditures	217,258.69	221,378.69		
Unencumbered Cash, Beginning	1,472,294.44	1,689,553.13		
Unencumbered Cash, Ending	$ 1,689,553.13	$ 1,910,931.82		

BOURBON COUNTY, KANSAS
SEWER DISTRICT #1 FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Assessments Billed by the City	$ 34,292.34	$ 28,703.53	$ 31,000.00	$ (2,296.47)
Total Receipts	34,292.34	28,703.53	$ 31,000.00	$ (2,296.47)
Expenditures				
Debt Service				
Principal	15,000.00	15,000.00	$ 15,000.00	$ -
Interest	16,650.00	16,200.00	16,200.00	-
Total Expenditures	31,650.00	31,200.00	$ 31,200.00	$ -
Receipts Over(Under) Expenditures	2,642.34	(2,496.47)		
Unencumbered Cash, Beginning	3,556.64	6,198.98		
Unencumbered Cash, Ending	$ 6,198.98	$ 3,702.51		

BOURBON COUNTY, KANSAS
LANDFILL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Licenses, Fees, and Permits				
User Fees	$ 645,710.67	$ 721,391.75	$ 672,640.00	$ 48,751.75
Other Receipts				
Miscellaneous	7,717.37	5,435.28	-	5,435.28
Reimbursed Expenditure	-	520.00	-	520.00
Total Receipts	653,428.04	727,347.03	$ 672,640.00	$ 54,707.03
Expenditures				
Health and Welfare				
Personal Services	84,495.91	119,731.27	$ 108,768.00	$ 10,963.27
Contractual Services	325,550.52	468,685.17	404,387.00	64,298.17
Commodities	84,945.89	100,307.69	130,316.00	(30,008.31)
Capital Outlay	52,815.00	5,005.00	-	5,005.00
Cash Forward	-	-	148,994.00	(148,994.00)
Debt Service				
Principal	31,500.00	32,600.00	32,600.00	-
Interest	5,858.75	4,255.00	4,256.00	(1.00)
Debt Service Fees	-	3.75	-	3.75
Total Expenditures	585,166.07	730,587.88	$ 829,321.00	$ (98,733.12)
Receipts Over(Under) Expenditures	68,261.97	(3,240.85)		
Unencumbered Cash, Beginning	88,419.62	156,681.59		
Unencumbered Cash, Ending	$ 156,681.59	$ 153,440.74		

BOURBON COUNTY, KANSAS
PROSECUTING ATTORNEY TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
User Fees	$ 40.00	$ 527.09
Total Receipts	40.00	527.09
Expenditures		
General Government		
Contractual Services	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	40.00	527.09
Unencumbered Cash, Beginning	1,311.26	1,351.26
Unencumbered Cash, Ending	$ 1,351.26	$ 1,878.35

BOURBON COUNTY, KANSAS
PROSECUTING ATTORNEY TRAINING FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,289.62	$ 2,477.85
Total Receipts	1,289.62	2,477.85
Expenditures		
General Government		
Contractual Services	835.00	100.00
Total Expenditures	835.00	100.00
Receipts Over(Under) Expenditures	454.62	2,377.85
Unencumbered Cash, Beginning	11,563.93	12,018.55
Unencumbered Cash, Ending	$ 12,018.55	$ 14,396.40

BOURBON COUNTY, KANSAS
SPECIAL PROSECUTOR TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Licenses, Fees, and Permits		
Officer Fees	$ 1,438.63	$ 65.91
Total Receipts	1,438.63	65.91
Expenditures		
General Government		
Contractual Services	1,300.00	-
Total Expenditures	1,300.00	-
Receipts Over(Under) Expenditures	138.63	65.91
Unencumbered Cash, Beginning	79,925.61	80,064.24
Unencumbered Cash, Ending	$ 80,064.24	$ 80,130.15

BOURBON COUNTY, KANSAS
SHERIFF'S FORFEITURE TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Amounts for the Year Ended December 31, 2023)

	Prior Year Actual	Current Year Actual
Receipts		
Other Receipts		
Miscellaneous	$ 21,681.00	$ 7,181.36
Total Receipts	21,681.00	7,181.36
Expenditures		
General Government		
Contractual Services	45,580.23	23,239.14
Commodities	-	9,418.85
Total Expenditures	45,580.23	32,657.99
Receipts Over(Under) Expenditures	(23,899.23)	(25,476.63)
Unencumbered Cash, Beginning	123,528.98	99,629.75
Unencumbered Cash, Ending	$ 99,629.75	$ 74,153.12

