

BOURBON COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning		Receipts	Expenditures	Ending		Cash Balance December 31, 2021	2020
	Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable			Unencumbered Cash Balance	Plus Encumbrances and Accounts Payable		
General Fund	\$ 1,462,505.95	\$ 2,479,774.15	\$ 2,891,988.04	\$ 1,050,292.06	\$ 1,70,643.55	\$ 1,220,935.61	1,522,505.43	
Special Purpose Funds								
Appraisers	9,158.86	291,595.50	227,591.94	73,162.42	1,337.23	74,499.65	19,906.92	
Appraiser Equipment Reserve	39,204.10	20,000.00	-	59,204.10	-	59,204.10	39,204.10	
Bridge and Culvert	8,255.46	218,646.34	164,614.30	62,287.50	779.45	63,066.95	8,255.46	
Emergency Manage Grant	27,399.03	16,912.35	17,210.18	27,101.20	2,530.38	29,631.58	27,489.21	
Computer Equipment Reserve	13,501.93	28,977.22	23,134.85	19,344.30	1,998.00	21,342.30	19,497.89	
General Equipment Reserve	15,855.63	-	-	15,855.63	-	15,855.63	15,855.63	
Community Emergency	492.54	-	-	492.54	-	492.54	492.54	
Capital Improvements	248,601.19	-	-	248,601.19	-	248,601.19	248,601.19	
Attorney Equipment Reserve	11,170.87	-	-	11,170.87	-	11,170.87	11,170.87	
Election	5,537.18	100,348.46	80,391.18	25,494.46	-	25,494.46	6,144.94	
Election Equipment Reserve	93,975.00	28,000.00	-	121,975.00	-	121,975.00	93,975.00	
Employee Benefit	250,094.99	3,205,882.50	3,154,395.73	301,581.76	(306.35)	301,275.41	251,059.25	
Register of Deeds Tech	39,945.00	19,558.00	19,165.99	40,337.01	-	40,337.01	39,945.00	
Treasurers Tech	4,225.90	7,701.80	-	11,927.70	-	11,927.70	4,225.90	
Clerks Tech	18,479.47	4,889.50	-	23,368.97	-	23,368.97	18,479.47	
Special Law Enforcement	34,108.13	30,540.00	20,913.44	43,734.69	-	43,734.69	34,108.13	
Blue Cross Blue Shield Grant	100,218.03	-	100,218.03	-	-	-	102,212.90	
Mental Health	4,989.27	88,434.69	90,000.00	3,423.96	-	3,423.96	4,989.27	
Intellectual Disabilities	245.90	57,627.53	55,000.00	2,873.43	-	2,873.43	245.90	
Public Safety	948.93	1,986,191.95	1,947,047.51	40,093.37	43,244.52	83,337.89	18,437.44	
Noxious Weed	7,737.17	148,198.48	146,122.82	9,812.83	186.68	9,999.51	7,737.17	
Noxious Weed Equipment	119.09	30,000.00	-	30,119.09	-	30,119.09	119.09	
Road and Bridge	601.45	2,951,059.90	2,569,938.41	381,722.94	54,105.79	435,828.73	6,000.80	
Road and Bridge Sales Tax	9,171.19	1,482,714.41	1,320,241.35	171,644.25	4,521.13	176,165.38	9,455.64	
Road & Bridge Improvement	55.32	50,000.00	-	50,055.32	-	50,055.32	55.32	
Special Alcohol & Drug	-	3,743.53	-	243.53	-	243.53	419.91	
Special Bridge	16,668.20	157,717.86	150,736.88	23,649.18	22,372.53	46,021.71	16,668.20	
Special Parks and Recreation	-	-	-	-	-	-	-	
Special Road Machinery	121,721.30	93,975.50	83,853.51	131,843.29	-	131,843.29	121,721.30	

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, 2021

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus		Cash Balance December 31, 2021	2020
					Encumbrances and Accounts Payable			
Special Purpose Funds								
Ambulance	\$ 40,461.01	\$ 986,625.10	\$ 1,025,907.47	\$ 1,178.64	\$ 420.00	\$ 1,598.64	\$ 40,461.03	
Worksite Wellness Grant	922.87	-	-	922.87	-	922.87	922.87	
CDBG CV Grant	-	10,008.33	10,008.33	-	1,650.00	1,650.00	-	
COVID Grants	-	1,411,529.50	804,706.50	606,823.00	1,448.00	608,271.00	35,536.52	
Mercy Medical Building	-	886,210.72	360,772.51	525,438.21	53,451.11	578,889.32	-	
EOC Upgrade Grant	5,195.86	-	5,195.86	-	-	-	19,580.20	
Jayhawk Wind PILOT	-	279,917.20	-	279,917.20	-	279,917.20	-	
Capital Project Fund	-	-	-	-	-	-	-	
Jail Construction	3,309.10	-	3,309.10	-	-	-	3,309.10	
Debt Service	-	-	-	-	-	-	-	
Jail Bond and Interest	652,252.13	1,132,098.24	671,504.92	1,112,845.45	273.61	1,113,119.06	652,252.13	
Business Funds								
Sewer District #1	13,814.42	731,360.16	734,319.57	10,855.01	-	10,855.01	13,814.42	
Landfill	59,339.85	400,579.89	349,727.52	110,192.22	27,527.92	137,720.14	62,594.82	
Total Reporting Entity	<u>\$ 3,320,282.32</u>	<u>\$ 19,340,818.81</u>	<u>\$ 17,031,515.94</u>	<u>\$ 5,629,585.19</u>	<u>\$ 386,183.55</u>	<u>\$ 6,015,768.74</u>	<u>\$ 3,477,450.96</u>	

Composition of Cash: PRIMARY GOVERNMENT

County Treasurer:	\$ 17,366,658.71	C
Cash in Bank - Checking accounts	40.00	
Cash on hand	1,640,000.00	
Cash in Bank - Certificates of Deposit	\$ 19,006,698.71	C
Cash in Bank - Checking account	17,338.90	S-5.4
Cash on Hand	40.00	S-3
Cash in Bank - Checking account	41,936.64	S-4
Cash in Bank - Checking accounts	25,828.94	
Cash in Bank - Checking accounts	133,996.44	S-6
Correctional Center:	19,225,839.63	To A-8.6
SUBTOTAL CASH	(13,210,070.89)	
AGENCY FUNDS According to Schedule 3	\$ 6,015,768.74	
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	<u>3,477,450.96</u>	

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

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Expenses per above	17,031,515.94	Difference from totals per above	0.00
Less Transfers	(168,000.00)		
Less R&B ST Reimbursement	(581,000.00)		
TOTAL EXPENSES FOR A-8.6	<u>16,282,515.94</u>	To A-8.6	

DATE:
TIME:

YES
NO

Schedule 1

BOURBON COUNTY, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Totals per Schedule 2	Difference	Violation?
				Chargeable to Current Year Budget	Variance - Over (Under)			
General Fund	\$ 2,937,034.00	\$ 153,500.55	\$ 3,090,534.55	\$ 2,891,988.04	\$ (198,546.51)	(198,546.51)	-	NO
Special Purpose Funds								
Appraiser's	284,185.00	573.00	284,758.00	227,591.94	(57,166.06)	(57,166.06)	-	NO
Bridge and Culvert	197,294.00	15,080.54	212,374.54	164,614.30	(47,760.24)	(47,760.24)	-	NO
Emergency Manage Grant	17,000.00	-	17,000.00	17,210.18	210.18	210.18	-	YES
Community Emergency Response	-	-	-	-	-	-	-	NO
Election	86,900.00	15,900.84	102,800.84	80,391.18	(22,409.66)	(22,409.66)	-	NO
Employee Benefit	3,446,000.00	-	3,446,000.00	3,154,395.73	(291,604.27)	(291,604.27)	-	NO
Mental Health	90,000.00	-	90,000.00	90,000.00	-	-	-	NO
Intellectual Disabilities	55,000.00	-	55,000.00	55,000.00	-	-	-	NO
Public Safety	1,945,649.00	34,565.00	1,980,214.00	1,947,047.51	(33,166.49)	(33,166.49)	-	NO
Noxious Weed	169,945.00	-	169,945.00	146,122.82	(23,822.18)	(23,822.18)	-	NO
Road and Bridge	2,570,451.00	3,852.45	2,574,303.45	2,569,938.41	(4,365.04)	(4,365.04)	(0.00)	NO
Road and Bridge Sales Tax	1,393,090.00	-	1,393,090.00	1,320,241.35	(72,848.65)	(72,848.65)	-	NO
Special Alcohol & Drug Programs	3,500.00	-	3,500.00	3,500.00	-	-	-	NO
Special Parks and Recreation	31.00	-	31.00	-	(31.00)	(31.00)	-	NO
Ambulance	1,180,000.00	-	1,180,000.00	1,025,907.47	(154,092.53)	(154,092.53)	-	NO
Mercy Medical Building	-	600,000.00	600,000.00	360,772.51	(239,227.49)	(239,227.49)	-	NO
Jayhawk Wind	-	-	-	-	-	-	-	-
Debt Service Funds								
Jail Bond and Interest	950,420.00	-	950,420.00	671,504.92	(278,915.08)	(278,915.08)	-	NO
Business Funds								
Sewer District #1	58,764.00	685,000.00	743,764.00	734,319.57	(9,444.43)	(9,444.43)	-	NO
Landfill	451,279.00	350.37	451,629.37	349,727.52	(101,901.85)	(101,901.85)	-	NO
	\$ 15,836,542.00							

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Totals per published budget 15,068,516.00 A-7.6
 Not subject to Budget (157,038.00) A-7.6
 Less Budgets Amended (3,548,520.00) A-7.6-1
 Plus New Amended budgets 4,473,584.00 A-7.6-1
15,836,542.00
 difference - rounding

Balances per Client: Revenue and Expenses are per the "Revenue and Expense Report YTD (month 13)" A-4.3
Fund Balance = "Fund Balance" less "Prior Year Liabilities" per "Balance Sheet" A-4.2
CY payables = all Liabilities per the "Balance Sheet" A-4.2