BOURBON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities:				
Fort Scott City General	$ -	$ 2,091,890.51	$ 2,091,890.51	$ -
Fort Scott City Library	-	315,189.51	315,189.51	-
Fort Scott City Library Emp Ben	-	4.41	4.41	-
Fort Scott City Industrial Dev	-	2.62	2.62	-
Fort Scott City Special Assessments	-	4,387.64	4,387.64	-
Fort Scott City Fire Equipment	-	109,543.89	109,543.89	-
Fort Scott City Bond & Interest	-	15,274.42	15,274.42	-
Bronson City General	-	44,753.39	44,753.39	-
Bronson City Library	-	9,561.60	9,561.60	-
Fulton City General	-	26,173.16	26,173.16	-
Fulton City Bond & Interest	-	95.45	95.45	-
Mapleton City General	-	1,686.87	1,686.87	-
Redfield City General	-	12,069.52	12,069.52	-
Uniontown City General	-	77,810.68	77,810.68	-
Subtotal Cities	-	2,708,443.67	2,708,443.67	-
Townships:				
Drywood Township General	-	9,238.52	9,238.52	-
Dywood Township Light Dist	-	867.25	867.25	-
Franklin Township General	-	5,766.45	5,766.45	-
Freedom Township General	-	1,421.26	1,421.26	-
Marion Township General	-	36,218.76	36,218.76	-
Marmaton Township General	-	225.75	225.75	-
Marmaton Township Cemetery	-	9,873.68	9,873.68	-
Millcreek Township General	-	3,729.45	3,729.45	-
Osage Township General	-	1,769.08	1,769.08	-
Pawnee Township General	-	1,857.81	1,857.81	-
Pawnee Township Cemetery	-	8,610.09	8,610.09	-
Scott Township General	-	3.44	3.44	-
Scott Township Cemetery	-	8,723.88	8,723.88	-
Timberhill Township General	-	374.91	374.91	-
Timberhill Cemetery	-	4,397.88	4,397.88	-
Subtotal Townships	-	93,078.21	93,078.21	-
Schools:				
USD No. 234 - General	-	1,582,858.71	1,585,534.51	(2,675.80)
USD No. 234 - Employee Benefit	-	44,968.20	44,968.20	-
USD No. 234 - Capital Outlay	-	855,860.44	855,860.44	-
USD No. 234 - Supplemental Gener	-	1,504,399.82	1,504,399.82	-
USD No. 234 - Recreation	-	221,876.73	221,876.73	-
USD No. 234 - Bond & Interest	-	1,249,187.47	1,249,187.47	-
USD No. 235 - General	-	383,848.45	383,848.45	-
USD No. 235 - Capital Outlay	-	204,098.74	204,098.74	-
USD No. 235 - Supplemental Gener	-	451,471.14	451,471.14	-
USD No. 235 - Bond & Interest	-	128,334.72	128,334.72	-

BOURBON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds (Continued):				
Schools (Continued):				
USD No. 248 - General	$ -	$ 2,173.10	$ 2,173.10	$ -
USD No. 248 - Capital Outlay	-	1,279.64	1,279.64	-
USD No. 248 - Supplemental Gener	-	2,497.44	2,497.44	-
USD No. 248 - Recreation	-	158.44	158.44	-
USD No. 248 - Bond & Interest	-	1,512.15	1,512.15	-
USD No. 346 - General	-	68,100.41	68,100.41	-
USD No. 346 - Capital Outlay	-	34,486.01	34,486.01	-
USD No. 346 - Supplemental Gener	-	81,325.44	81,325.44	-
USD No. 346 - Bond & Interest	-	42,942.52	42,942.52	-
FSCC - General	-	4,103,272.69	4,103,272.69	-
Subtotal Schools	-	10,964,652.26	10,967,328.06	(2,675.80)
Cemeteries:				
Avondale Cemetery	-	666.30	666.30	-
Barnesville Cemetery	-	3,446.20	3,446.20	-
Centerville/West Plains Cemetery	-	12,052.37	12,052.37	-
Chapel Grove Cemetery	(7.36)	2,486.07	2,478.71	-
Clarksburg Cemetery	-	6,862.19	6,862.19	-
Dayton Cemetery	-	2,149.84	2,149.84	-
Glendale Cemetery	-	4,219.59	4,219.59	-
Lath Branch Cemetery	-	5,050.19	5,050.19	-
Maple Grove Cemetery	-	4,069.46	4,069.46	-
Osaga Cemetery	-	1,972.08	1,972.08	-
Pleasant View Cemetery	-	5,949.77	5,949.77	-
Rosedale Cemetery	-	4,429.64	4,429.64	-
Tweedy Cemetery	-	3,267.07	3,267.07	-
West Liberty Cemetery	-	4,446.18	4,446.18	-
Zion Cemetery	-	1,548.82	1,548.82	-
Subtotal Cemeteries	(7.36)	62,615.77	62,608.41	-
Extension Districts:				
Southwind Extension District #10	-	211,347.23	211,347.23	-
Subtotal Extension Districts	-	211,347.23	211,347.23	-
Watershed Districts:				
Watershed District #98	-	31,311.13	31,311.13	-
Watershed District #102	-	133,480.72	133,480.72	-
Subtotal Watershed Districts	-	164,791.85	164,791.85	-
Fire Districts:				
Fire District #2	-	34,912.79	34,912.79	-
Fire District #3	-	335,603.53	335,603.53	-
Fire District #4	-	-	-	-
Fire District #5	-	118,417.07	118,417.07	-
Subtotal Fire Districts	-	488,933.39	488,933.39	-