BOURBON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Actual	Current Year		Variance - Over (Under)	Funds #001,060 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/b & Enc 2021		Cash Basis
			Budget	Actual					2020	2021	
Cash Receipts											
Taxes											
Current ad valorem tax	\$ 1,725,891.78	\$ 1,299,611.64	\$ 1,298,764.00	\$ 847.64		1,299,611.64	1,299,611.64	1,299,611.64			1,299,611.64
Delinquent tax collections	57,425.69	158,181.26	30,000.00	128,181.26		158,181.22	158,181.26	158,181.26			158,181.26
Motor vehicle tax	310,091.53	320,368.84	245,968.00	74,400.84		320,368.84	320,368.84	320,368.84			320,368.84
Interest and fees on taxes	271,941.48	239,057.19	100,000.00	139,057.19		239,057.19	239,057.19	239,057.19			239,057.19
Intergovernmental											
Alcohol liquor tax			1,500.00	(1,500.00)							
Franchise tax	2,909.88	2,954.18	3,300.00	(345.82)		2,954.18	2,954.18	2,954.18			2,954.18
Other grants-Coroner		567.65	1,500.00	(932.35)		567.65	567.65	567.65			567.65
Other grants-GAL	21,686.82	10,591.18	16,000.00	(5,408.82)		10,591.18	10,591.18	10,591.18			10,591.18
Other grants											
Licenses and Fees											
Treasurer's motor vehicle fees	13,213.00	45,360.82	20,000.00	25,360.82		45,360.82	45,360.82	45,360.82			45,360.82
Recording fees	120,592.65	135,296.20	90,000.00	45,296.20		135,296.20	135,296.20	135,296.20			135,296.20
Licenses and other fees	21,120.91	15,624.79	20,000.00	(4,375.21)		15,624.79	15,624.79	15,624.79			15,624.79
Use of Money and Property											
Interest earned	61,581.60	22,655.50	90,000.00	(67,344.50)		22,655.50	22,655.50	22,655.50			22,655.50
Leases	13,260.00	14,100.00	7,500.00	6,600.00		14,100.00	14,100.00	14,100.00			14,100.00
Other											
Reimbursements from -											
Diversion coordinator	31,055.00	10,350.00	17,000.00	(6,650.00)		10,350.00	10,350.00	10,350.00			10,350.00
Jayhawk Wind Reimbursement		127,895.30		127,895.30		127,895.30	127,895.30	127,895.30			127,895.30
Other	20,626.20	65,605.25	40,000.00	25,605.25		31,271.88	65,605.25	65,605.25			65,605.25
Miscellaneous	29,414.29	11,554.35	5,000.00	6,554.35		11,554.35	11,554.35	11,554.35			11,554.35
Total Cash Receipts	2,700,790.65	2,479,774.15	\$ 1,986,532.00	\$ 493,242.15		2,445,440.74	2,479,774.15	2,479,774.15	34,604.11	(270.70)	2,479,774.15

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Schedule 2
(Continued) 1 of 41

DATE: 23-Nov-22
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BOURBON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)	Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Budget Adjustments-A/p & Enc 2020	2021	Cash Basis
		Actual	Budget							
Expenditures										
County Commissioners										
Personal services	\$ 65,202.45	\$ 71,639.45	\$ 64,135.00	\$ 7,504.45	71,639.45		71,639.45	59,999.48	170,643.55	(39,004.62)
Contractual services	683.54	6,533.69	5,265.00	1,268.69	6,533.69		6,533.69			6,533.69
Commodities	244.25	1,217.49	500.00	717.49	1,217.49		1,217.49			1,217.49
County Clerk										
Personal services	107,200.01	97,601.67	103,867.00	(6,265.33)	97,601.67		97,601.67			97,601.67
Contractual services	3,497.70	3,322.69	4,050.00	(727.31)	3,322.69		3,322.69			3,322.69
Commodities	2,347.04	2,744.58	4,000.00	(1,255.42)	2,744.58		2,744.58			2,744.58
Capital Outlay										
County Treasurer										
Personal services	74,445.68	93,349.99	98,895.00	(5,545.01)	93,349.99		93,349.99			93,349.99
Contractual services	24,290.34	22,736.54	17,500.00	5,236.54	22,736.54		22,736.54			22,736.54
Commodities	43.79	-	1,250.00	(1,250.00)	-		-			-
Capital Outlay										
County Attorney										
Personal services	258,923.23	278,838.42	275,666.00	3,172.42	278,838.42		278,838.42			278,838.42
Contractual services	41,977.95	62,311.18	50,458.00	11,853.18	62,311.18		62,311.18			62,311.18
Commodities	3,034.39	3,795.68	6,200.00	(2,404.32)	3,795.68		3,795.68			3,795.68
Capital Outlay	2,550.00	10,453.60	4,000.00	6,453.60	10,453.60		10,453.60			10,453.60
County Counselor										
Personal services	66,461.31	77,707.68	78,000.00	(292.32)	77,707.68		77,707.68			77,707.68
Contractual services	200.00	-	12,000.00	(12,000.00)	-		-			-
Commodities										
Register of Deeds										
Personal services	71,596.17	70,961.29	69,797.00	1,164.29	70,961.29		70,961.29			70,961.29
Contractual services	4,005.23	1,200.73	5,450.00	(4,249.27)	1,200.73		1,200.73			1,200.73
Commodities	1,077.98	2,453.75	2,500.00	(46.25)	2,453.75		2,453.75			2,453.75
Capital Outlay										
Public Safety										
Reimburse Public Safety Fund	141,135.00	5,000.00	-	5,000.00	5,000.00		5,000.00			5,000.00
Courthouse General										
Personal services	65,258.33	69,970.15	58,115.00	11,855.15	69,970.15		69,970.15			69,970.15
Contractual services	383,972.06	607,536.20	543,000.00	64,536.20	607,536.20		607,536.20			607,536.20
Commodities	75,751.02	62,620.24	60,000.00	2,620.24	62,620.24		62,620.24			62,620.24
Debt Service on Lease Purchas										
Coroner										
Contractual services	38,412.00	42,727.25	35,000.00	7,727.25	42,727.25		42,727.25			42,727.25

Schedule 2
(Continued) 1 of 41

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BOURBON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Variance - Over (Under)	Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Budget Adjustments-A/p & Enc 2021	Cash Basis
	Actual	Actual	Budget	Budget						
Expenditures										
District Court										
Personal services	\$ 41,646.04	\$ 47,220.49	\$ 46,010.00	\$ 1,210.49	(50,357.53)	47,220.49	47,220.49	47,220.49	47,220.49	47,220.49
Contractual services	191,859.78	177,642.67	228,000.00	(50,357.33)	96,635.59	177,642.67	177,642.67	177,642.67	177,642.67	177,642.67
Commodities	14,789.90	116,635.59	20,000.00	(3,000.00)		116,635.59	116,635.59	116,635.59	116,635.59	116,635.59
Capital Outlay	-	-	3,000.00	(3,000.00)		-	-	-	-	-
Emergency Preparedness										
Personal services	40,145.49	38,658.62	37,259.00	1,419.62	(10,002.55)	38,658.62	38,658.62	38,658.62	38,658.62	38,658.62
Contractual services	12,458.75	1,997.47	12,000.00	(10,002.55)	(3,450.08)	1,997.47	1,997.47	1,997.47	1,997.47	1,997.47
Commodities	3,346.69	3,549.92	7,000.00	(808.04)		3,549.92	3,549.92	3,549.92	3,549.92	3,549.92
Capital Outlay	1,035.31	691.96	1,500.00	(808.04)		691.96	691.96	691.96	691.96	691.96
Information Technology										
Personal services	57,755.11	104,039.76	106,595.00	(2,555.24)	(6,118.01)	104,039.76	104,039.76	104,039.76	104,039.76	104,039.76
Contractual services	111,318.81	107,481.99	113,600.00	(6,118.01)	(419.37)	107,481.99	107,481.99	107,481.99	107,481.99	107,481.99
Commodities	10,007.46	8,555.63	8,975.00	(419.37)		8,555.63	8,555.63	8,555.63	8,555.63	8,555.63
Capital Outlay	2,501.25	2,388.67	11,750.00	(9,361.33)		2,388.67	2,388.67	2,388.67	2,388.67	2,388.67
Dispatch										
Contractual services	50,000.00	50,000.00	50,000.00	-		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Juvenile Detention										
Contractual services	100,284.53	86,349.00	86,257.00	92.00		86,349.00	86,349.00	86,349.00	86,349.00	86,349.00
Health and Welfare - Ambulance										
Contractual services	50,000.00	16,000.00	-	16,000.00		16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
Economic Development										
Personal services	72,692.37	13,846.15	75,000.00	(61,153.85)		13,846.15	13,846.15	13,846.15	13,846.15	13,846.15
Contractual services	16,467.91	76,891.93	-	76,891.93		76,891.93	76,891.93	76,891.93	76,891.93	76,891.93
Commodities	47.42	1,336.89	-	1,336.89		1,336.89	1,336.89	1,336.89	1,336.89	1,336.89
Appropriation	4,675.95	4,675.95	25,000.00	(20,324.05)		4,675.95	4,675.95	4,675.95	4,675.95	4,675.95
Appropriations for Health and Welfare										
Health Board	80,750.00	90,750.00	90,750.00	-		90,750.00	90,750.00	90,750.00	90,750.00	90,750.00
Elderly	44,800.00	48,600.00	48,600.00	-		48,600.00	48,600.00	48,600.00	48,600.00	48,600.00
Appropriations for General Gov										
Conservation District	34,200.00	34,200.00	34,200.00	-		34,200.00	34,200.00	34,200.00	34,200.00	34,200.00
Appropriations for Cultural and Recreation										
Fair Board	10,000.00	10,000.00	10,000.00	-		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
General Government-Contingency										
Murder Trial	-	127,895.30	50,000.00	(50,000.00)		127,895.30	127,895.30	127,895.30	127,895.30	127,895.30
Jayhawk wind expenses	-	-	-	127,895.30		-	-	-	-	-
Reserve	-	-	294,700.00	(294,700.00)		-	-	-	-	-
Payroll - longevity	49,000.00	48,400.00	51,000.00	(2,600.00)		48,400.00	48,400.00	48,400.00	48,400.00	48,400.00
Other expenses	34,604.07	29,953.28	-	29,953.28		29,953.28	29,953.28	29,953.28	29,953.28	29,953.28

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Schedule 2
(Continued) 1 of 41

DATE: 23-Nov-22
TIME: 02:05 PM

BOURBON COUNTY, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)	Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Budget Adjustments-A/n & Enc		Cash Basis
		Actual	Budget					2020	2021	
Expenditures										
Debt Service										
Principal										
Interest	\$ 899.75	\$ 20,000.00	\$ 20,000.00	\$ -	20,000.00		20,000.00			20,000.00
Operating Transfers to Other Funds										
Computer Equipment Reserve		1,504.50	1,210.00	294.50	1,504.50		1,504.50			1,504.50
General Equipment Reserve										
Election Equipment Reserve										
Capital Improvements	6,182.00	20,000.00	7,000.00	13,000.00	20,000.00	R3	20,000.00			20,000.00
Attorney Equipment Reserve										
Subtotal Certified Budget		8,000.00	-	8,000.00	24,000.00	R3	8,000.00			8,000.00
Adjustments for Qualifying Budget Credits			2,937,034.00							
Grants										
Reimbursed expenses			153,500.55	(153,500.55)						
Total Expenditures	2,473,778.06	2,891,988.04	\$ 3,090,534.55	\$ (198,546.51)	2,891,988.04		2,891,988.04	59,999.48	170,643.55	2,781,343.97
Receipts Over(Under) Expenditures	227,012.57	(412,213.89)			(446,547.30)		(412,213.89)			(301,569.82)
Unencumbered Cash, Beginning	1,235,493.38	1,462,505.95			1,496,839.32	G1	1,462,505.95	59,999.48	270.70	1,522,505.43
Unencumbered Cash, Ending	\$ 1,462,505.95	\$ 1,050,292.06			1,050,292.02		1,050,292.06			1,220,935.61
										G/L
										998,487.86 PER GENERAL LEDGER
										51,804.16 PER GENERAL LEDGER
										1,220,935.57
										0.04
										DIFFERENCE=
										0.04
										0.04

BOURBON COUNTY, KANSAS
APPRAISER'S FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Variance - Over (Under)	FUND #016		Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2021	Cash Basis
	Actual	Budget	Actual	Budget		Per Client	Adjustment				
Cash Receipts											
Taxes											
Current ad valorem tax	\$ 236,066.49	\$ 237,165.00	\$ 237,329.75	\$ 237,165.00	\$ 164.75	237,329.75	237,329.75		237,329.75		237,329.75
Delinquent tax collections	5,623.25	3,000.00	15,819.75	3,000.00	12,819.75	15,819.75	15,819.75		15,819.75		15,819.75
Motor vehicle tax	35,542.17	33,714.00	36,673.00	33,714.00	2,959.00	36,673.00	36,673.00		36,673.00		36,673.00
Other	2,550.79	1,200.00	1,773.00	1,200.00	573.00	1,773.00	1,773.00		1,773.00		1,773.00
Reimbursements											
Total Cash Receipts	279,782.70	291,595.50	291,595.50	275,079.00	\$ 16,516.50	291,595.50	291,595.50		291,595.50		291,595.50
Expenditures											
General Government											
Personal services	223,742.24	219,630.00	170,809.94	219,630.00	\$ (48,820.06)	170,809.94	170,809.94		170,809.94	1,337.23	180,220.77
Contractual services	20,631.69	42,555.00	24,158.31	42,555.00	(18,396.69)	24,158.31	24,158.31		24,158.31		24,158.31
Commodities	8,632.34	10,000.00	12,623.69	10,000.00	2,623.69	12,623.69	12,623.69		12,623.69		12,623.69
Debt Service											
Capital lease agreements											
Operating Transfers to Other Funds											
Appraiser Equipment Reserve	25,000.00	12,000.00	20,000.00	12,000.00	8,000.00	20,000.00	20,000.00		20,000.00		20,000.00
Subtotal Certified Budget											
Adjustments for Qualifying Budget											
Reimbursed expenses		573.00		573.00	(573.00)						
Total Expenditures	278,006.27	227,591.94	227,591.94	284,758.00	\$ (57,166.06)	227,591.94	227,591.94		227,591.94	10,748.06	237,002.77
Receipts Over(Under) Expenditures	1,776.43	64,003.56	64,003.56			64,003.56			64,003.56		54,592.73
Unencumbered Cash, Beginning	7,382.43	9,158.86	9,158.86			9,158.86			9,158.86	10,748.06	19,906.92
Unencumbered Cash, Ending	\$ 9,158.86	\$ 73,162.42	\$ 73,162.42			73,162.42			73,162.42		74,499.65
									73,162.42	PER GENERAL LEDGER	74,499.65

BOURBON COUNTY, KANSAS
APPRAISER'S EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #017 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
Cash Receipts			20,000.00		20,000.00			20,000.00
Operating Transfers from Other Funds	\$ 25,000.00	\$ 20,000.00	20,000.00		20,000.00			20,000.00
Appraiser's	25,000.00	20,000.00						
Total Cash Receipts								
Expenditures								
General	27,856.00	-						
Capital Outlay	27,856.00	-						
Total Expenditures								
Receipts Over(Under) Expenditures	(2,856.00)	20,000.00	20,000.00		20,000.00			20,000.00
Unencumbered Cash, Beginning	42,060.10	39,204.10	39,204.10		39,204.10			39,204.10
Unencumbered Cash, Ending	\$ 39,204.10	\$ 59,204.10	59,204.10		59,204.10			59,204.10
								G/L
								59,204.10
								PER GENERAL LEDGER
								59,204.10

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Variance - Over (Under)	FUND #024		Adjusted Budget Balances	Adjustments-A/p & Enc		Cash Basis
	Actual	Budget	Actual	Budget		Per Client	Adjustment		2020	2021	
Cash Receipts											
Taxes											
Current ad valorem tax	\$ 176,454.60	\$ 168,521.13	\$ 168,426.00	\$ 95.13	\$ 95.13	168,521.13	168,521.13	168,521.13			168,521.13
Delinquent tax collections	3,384.24	10,758.69	1,000.00	9,758.69	9,758.69	10,758.69	10,758.69	10,758.69			10,758.69
Motor vehicle tax	20,069.43	24,285.98	25,234.00	(948.02)	(948.02)	24,285.98	24,285.98	24,285.98			24,285.98
Other	-	15,080.54	-	15,080.54	15,080.54	15,080.54	15,080.54	15,080.54			15,080.54
Reimbursements	-	-	-	-	-	-	-	-			-
Total Cash Receipts	200,108.27	218,646.34	\$ 194,660.00	\$ 23,986.34	\$ 23,986.34	218,646.34	218,646.34	218,646.34	-	-	218,646.34
Expenditures											
Streets and Highways											
Personal services	96,622.72	89,702.54	\$ 104,879.00	\$ (15,176.46)	\$ (15,176.46)	89,702.54	89,702.54	89,702.54			89,702.54
Contractual services	16.52	3,593.75	-	3,593.75	3,593.75	3,593.75	3,593.75	3,593.75			3,593.75
Commodities	95,493.66	71,318.01	92,415.00	(21,096.99)	(21,096.99)	71,318.01	71,318.01	71,318.01		779.45	70,538.56
Debt Service	-	-	-	-	-	-	-	-			-
Capital lease agreements	-	-	-	-	-	-	-	-			-
Operating Transfers to Other Funds	-	-	-	-	-	-	-	-			-
Special Road and Machinery	-	-	197,294.00	-	-	-	-	-			-
Subtotal Certified Budget	-	-	197,294.00	-	-	-	-	-			-
Adjustments for Qualifying Budget	-	-	15,080.54	(15,080.54)	(15,080.54)	15,080.54	15,080.54	15,080.54			15,080.54
Reimbursed expenses	-	-	-	-	-	-	-	-			-
Total Expenditures	192,132.90	164,614.30	\$ 212,374.54	\$ (47,760.24)	\$ (47,760.24)	164,614.30	164,614.30	164,614.30	OK, PY	779.45	163,834.85
Receipts Over(Under) Expenditures	7,975.37	54,032.04				54,032.04	54,032.04	54,032.04			54,811.49
Unencumbered Cash, Beginning	280.09	8,255.46				8,255.46	8,255.46	8,255.46			8,255.46
Unencumbered Cash, Ending	\$ 8,255.46	\$ 62,287.50				62,287.50	62,287.50	62,287.50			63,066.95
											G/L
											63,066.95
											PER GENERAL LEDGER
											63,066.95

BOURBON COUNTY, KANSAS
EMERGENCY MANAGEMENT PERFORMANCE GRANT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Variance - Over (Under)	FUND #025		Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc		Cash Basis
	Actual		Actual	Budget		Budget Balances Per Client	Adjustment			2020	2021	
Cash Receipts												
Intergovernmental												
Federal Grant	\$ 27,436.00	\$ 16,912.35	\$ 17,500.00	\$ (587.65)			R1	16,912.35	16,912.35			16,912.35
State grant	1,360.00	-	-	-				-	-			-
Other	-	-	-	-			R1	(16,912.35)	-			-
Reimbursement	-	-	-	-				-	-			-
Total Cash Receipts	28,796.00	16,912.35	17,500.00	(587.65)				16,912.35	16,912.35			16,912.35
Expenditures												
Public Safety												
Personal services												
Contractual services	3,185.59	17,210.18	17,000.00	(17,000.00)	17,210.18			17,210.18	17,210.18	90.18	2,530.38	(2,440.20)
Subtotal Certified Budget												
Adjustments for Qualifying Budget												
Reimbursed expenses												
Total Expenditures	3,185.59	17,210.18	17,000.00	\$ 210.18				17,210.18	17,210.18	90.18	2,530.38	14,769.98
Receipts Over(Under) Expenditures	25,610.41	(297.83)							(297.83)			2,142.37
Unencumbered Cash, Beginning	1,788.62	27,399.03							27,399.03	90.18		27,489.21
Unencumbered Cash, Ending	\$ 27,399.03	\$ 27,101.20							27,101.20			29,631.58
									27,101.20	PER GENERAL LEDGER		29,631.58