BOURBON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds (Continued):				
Regional Library:				
SEK Library District General	$ -	$ 116,077.46	$ 116,077.46	$ -
SEK Library District Employee Benefits	-	7,023.78	7,023.78	-
Subtotal Regional Library	-	123,101.24	123,101.24	-
Total Subdivision Funds	$ (7.36)	$ 14,816,963.62	$ 14,819,632.06	$ (2,675.80)
State Funds:				
State Educational Building	$ -	$ 140,361.25	$ 140,361.25	$ -
Institutional Building	-	70,180.08	70,180.08	-
Total State Funds	$ -	$ 210,541.33	$ 210,541.33	$ -
Other Agency Funds:				
Heritage Trust Fund	$ 16,280.00	$ 7,666.00	$ 7,106.00	$ 16,840.00
Game and Fish License	436.00	2,938.50	2,937.50	437.00
State Drivers License	667.00	-	-	667.00
State Motor Vehicle Inspection Fees	1,340.50	-	-	1,340.50
State Motor Vehicle	9,861.59	827,361.19	828,510.86	8,711.92
County Clerk	40.00	-	-	40.00
County Attorney	21,332.69	9,226.00	8,271.69	22,287.00
Law Library	17,168.02	10,374.55	10,024.70	17,517.87
Sheriff Safe Program	2,434.34	50.00	-	2,484.34
Inmates' Funds	25,413.51	89,807.52	86,708.21	28,512.82
Total Other Agency Funds	$ 94,973.65	$ 947,423.76	$ 943,558.96	$ 98,838.45

BOURBON COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Taxes	$11,764,426.28	$21,909,923.86	$21,101,078.47	$12,573,271.67
Delinquent Personal Property	233.90	3,430.43	2,908.58	755.75
Delinquent Real Estate	127,497.97	-	-	127,497.97
Excise Tax	488.88	1,305.77	-	1,794.65
Real Estate Redemptions	75,733.82	496,914.99	215,758.65	356,890.16
Isolated and Comp Tax	192,151.54	1,290,131.11	1,264,771.62	217,511.03
RV Tax	10,452.91	33,566.96	33,000.24	11,019.63
Neighborhood Revitalization	46,829.15	671,173.89	638,603.24	79,399.80
Motor Vehicle Tax	640,237.48	2,162,492.80	2,165,192.97	637,537.31
Commercial Vehicle Tax	28,049.22	51,320.39	52,123.23	27,246.38
Total Distributable Funds	$12,886,101.15	$26,620,260.20	$25,473,437.00	$14,032,924.35
Total Agency Funds	$12,981,067.44	$42,595,188.91	$41,447,169.35	$14,129,087.00

Jarred Gilmore Phillips

Board of County Commissioners
Bourbon County, Kansas

In planning and performing our audit of the financial statement of Bourbon County, Kansas as of and for the year ended December 31, 2024 in accordance with auditing standards generally accepted in the United States of America, we considered Bourbon County, Kansas' system of 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 Bourbon County, Kansas' internal control. Accordingly, we do not express an opinion on the effectiveness of Bourbon County, Kansas' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the following deficiencies in internal control to be material weaknesses:

Credit Cards and Charge Accounts

During our testing of County credit cards, we identified some charges on the credit card, which did not contain adequate supporting documentation. We would like to point out that all disbursements of the County should be supported by a written claim against the County per K.S.A. 12-105b and the County charge cards should not be used for personal use. Unsupported disbursements could be cause for unallowable expenses under current Kansas statutes and deemed for personal use. There were many items that had a personal nature to them purchased with the card. If these are legitimate County expenses, notations should be made to allow approvers and outsiders to know why items of a personal nature were purchased.

This communication is intended solely for the information and use of management, County Commissioners, and others within Bourbon County, Kansas, and is not intended to be, and should not be, used by anyone other than these specified parties.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
June 20, 2025