BOURBON COUNTY, KANSAS
COMPUTER EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers from Other Funds	\$ 6,182.00	\$ 20,000.00
General		
Other	15,000.00	8,977.22
Reimbursement		
Total Cash Receipts	21,182.00	28,977.22
Expenditures		
General	34,534.68	23,134.85
Capital Outlay		
Total Expenditures	34,534.68	23,134.85
Receipts Over(Under) Expenditures	(13,352.68)	5,842.37
Unencumbered Cash, Beginning	26,854.61	13,501.93
Unencumbered Cash, Ending	\$ 13,501.93	\$ 19,344.30

FUND #026	Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	Adjustments-A/p & Enc 2021	Cash Basis
	20,000.00		20,000.00			20,000.00
	6,585.26	G1 2,391.96	8,977.22			8,977.22
	26,585.26	2,391.96	28,977.22			28,977.22
	23,134.85		23,134.85	5,995.96	1,998.00	27,132.81
	23,134.85		23,134.85	5,995.96	1,998.00	27,132.81
	3,450.41		5,842.37			1,844.41
	15,893.89	G1 (2,391.96)	13,501.93	5,995.96		19,497.89
	19,344.30		19,344.30			21,342.30
						G/L
			19,344.30			21,342.30
						PER GENERAL LEDGER

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BOURBON COUNTY, KANSAS
GENERAL EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Adjusted Budget Balances	Adjustment	Adjustments-A/p & Enc 2021	Cash Basis
	Actual	Actual	Actual	Actual				
Cash Receipts								
Operating Transfers from Other Funds								
General		\$ -						
Total Cash Receipts								
Expenditures								
General								
Capital Outlay								
Total Expenditures								
Receipts Over(Under) Expenditures					15,855.63			15,855.63
Unencumbered Cash, Beginning	15,855.63			15,855.63				15,855.63
Unencumbered Cash, Ending	\$ 15,855.63		\$ 15,855.63					15,855.63
								<u>GL</u>
					15,855.63	PER GENERAL LEDGER		15,855.63

BOURBON COUNTY, KANSAS

COMMUNITY EMERGENCY RESPONSE FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis

For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Current Year		Variance - Over (Under)	FUND #030		Adjusted Budget Balances	Adjustment	Adjusted Budget Balances	Adjustments-A/P & Enc 2020	2021	Cash Basis
	Prior Year Actual	Actual		Budget	Budget Per Client						
Cash Receipts											
Other	\$ -	\$ -	\$ -	\$ -							
Miscellaneous	-	-	\$ -	\$ -							
Total Cash Receipts											
Expenditures											
General	-	-	\$ -	\$ -							
Personal services	-	-	\$ -	\$ -							
Capital Outlay	-	-	-	-							
Subtotal Certified Budget	-	-	-	-							
Adjustments for Qualifying Budget	-	-	-	-							
Grants in excess of budget	-	-	-	-							
Total Expenditures											
Receipts Over(Under) Expenditures											
Unencumbered Cash, Beginning	492.54	492.54		492.54		492.54		492.54			492.54
Unencumbered Cash, Ending	\$ 492.54	\$ 492.54		492.54		492.54		492.54			492.54

492.54 PER GENERAL LEDGER

BOURBON COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Adjusted Budget Balances	Adjustment	Adjustment	Adjustments-A/p & Enc 2021	Cash Basis
Cash Receipts							
Operating Transfer from General Fund	\$ -	\$ -					
Total Cash Receipts							
Expenditures							
General							
Capital Outlay							
Total Expenditures							
Receipts Over(Under) Expenditures			248,601.19				248,601.19
Unencumbered Cash, Beginning	248,601.19		248,601.19				248,601.19
Unencumbered Cash, Ending	\$ 248,601.19	\$ 248,601.19					

038
- 038
248,601.19 039
248,601.19

PER GENERAL LEDGER
248,601.19
248,601.19
G1

BOURBON COUNTY, KANSAS
ATTORNEY EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2021	Cash Basis
	Actual	Actual	Actual	Actual				
Cash Receipts								
Operating Transfers from Other Funds								
General	\$ -	\$ -	\$ -	\$ -				
Total Cash Receipts								
Expenditures								
General								
Capital Outlay								
Total Expenditures								
Receipts Over(Under) Expenditures								
Unencumbered Cash, Beginning	11,170.87	11,170.87	11,170.87	11,170.87		11,170.87		11,170.87
Unencumbered Cash, Ending	\$ 11,170.87	\$ 11,170.87	\$ 11,170.87	\$ 11,170.87		11,170.87		11,170.87

PER GENERAL LEDGER

BOURBON COUNTY, KANSAS
ELECTION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year		Variance - Over (Under)	FUND #062		Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2021	Cash Basis
		Actual	Budget		Per Client	Adjustment				
Cash Receipts										
Taxes										
Current ad valorem tax	\$ 80,379.85	\$ 70,345.49	\$ 70,347.00	\$ (1.51)	70,345.49	70,345.49		70,345.49		70,345.49
Delinquent tax collections	1,241.72	4,509.99	630.00	3,879.99	4,509.99	4,509.99		4,509.99		4,509.99
Motor vehicle tax	6,197.06	9,592.14	11,527.00	(1,934.86)	9,592.14	9,592.14		9,592.14		9,592.14
Other										
Reimbursements	7,176.05	15,900.84	-	15,900.84	15,900.84	15,900.84		15,900.84		15,900.84
Total Cash Receipts	94,994.68	100,348.46	\$ 82,504.00	\$ 17,844.46	100,348.46	100,348.46		100,348.46	-	100,348.46
Expenditures										
General Government										
Personal services	28,299.06	21,761.21	\$ 25,314.00	\$ (3,552.79)	21,761.21	21,761.21		21,761.21	607.76	22,368.97
Contractual services	33,934.82	29,993.96	40,600.00	(10,606.04)	29,993.96	29,993.96		29,993.96		29,993.96
Commodities	19,452.13	8,636.01	20,986.00	(12,349.99)	8,636.01	8,636.01		8,636.01		8,636.01
Operating Transfers to Other Funds										
Election Equipment Reserve	12,000.00	20,000.00	-	20,000.00	20,000.00	20,000.00		20,000.00		20,000.00
Subtotal Certified Budget			<u>\$6,900.00</u>							
Adjustments for Qualifying Budget Credits			<u>15,900.84</u>	<u>(15,900.84)</u>						
Reimbursed expenses										
Total Expenditures	93,686.01	80,391.18	\$ 102,800.84	\$ (22,409.66)	80,391.18	80,391.18		80,391.18	607.76	80,998.94
Receipts Over(Under) Expenditures	1,308.67	19,957.28			19,957.28	19,957.28		19,957.28		19,349.52
Unencumbered Cash, Beginning	4,228.51	5,537.18			5,537.18	5,537.18		5,537.18		6,144.94
Unencumbered Cash, Ending	\$ 5,537.18	\$ 25,494.46			25,494.46	25,494.46		25,494.46		25,494.46
									PER GENERAL LEDGER	

BOURBON COUNTY, KANSAS
ELECTION EQUIPMENT RESERVE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior	Current
	Year Actual	Year Actual
Cash Receipts		
Operating Transfers from Other Funds		
General	\$ -	\$ 8,000.00
Election	12,000.00	20,000.00
Total Cash Receipts	12,000.00	28,000.00
Expenditures		
General	9,075.00	-
Capital Outlay	9,075.00	-
Total Expenditures	2,925.00	28,000.00
Receipts Over(Under) Expenditures	91,050.00	93,975.00
Unencumbered Cash, Beginning	\$ 93,975.00	\$ 121,975.00
Unencumbered Cash, Ending		

FUND #063	Budget	Adjusted	Adjustment	Adjusted	Adjustments-A/p & Enc	Cash
Balances	Budget	Budget		Balances	2020	Basis
Per Client					2021	
28,000.00 R3	8,000.00	8,000.00	(20,000.00)			8,000.00
R3	20,000.00	20,000.00	20,000.00			20,000.00
28,000.00	28,000.00	28,000.00	-			28,000.00
28,000.00	28,000.00	28,000.00				28,000.00
93,975.00	93,975.00	93,975.00				93,975.00
121,975.00	121,975.00	121,975.00				121,975.00
	121,975.00	121,975.00				121,975.00
	PER GENERAL LEDGER					
	G1					

**BOURBON COUNTY, KANSAS
EMPLOYEE BENEFIT FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Actual	Budget	Variance - Over (Under)	FUND #064 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
Cash Receipts										
Taxes										
Current ad valorem tax	\$ 1,586,090.61	\$ 1,578,631.68	\$ 1,577,829.00	\$ 802.68	1,578,631.68		1,578,631.68			1,578,631.68
Delinquent tax collections	35,264.46	102,269.58	14,000.00	88,269.58	102,269.58		102,269.58			102,269.58
Motor vehicle tax	221,372.20	236,216.96	226,611.00	9,605.96	236,216.96		236,216.96			236,216.96
Other										
Reimbursements - Other Funds	1,378,362.05	50.00	-	50.00	50.00		50.00			50.00
Reimbursed expenses	-	1,288,714.28	1,350,000.00	(61,285.72)	1,288,714.28		1,288,714.28			1,288,714.28
Total Cash Receipts	3,221,089.32	3,205,882.50	\$ 3,168,440.00	\$ 37,442.50	3,205,882.50	-	3,205,882.50	-		3,205,882.50
Expenditures										
Employee Benefits										
Social security	269,071.08	262,482.36	\$ 250,000.00	\$ 12,482.36	262,482.36		262,482.36	964.26	(306.35)	263,752.97
Kpers retirement	344,839.71	320,614.77	340,000.00	(19,385.23)	320,614.77		320,614.77			320,614.77
Unemployment	11,157.99	2,865.07	11,000.00	(8,134.93)	2,865.07		2,865.07			2,865.07
Health	2,664,194.39	2,480,636.21	2,709,000.00	(228,363.79)	2,480,636.21		2,480,636.21			2,480,636.21
Other insurance	5,323.96	5,335.32	6,000.00	(664.68)	5,335.32		5,335.32			5,335.32
Workers Compensation	100,424.00	82,462.00	130,000.00	(47,538.00)	82,462.00		82,462.00			82,462.00
Subtotal Certified Budget	-	-	3,446,000.00	-	-		-			-
Adjustments for Qualifying Budget Credits										
Reimbursements	3,395,011.13	3,154,395.73	\$ 3,446,000.00	\$ (291,604.27)	3,154,395.73		3,154,395.73	964.26	(306.35)	3,155,666.34
Total Expenditures	3,395,011.13	3,154,395.73	\$ 3,446,000.00	\$ (291,604.27)	3,154,395.73	-	3,154,395.73	964.26	(306.35)	3,155,666.34
Receipts Over(Under) Expenditures	(173,921.81)	51,486.77			51,486.77		51,486.77	OK PY		50,216.16
Unencumbered Cash, Beginning	424,016.80	250,094.99			250,094.99		250,094.99	964.26		251,059.25
Unencumbered Cash, Ending	\$ 250,094.99	301,581.76			301,581.76		301,581.76			301,275.41

BOURBON COUNTY, KANSAS
REGISTER OF DEEDS TECH FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #093 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	Adjustments-A/p & Enc 2021	Cash Basis
Cash Receipts			19,558.00		19,558.00			19,558.00
Licenses and Fees	\$ 17,719.00	\$ 19,558.00	19,558.00		19,558.00			19,558.00
Tech Fees	17,719.00	19,558.00						
Total Cash Receipts								
Expenditures			19,165.99		19,165.99			19,165.99
General	16,098.06	19,165.99	19,165.99		19,165.99			19,165.99
Capital Outlay	16,098.06	19,165.99						
Total Expenditures	1,620.94	392.01	392.01		392.01			392.01
Receipts Over(Under) Expenditures	38,324.06	39,945.00	39,945.00		39,945.00			39,945.00
Unencumbered Cash, Beginning	\$ 39,945.00	\$ 40,337.01	40,337.01		40,337.01			40,337.01
Unencumbered Cash, Ending			40,337.01		40,337.01			40,337.01

40,337.01 PER GENERAL LEDGER

BOUREON COUNTY, KANSAS
TREASURERS TECH FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #094 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
Cash Receipts								
Licenses and Fees			4,889.50	2,812.30	7,701.80			7,701.80
Tech Fees	\$ 4,330.00	\$ 7,701.80	4,889.50	2,812.30	7,701.80			7,701.80
Total Cash Receipts	4,330.00	7,701.80						
Expenditures								
General								
Capital Outlay	3,437.00	-						
Total Expenditures	3,437.00	-						
Receipts Over(Under) Expenditures	893.00	7,701.80	4,889.50		7,701.80			7,701.80
Unencumbered Cash, Beginning	3,332.90	4,225.90	7,038.20	(2,812.30)	4,225.90			4,225.90
Unencumbered Cash, Ending	\$ 4,225.90	\$ 11,927.70	11,927.70		11,927.70			11,927.70
					11,927.70			
					11,927.70			11,927.70

PER GENERAL LEDGER

BOURBON COUNTY, KANSAS
CLERKS TECH FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	Adjusted Budget Balances	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
Cash Receipts								
Licenses and Fees	\$ 4,330.00	\$ 4,889.50	4,889.50		4,889.50			4,889.50
Tech Fees								
Total Cash Receipts	4,330.00	4,889.50	4,889.50		4,889.50			4,889.50
Expenditures								
General								
Capital Outlay								
Total Expenditures								
Receipts Over(Under) Expenditures	4,330.00	4,889.50	4,889.50		4,889.50			4,889.50
Unencumbered Cash, Beginning	14,149.47	18,479.47	18,479.47		18,479.47			18,479.47
Unencumbered Cash, Ending	\$ 18,479.47	\$ 23,368.97	23,368.97		23,368.97			23,368.97

23,368.97 PER GENERAL LEDGER

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

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #374 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2021	Cash Basis
Cash Receipts							
Intergovernmental Grant	\$ 62,500.00	\$ -					
Total Cash Receipts	\$ 62,500.00	\$ -					
Expenditures							
Public Safety	25,815.69	85,315.98	85,315.98		85,315.98	1,994.87	87,310.85
Contractual services	18,013.65	14,902.05	14,902.05		14,902.05		14,902.05
Commodities							
Total Expenditures	43,829.34	100,218.03	100,218.03		100,218.03	1,994.87	102,212.90
Receipts Over(Under) Expenditures	18,670.66	(100,218.03)	(100,218.03)		(100,218.03)		(102,212.90)
Unencumbered Cash, Beginning	81,547.37	100,218.03	100,218.03		100,218.03	1,994.87	102,212.90
Unencumbered Cash, Ending	\$ 100,218.03	\$ -					

PER GENERAL LEDGER

BOURBON COUNTY, KANSAS
MENTAL HEALTH FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Variance - Over (Under)	Adjustment	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2021	Cash Basis
	Actual	Actual	Budget	Per Client						
Cash Receipts										
Taxes										
Current ad valorem tax	\$ 63,855.88	\$ 74,654.55	\$ 74,611.00	74,654.55	\$ 43.55		74,654.55		74,654.55	74,654.55
Delinquent tax collections	1,455.06	4,222.62	600.00	4,222.62	3,622.62		4,222.62		4,222.62	4,222.62
Motor vehicle tax	9,108.37	9,557.52	9,120.00	9,557.52	437.52		9,557.52		9,557.52	9,557.52
Total Cash Receipts	74,419.31	88,434.69	84,331.00	88,434.69	4,103.69		88,434.69			88,434.69
Expenditures										
Health and Welfare										
Appropriation to Mental Health Board	75,000.00	90,000.00	90,000.00	90,000.00	-		90,000.00		-	90,000.00
Total Expenditures	75,000.00	90,000.00	90,000.00	90,000.00	-		90,000.00			90,000.00
Receipts Over(Under) Expenditures	(580.69)	(1,565.31)		(1,565.31)			(1,565.31)	OK PY		(1,565.31)
Unencumbered Cash, Beginning	5,569.96	4,989.27		4,989.27			4,989.27			4,989.27
Unencumbered Cash, Ending	\$ 4,989.27	\$ 3,423.96		3,423.96			3,423.96			3,423.96
							3,423.96	PER GENERAL LEDGER		3,423.96

BOURBON COUNTY, KANSAS
INTELLECTUAL DISABILITIES FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Current Year		Variance - Over (Under)	FUND #116		Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	Adjustments-A/p & Enc 2021	Cash Basis
	Actual	Budget		Per Client	Adjustment					
Cash Receipts										
Taxes										
Current ad valorem tax	\$ 46,827.56	\$ 47,365.00	\$ (22.69)	47,342.31	47,342.31		47,342.31		47,342.31	
Delinquent tax collections	1,098.70	500.00	2,683.18	3,183.18	3,183.18		3,183.18		3,183.18	
Motor vehicle tax	6,746.51	6,683.00	419.04	7,102.04	7,102.04		7,102.04		7,102.04	
Total Cash Receipts	54,672.77	\$ 54,548.00	\$ 3,079.53	57,627.53	57,627.53		57,627.53			57,627.53
Expenditures										
Health and Welfare										
Appropriation to Mental Retardation Center	55,000.00	\$ 55,000.00	\$ -	55,000.00	55,000.00		55,000.00			55,000.00
Total Expenditures	55,000.00	\$ 55,000.00	\$ -	55,000.00	55,000.00		55,000.00			55,000.00
Receipts Over(Under) Expenditures	(327.23)			2,627.53			2,627.53			2,627.53
Unencumbered Cash, Beginning	573.13			245.90			245.90			245.90
Unencumbered Cash, Ending	\$ 245.90			2,873.43			2,873.43			2,873.43
							2,873.43	PER GENERAL LEDGER		2,873.43
							0.00			0.00

BOURBON COUNTY, KANSAS
PUBLIC SAFETY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Actual	Budget	Variance - Over (Under)	FUND #120 Budget Balances Per Client	Adjustment	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2021	Cash Basis
Cash Receipts										
Taxes										
Current ad valorem tax	\$ 1,469,436.01	\$ 1,616,178.13	\$ 1,615,415.00	\$ 763.13	1,616,178.13			1,616,178.13		1,616,178.13
Delinquent tax collections	20,131.44	59,908.89	20,000.00	39,908.89	59,908.89			59,908.89		59,908.89
Motor vehicle tax	180,513.73	179,748.14	210,301.00	(30,552.86)	179,748.14			179,748.14		179,748.14
Intergovernmental										
Federal Grant-governors' office	16,955.00	73,898.00	39,333.00	34,565.00	73,898.00			73,898.00		73,898.00
Federal Grant-KDOT	-	93.56	-	93.56		R1	93.56	93.56		93.56
Federal Grant-COPS	-	-	-	-	-			-		-
Other										
Jail Fees	19,885.00	41,961.98	50,000.00	(8,038.02)	41,961.98			41,961.98		41,961.98
Sheriff Fees	26,390.71	9,924.26	10,000.00	(75.74)	10,017.82	R1	(93.56)	9,924.26		9,924.26
Reimbursement from General	141,135.00	4,252.49		4,252.49	4,252.49			4,252.49		4,252.49
Miscellaneous	-	226.50	-	226.50	226.50			226.50		226.50
Total Receipts	1,874,446.89	1,986,191.95	\$ 1,945,049.00	\$ 41,142.95	1,986,191.95			1,986,191.95		1,986,191.95
Expenditures										
Public Safety-Sheriff										
Personal services	619,207.04	616,384.38	620,943.00	(4,558.62)	616,384.38			616,384.38	17,488.51	590,628.37
Contractual services	72,465.83	91,432.45	72,479.00	18,953.45	120,604.45	R2	(29,172.00)	91,432.45		91,432.45
Commodities	98,077.26	212,934.01	97,100.00	115,834.01	212,934.01			212,934.01		212,934.01
Capital Outlays	2,381.71	-	-	-	-			-		-
Debt service Lease Purchases	48,499.54	31,824.00	31,824.00	-	2,652.00	R2	29,172.00	31,824.00		31,824.00
Correctional Center										
Personal services	612,600.82	600,694.69	563,303.00	37,391.69	600,694.69			600,694.69		600,694.69
Contractual services	311,513.58	339,584.79	285,000.00	54,584.79	339,584.79			339,584.79		339,584.79
Commodities	177,483.67	43,005.19	235,000.00	(191,994.81)	43,005.19			43,005.19		43,005.19
Capital Outlays	-	11,188.00	40,000.00	(28,812.00)	11,188.00			11,188.00		11,188.00
Subtotal Certified Budget	-	-	1,945,649.00	(34,565.00)	-			-		-
Adjustments for Qualifying Budget Credits	-	-	-	-	-			-		-
Federal grants over budget	-	-	34,565.00	(34,565.00)	-			-		-
Total Expenditures	1,942,229.45	1,947,047.51	\$ 1,980,214.00	\$ (33,166.49)	1,947,047.51			1,947,047.51	43,244.52	1,921,291.50
Receipts Over(Under) Expenditures	1,874,446.89	1,975,003.95			39,144.44			39,144.44		64,900.45
Unencumbered Cash, Beginning	68,731.49	948.93			948.93			948.93	17,488.51	18,437.44
Unencumbered Cash, Ending	\$ 948.93	\$ 40,093.37			40,093.37			40,093.37		83,337.89

40,093.37 PER GENERAL LEDGER
(0.00)

BOURBON COUNTY, KANSAS
NOXIOUS WEED FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Variance - Over (Under)	FUND #200		Adjusted Budget Balances	Adjustments-A/p & Enc		Cash Basis
	Actual	Budget	Actual	Budget		Actual	2020		2021		
Cash Receipts											
Taxes											
Current ad valorem tax	\$ 31,331.75	\$ 64,888.42	\$ 64,864.00	\$ 24.42	\$ 24.42	64,888.42	64,888.42	64,888.42			64,888.42
Delinquent tax collections	1,147.38	3,012.81	630.00	2,382.81	2,382.81	3,012.81	3,012.81	3,012.81			3,012.81
Motor vehicle tax	6,387.93	6,121.33	4,451.00	1,670.33	1,670.33	6,121.33	6,121.33	6,121.33			6,121.33
Other	145.06	4,239.93	-	4,239.93	4,239.93	4,239.93	4,239.93	4,239.93			4,239.93
Miscellaneous	93,852.80	69,935.99	100,000.00	(30,064.01)	(30,064.01)	69,935.99	69,935.99	69,935.99			69,935.99
Reimbursements from Chemical:											
Total Receipts	132,864.92	148,198.48	\$ 169,945.00	\$ (21,746.52)	(21,746.52)	148,198.48	148,198.48	148,198.48			148,198.48
Expenditures											
Health and Welfare											
Personal services	36,526.50	34,606.63	34,359.00	247.63	247.63	34,606.63	34,606.63	34,606.63	186.68		34,419.95
Contractual services	2,112.47	4,002.30	7,436.00	(3,433.70)	(3,433.70)	4,002.30	4,002.30	4,002.30			4,002.30
Commodities	86,515.15	77,513.89	128,130.00	(50,636.11)	(50,636.11)	77,513.89	77,513.89	77,513.89			77,513.89
Operating Transfers to											
Noxious Weed Equipment Fund		30,000.00	-	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00			30,000.00
Subtotal Certified Budget			169,945.00								
Adjustments for Qualifying Budget Credits											
Reimbursements											
Total Expenditures	125,154.12	146,122.82	\$ 169,945.00	\$ (23,822.18)	(23,822.18)	146,122.82	146,122.82	146,122.82	186.68		145,936.14
Receipts Over(Under) Expenditures	132,864.92	118,198.48									
Unencumbered Cash, Beginning	26.37	7,737.17					2,075.66	2,075.66			2,262.34
Unencumbered Cash, Ending	\$ 7,737.17	\$ 9,812.83					7,737.17	7,737.17			7,737.17
							9,812.83	9,812.83			9,999.51
											9,999.51
											0.00
											0.00

PER GENERAL LEDGER

BOURBON COUNTY, KANSAS
NOXIOUS WEED EQUIPMENT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2021
 With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #202 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
Cash Receipts			30,000.00		30,000.00			30,000.00
Operating Transfer from Noxious Weed Fund	\$ -	\$ 30,000.00						
Total Cash Receipts	-	30,000.00	30,000.00		30,000.00			30,000.00
Expenditures								
Health and Welfare	-	-						-
Commodities	-	-						-
Capital outlay	-	-						-
Total Expenditures	-	-						-
Receipts Over(Under) Expenditures	-	30,000.00	30,000.00		30,000.00	OK PY		30,000.00
Unencumbered Cash, Beginning	119.09	119.09	119.09		119.09			119.09
Unencumbered Cash, Ending	\$ 119.09	\$ 30,119.09	30,119.09		30,119.09			30,119.09
					30,119.09	PER GENERAL LEDGER		30,119.09

306,816.52
69,230.77
22,815.80
92,046.57
0.00
16,912.35
0.00
433,011.44
-17,236.00

Contractual payments coded to leases
16,000.00 Blake
13,000.00 S Shepherd
10,000.00 Beth
13,000.00 H Thomas
52,000.00
R1

DATE: 23-Nov-22
TIME: 02:05 PM

Schedule 2
24 of 41

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

FUND # 220

	Prior Year		Current Year		Variance - Over (Under)	Budget Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/P & Enc		Cash Basis
	Actual	Budget	Actual	Budget					2020	2021	
Cash Receipts											
Taxes											
Current ad valorem tax	\$ 917,709.35	\$ 1,095,059.00	\$ 1,095,058.42	\$ (0.58)		1,095,058.42		1,095,058.42			1,095,058.42
Delinquent tax collections	21,179.53	60,674.00	60,725.67	51.67		60,725.67		60,725.67			60,725.67
Motor vehicle tax	131,902.50	139,265.00	139,214.61	(50.39)		139,214.61		139,214.61			139,214.61
Intergovernmental											
Special highway aid	512,940.46	608,283.00	577,147.88	(31,135.12)		608,283.44	R1	577,147.88			577,147.88
County equalization aid	13,407.12	-	31,135.56	31,135.56		R1	31,135.56				31,135.56
Federal Exchange-State aid	-	-	69,230.77	69,230.77				69,230.77			69,230.77
FEMA Fed	-	-	270,720.46	270,720.46				270,720.46			270,720.46
FEMA State	-	-	36,096.06	36,096.06				36,096.06			36,096.06
Other											
Reimbursements	7,917.85	73,971.00	77,823.45	3,852.45		452,924.94	G1	77,823.45			77,823.45
Reimbursements from Road and Bridge Sales Tax Fund	505,670.00	581,000.00	581,000.00	-		581,000.00		581,000.00			581,000.00
Miscellaneous	54,106.00	5,947.00	6,655.02	708.02		6,655.02		6,655.02			6,655.02
Elm Creek Lake Fees	7,212.00	6,252.00	6,252.00	-		6,252.00		6,252.00			6,252.00
Total Cash Receipts	2,172,044.81	2,570,451.00	2,951,059.90	\$ 380,608.90		2,950,114.10		2,951,059.90			2,951,059.90
Expenditures											
Street and Highways											
Personal services	832,611.59	775,000.00	765,036.20	(9,963.80)		765,036.20		765,036.20			765,036.20
Contractual services	65,221.62	450,000.00	516,453.18	66,453.18		464,453.18	R2	516,453.18			516,453.18
Commodities	763,145.68	948,151.00	921,806.13	(26,344.87)		921,806.13		921,806.13			921,806.13
Capital Outlay											
Elm Creek	22,329.60	28,000.00	27,851.97	(148.03)		27,851.97		27,851.97			27,851.97
Personal services	10,071.43	12,000.00	12,293.76	293.76		12,293.76		12,293.76			12,293.76
Contractual services	4,777.29	10,000.00	9,211.02	(788.98)		9,211.02		9,211.02			9,211.02
Commodities											
Debt Service	334,990.08	347,300.00	297,286.15	(50,013.85)		349,286.15	R2	297,286.15			297,286.15
Lease purchase agreements											
Operating Transfers to Other Funds											
Special Road and Machinery		20,000.00	20,000.00	20,000.00		20,000.00		20,000.00			20,000.00
Subtotal Certified Budget		2,570,451.00									
Adjustments for Qualifying Budget Credits											
Reimbursed expenses	2,033,147.29	3,852.45	2,569,938.41	(3,852.45)		2,569,938.41		2,569,938.41			2,569,938.41
Total Expenditures	2,033,147.29	\$ 2,574,303.45	2,569,938.41	\$ (4,365.04)		2,569,938.41		2,569,938.41			2,569,938.41
Receipts Over(Under) Expenditures	138,897.52		381,121.49			380,175.69		381,121.49			429,827.93
Unencumbered Cash, Beginning	(138,296.07)		601.45			1,547.25	G1	601.45			6,000.80
Unencumbered Cash, Ending	\$ 601.45	\$ 381,722.94	\$ 381,722.94			381,722.94		381,722.94			435,828.73
											435,828.73
											435,828.73

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(2)

PER GENERAL LEDGER

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, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Current Year		Variance - Over (Under)	FUND #222		Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2021	Cash Basis
	Prior Year Actual	Actual		Budget	Budget Balances Per Client				
Cash Receipts									
Intergovernmental	\$ 1,173,476.89	\$ 1,459,898.61	\$ 1,393,090.00	\$ 66,808.61	1,459,898.61		1,459,898.61		1,459,898.61
Sales tax	-	22,815.80	-	22,815.80	22,815.80		22,815.80		22,815.80
Intergovernmental	-	-	-	-	-		-		-
Federal Exchange-State aid	-	-	-	-	-		-		-
Total Cash Receipts	1,173,476.89	1,482,714.41	\$ 1,393,090.00	\$ 89,624.41	1,482,714.41		1,482,714.41		1,482,714.41
Expenditures									
Public Safety									
Personal services	79,642.24	93,208.64	\$ 92,500.00	\$ 708.64	93,208.64		93,208.64	4,521.13	88,971.96
Contractual services	19,589.66	470,102.88	506,113.00	(36,010.12)	470,102.88		470,102.88		470,102.88
Commodities	479,434.18	175,929.83	213,477.00	(37,547.17)	175,929.83		175,929.83		175,929.83
Capital Outlay	-	-	-	-	-		-		-
Reimbursement-Road & Bridge	505,670.00	581,000.00	581,000.00	-	581,000.00		581,000.00		581,000.00
Debt Service									
Lease purchase agreements	80,484.11	-	-	-	-		-		-
Total Expenditures	1,164,820.19	1,320,241.35	\$ 1,393,090.00	\$ (72,848.65)	1,320,241.35		1,320,241.35	284.45	1,316,004.67
Receipts Over(Under) Expenditures	8,656.70	162,473.06			162,473.06		162,473.06		166,709.74
Unencumbered Cash, Beginning	514.49	9,171.19			9,171.19		9,171.19	284.45	9,455.64
Unencumbered Cash, Ending	\$ 9,171.19	\$ 171,644.25			171,644.25		171,644.25		176,165.38

171,644.25 PER GENERAL LEDGER

DATE: 23-Nov-22
TIME: 02:05 PM

BOURBON COUNTY, KANSAS

ROAD AND BRIDGE IMPROVEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #224 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
Cash Receipts			50,000.00		50,000.00			50,000.00
Operating Transfer from Special Bridge Fund	\$ -	\$ 50,000.00	50,000.00		50,000.00			50,000.00
Total Cash Receipts	-	50,000.00						
Expenditures								
Streets and Highways	-	-	-		-			-
Contractual Services	-	-	-		-			-
Commodities	-	-	-		-			-
Capital Outlay	-	-	-		-			-
Total Expenditures	-	-				OK PY		-
Receipts Over(Under) Expenditures			50,000.00		50,000.00			50,000.00
Unencumbered Cash, Beginning	55.32	55.32	55.32		55.32			55.32
Unencumbered Cash, Ending	\$ 55.32	\$ 50,055.32	50,055.32		50,055.32			50,055.32
			50,055.32		50,055.32		PER GENERAL LEDGER	50,055.32

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, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Current Year		Variance - Over (Under)	FUND #238 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020 2021		Cash Basis
	Prior Year Actual	Actual					Budget	Adjustment	
Cash Receipts									
Taxes									
Current ad valorem tax	\$ 3,087.36	\$ 3,080.84	\$ 43.84	3,080.84		3,080.84			3,080.84
Delinquent tax collections	69.16	201.68	171.68	201.68		201.68			201.68
Motor vehicle tax	433.51	461.01	28.01	461.01		461.01			461.01
Intergovernmental	-	-	-	-		-			-
Local alcoholic liquor tax	-	-	-	-		-			-
Total Cash Receipts	3,590.03	3,743.53	\$ 243.53	3,743.53		3,743.53			3,743.53
Expenditures									
Health and Welfare									
Appropriations	3,587.11	3,500.00	\$ 3,500.00	3,500.00		3,500.00	419.91		3,919.91
Total Expenditures	3,587.11	3,500.00	\$ 3,500.00	3,500.00		3,500.00	419.91		3,919.91
Receipts Over(Under) Expenditures	2.92	243.53		243.53		243.53			(176.38)
Unencumbered Cash, Beginning	(2.92)	-		-		-	419.91		419.91
Unencumbered Cash, Ending	\$ -	\$ 243.53		<u>243.53</u>		<u>243.53</u>			<u>243.53</u>
						243.53	PER GENERAL LEDGER		243.53

**BOURBON COUNTY, KANSAS
SPECIAL BRIDGE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #240 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/P & Enc 2020	2021	Cash Basis
Cash Receipts								
Taxes								
Current ad valorem tax	\$ 17,337.17	\$ 152,643.47	152,643.47		152,643.47			152,643.47
Delinquent tax collections	404.37	1,523.37	1,523.37		1,523.37			1,523.37
Motor vehicle tax	2,429.26	2,589.02	2,589.02		2,589.02			2,589.02
Intergovernmental	-	-	-		-			-
State aid	-	-	-		-			-
Other	-	-	-		-			-
Reimbursements	-	962.00	962.00		962.00			962.00
Total Cash Receipts	20,170.80	157,717.86	157,717.86		157,717.86			157,717.86
Expenditures								
Streets and Highways								
Personal services	-	21,621.87	21,621.87		21,621.87		22,372.53	(750.66)
Contractual services	-	48,100.61	48,100.61		48,100.61			48,100.61
Commodities	5,557.00	31,014.40	31,014.40		31,014.40			31,014.40
Capital Outlay	-	-	-		-			-
Operating Transfers to Other Funds								
Road and Bridge Improvement	-	50,000.00	50,000.00		50,000.00			50,000.00
Total Expenditures	5,557.00	150,736.88	150,736.88		150,736.88		22,372.53	128,364.35
Receipts Over(Under) Expenditures	14,613.80	6,980.98	6,980.98		6,980.98			29,353.51
Unencumbered Cash, Beginning	2,054.40	16,668.20	16,668.20		16,668.20			16,668.20
Unencumbered Cash, Ending	\$ 16,668.20	\$ 23,649.18	\$ 23,649.18		\$ 23,649.18			46,021.71
							23,649.18	46,021.71
							PER GENERAL LEDGER	46,021.71

BOURBON COUNTY, KANSAS
SPECIAL PARKS AND RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Current Year		Variance - Over (Under)	FUND #244 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
	Prior Year Actual	Actual							
Cash Receipts									
Intergovernmental	\$ -	\$ -	\$ -	-	-	-	-	-	-
Local alcoholic liquor tax	-	-	\$ -	-	-	-	-	-	-
Total Cash Receipts			\$ -						
Expenditures									
Culture and Recreation	30.84	-	\$ (31.00)	31.00	\$ (31.00)	-	-	-	-
Contractual services	30.84	-	\$ (31.00)	31.00	\$ (31.00)	-	OK PY	-	-
Total Expenditures	(30.84)	-	\$ (30.84)	-	-	-	-	-	-
Receipts Over/(Under) Expenditures	30.84	-	\$ 30.84	-	-	-	-	-	-
Unencumbered Cash, Beginning	\$ -	\$ -	\$ -	-	-	-	-	-	-
Unencumbered Cash, Ending	\$ -	\$ -	\$ -	-	-	-	-	PER GENERAL LEDGER	-

BOURBON COUNTY, KANSAS
SPECIAL ROAD MACHINERY FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #248 Budget Balances Per Client	Adjusted Budget Balances	Adjustment	Adjustment	Adjustments-A/p & Enc 2020	Adjustments-A/p & Enc 2021	Cash Basis
Cash Receipts									
Operating Transfer from Other Funds		\$ 20,000.00	20,000.00	20,000.00					20,000.00
Road and Bridge									
Intergovernmental	92,026.06								
Other grants									
Other									
Sales of Equipment			73,975.50	73,975.50					73,975.50
Reimbursements									
Total Cash Receipts	92,026.06	93,975.50	93,975.50	93,975.50					93,975.50
Expenditures									
Streets and Highways		83,853.51	83,853.51	83,853.51					83,853.51
Capital Outlay	38,000.00								
Debt Service									
Lease purchase agreements									
Total Expenditures	38,000.00	83,853.51	83,853.51	83,853.51		OK PY			83,853.51
Receipts Over(Under) Expenditures	54,026.06	10,121.99	10,121.99	10,121.99					10,121.99
Unencumbered Cash, Beginning	67,695.24	121,721.30	121,721.30	121,721.30					121,721.30
Unencumbered Cash, Ending	\$ 121,721.30	131,843.29	131,843.29	131,843.29					131,843.29
				131,843.29				PER GENERAL LEDGER	131,843.29

(A) _____
(B) _____

**BOURBON COUNTY, KANSAS
AMBULANCE FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Variance - Over (Under)	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc		Cash Basis
	Actual		Actual	Budget				2020	2021	
Cash Receipts										
Taxes										
Current ad valorem tax	\$ 286,282.27	\$ 259,797.14	\$ 259,688.00	\$ 259,688.00	\$ 109.14		259,797.14			259,797.14
Delinquent tax collections	238.63	7,074.68	-	-	7,074.68		7,074.68			7,074.68
Motor vehicle tax	-	18,114.48	40,312.00	40,312.00	(22,197.52)		18,114.48			18,114.48
Licenses and Fees										
User Fees	832,888.23	683,809.05	880,000.00	880,000.00	(196,190.95)		683,809.05			683,809.05
Other										
Reimbursement: General Fund	38,931.98	16,000.00	-	-	16,000.00		16,000.00			16,000.00
Reimbursements	-	1,829.75	-	-	1,829.75	0.02	1,829.75			1,829.75
Operating Transfer from Other Funds										
General	-	-	-	-	-					
Total Cash Receipts	\$ 1,158,341.11	\$ 986,625.10	\$ 1,180,000.00	\$ 1,180,000.00	\$ (199,374.90)	0.02	986,625.10			986,625.10
Expenditures										
Health and Welfare										
Personal services	59,895.30	37,852.97	\$ 42,000.00	\$ 42,000.00	(4,147.03)		37,852.97	0.02	420.00	37,432.99
Contractual services	1,029,696.04	963,128.29	1,050,000.00	1,050,000.00	(86,871.71)		963,128.29			963,128.29
Commodities	25,799.77	24,926.21	26,000.00	26,000.00	(1,073.79)		24,926.21			24,926.21
Capital Outlay	3,581.82	-	62,000.00	62,000.00	(62,000.00)		-			-
Total Expenditures	\$ 1,118,972.93	\$ 1,025,907.47	\$ 1,180,000.00	\$ 1,180,000.00	\$ (154,092.53)		1,025,907.47	0.02	420.00	1,025,487.49
Receipts Over(Under) Expenditures	39,368.18	(39,282.37)					(39,282.37)			(38,862.39)
Unencumbered Cash, Beginning	1,092.83	40,461.01					40,461.01	0.02		40,461.03
Unencumbered Cash, Ending	\$ 40,461.01	\$ 1,178.64					<u>1,178.64</u>			<u>1,598.64</u>
							1,178.64			1,598.64
							0.00			0.00

PER GENERAL LEDGER

BOURBON COUNTY, KANSAS
WORKSITE WELLNESS GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #376 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020 2021	Cash Basis
Cash Receipts							
Other							
Grant	\$ 12,500.00	\$ -					
Total Cash Receipts	12,500.00	-					
Expenditures							
Public Health	11,577.13	-					
Capital Outlay							
Total Expenditures	11,577.13	-					
Receipts Over(Under) Expenditures	922.87	-	922.87		922.87		922.87
Unencumbered Cash, Beginning							
Unencumbered Cash, Ending	\$ 922.87	\$ 922.87	922.87		922.87		922.87
					922.87 PER GENERAL LEDGER		922.87
					- GI		-

BOURBON COUNTY, KANSAS
CDBG CV GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #382 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
Other Grant	\$ 91,619.72	\$ 10,008.33	10,008.33		10,008.33			10,008.33
Total Cash Receipts	91,619.72	10,008.33	10,008.33		10,008.33			10,008.33
Expenditures								
Public Health								
Contractual services	91,619.72	10,008.33	8,358.33 A1	1,650.00	10,008.33		1,650.00	8,358.33
Total Expenditures	91,619.72	10,008.33	8,358.33	1,650.00	10,008.33		1,650.00	8,358.33
Receipts Over(Under) Expenditures	-	-	1,650.00		-			1,650.00
Unencumbered Cash, Beginning	-	-						
Unencumbered Cash, Ending	\$ -	\$ -	1,650.00					1,650.00
					1,650.00 PER GENERAL LEDGER			1,650.00
					(1,650.00) A1			-

**BOURBON COUNTY, KANSAS
COVID GRANTS FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other		
COVID Grants	2,925,569.00	\$ 1,411,529.50
Total Cash Receipts	2,925,569.00	1,411,529.50
Expenditures		
Public Health		
Contractual services	2,925,569.00	804,706.50
Total Expenditures	2,925,569.00	804,706.50
Receipts Over(Under) Expenditures	-	606,823.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 606,823.00

FUND #384 FUND #380 Budget Balances Per Client	Adjustment	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
1,411,529.50	-	-	1,411,529.50	-	-	1,411,529.50
1,411,529.50	-	-	1,411,529.50	-	-	1,411,529.50
805,096.03 GI	34,604.07 GI	(34,993.60)	804,706.50	35,536.52	1,448.00	838,795.02
805,096.03	34,604.07	(34,993.60)	804,706.50	35,536.52	1,448.00	838,795.02
606,433.47			606,823.00			572,734.48
389.53 GI	34,604.07 GI	(34,993.60)	-	35,536.52		35,536.52
<u>606,823.00</u>			<u>606,823.00</u>			<u>608,271.00</u>
			606,823.00 PER GENERAL LEDGER			608,271.00
			-	AI		-

BOURBON COUNTY, KANSAS
MERCY MEDICAL BUILDING FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Current Year		Variance - Over (Under)	Budget	FUND #385 Budget Balances Per Client	R1	Adjustment	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
	Prior Year Actual	Actual										
Cash Receipts												
Licenses and Fees	\$ -	\$ 286,210.72	\$ -	\$ 286,210.72	886,210.72	R1	(600,000.00)		286,210.72			286,210.72
User Fees	-	600,000.00	-	600,000.00	-	R1	600,000.00		600,000.00			600,000.00
Other	-	886,210.72	-	886,210.72	886,210.72		-		886,210.72			886,210.72
Donation	-	-	-	-	-		-		-			-
Total Cash Receipts												
Expenditures												
Health and Welfare												
Personal services		60,473.54	\$ 60,473.54	-	60,473.54				60,473.54			60,473.54
Contractual services		257,502.46	-	257,502.46	257,502.46				257,502.46			257,502.46
Commodities		42,796.51	-	42,796.51	42,796.51				42,796.51		53,451.11	(10,654.60)
Subtotal Certified Budget												
Adjustments for Qualifying Budget Credits				600,000.00			(600,000.00)					
Reimbursements												
Total Expenditures	125,154.12	360,772.51	\$ (239,227.49)	\$ 600,000.00	360,772.51		-		360,772.51		53,451.11	307,321.40
Receipts Over(Under) Expenditures	-	525,438.21			525,438.21				525,438.21			578,889.32
Unencumbered Cash, Beginning												
Unencumbered Cash, Ending	\$ -	\$ 525,438.21			525,438.21				525,438.21			578,889.32

525,438.21 PER GENERAL LEDGER
G1

54,084.10
53,100.00
78,847.50
5,310,000.00
5,202,815.90
0.00
5,388,847.50
5,310,000.00

FUND #383

Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
-	-	-	-	-	-
5,195.86	-	5,195.86	14,384.34	-	19,580.20
5,195.86	-	5,195.86	14,384.34	-	19,580.20
(5,195.86)	-	(5,195.86)	-	-	(19,580.20)
5,195.86	-	5,195.86	14,384.34	-	19,580.20
-	-	-	-	-	-

PER GENERAL LEDGER
G1

BOURBON COUNTY, KANSAS
EOC UPGRADE GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other		
Grant	\$ 22,023.00	\$ -
Total Cash Receipts	22,023.00	-
Expenditures		
Public Health		
Contractual services	16,827.14	5,195.86
Total Expenditures	16,827.14	5,195.86
Receipts Over(Under) Expenditures	5,195.86	(5,195.86)
Unencumbered Cash, Beginning	-	5,195.86
Unencumbered Cash, Ending	\$ 5,195.86	\$ -

BOURBON COUNTY, KANSAS
JAYHAWK WIND PILOT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021

With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Current Year Actual	FUND #386 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020 2021	Cash Basis
Cash Receipts			279,917.20		279,917.20		279,917.20
Taxes			279,917.20		279,917.20		279,917.20
Payments in lieu of taxes	\$ -	\$ 279,917.20					
Total Cash Receipts	-	279,917.20					
Expenditures							
Public Health							
Contractual services							
Total Expenditures	-	-					
Receipts Over(Under) Expenditures	-	279,917.20	279,917.20		279,917.20		279,917.20
Unencumbered Cash, Beginning	-	-					
Unencumbered Cash, Ending	\$ -	\$ 279,917.20	279,917.20		279,917.20		279,917.20
					279,917.20 PER GENERAL LEDGER		279,917.20
					- GI		-

BOURBON COUNTY, KANSAS
JAIL CONSTRUCTION FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior	Current
	Year Actual	Year Actual
Cash Receipts		
Other	-	-
Miscellaneous	-	-
<u>Total Cash Receipts</u>	<u>-</u>	<u>-</u>
Expenditures		
Public Safety	1,200.00	3,309.10
Capital Outlay	-	-
Debt Service	-	-
Cost of Issuance	-	-
<u>Total Expenditures</u>	<u>1,200.00</u>	<u>3,309.10</u>
Receipts Over(Under) Expenditures	(1,200.00)	(3,309.10)
Unencumbered Cash, Beginning	4,509.10	3,309.10
Unencumbered Cash, Ending	<u>\$ 3,309.10</u>	<u>\$ -</u>

FUND #371	Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020	2021	Cash Basis
	-	-	-	-	-	-
	3,309.10		3,309.10	-	-	3,309.10
	<u>3,309.10</u>	<u>-</u>	<u>3,309.10</u>	<u>-</u>	<u>-</u>	<u>3,309.10</u>
	(3,309.10)		(3,309.10)			(3,309.10)
	<u>3,309.10</u>	<u>-</u>	<u>3,309.10</u>	<u>-</u>	<u>-</u>	<u>3,309.10</u>
	-		-			-
					PER GENERAL LEDGER	-
					GI	-

BOURBON COUNTY, KANSAS
JAIL BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Variance - Over (Under)	FUND #370		Adjusted Budget Balances	Adjustment	Adjustments-A/p & Enc 2020	Adjustments-A/p & Enc 2021	Cash Basis
	Actual	Budget	Actual	Budget		Budget Balances Per Client	Adjustment					
Cash Receipts												
Intergovernmental	\$ 808,945.23	\$ 1,009,229.09	\$ 775,000.00	\$ 775,000.00	\$ 234,229.09	1,128,789.14	R1	1,009,229.09	(119,560.05)	-	-	1,009,229.09
Sales Tax	-	122,869.15	-	-	122,869.15	3,309.10	R1	122,869.15	119,560.05	-	-	122,869.15
Other												
Miscellaneous												
Total Cash Receipts	808,945.23	1,132,098.24	775,000.00	775,000.00	357,098.24	1,132,098.24		1,132,098.24	-	-	-	1,132,098.24
Expenditures												
Public Safety												
Operating expense	105,128.41	93,187.24	370,000.00	370,000.00	(276,812.76)	67,657.49	R2	93,187.24	25,529.75	-	273.61	92,913.63
Debt Service												
Bond Principal	250,000.00	290,000.00	260,000.00	260,000.00	30,000.00	297,055.00	R2	290,000.00	(7,035.00)	-	-	290,000.00
Bond Interest	189,945.00	148,842.68	182,445.00	182,445.00	(33,602.32)	167,317.43	R2	148,842.68	(18,474.75)	-	-	148,842.68
Lease purchase agreements	141,875.00	139,475.00	137,975.00	137,975.00	1,500.00	139,475.00		139,475.00	-	-	-	139,475.00
Total Expenditures	686,948.41	671,504.92	950,420.00	950,420.00	(278,915.08)	671,504.92		671,504.92	-	-	273.61	671,231.31
Receipts Over(Under) Expenditures	121,996.82	460,593.32				460,593.32		460,593.32				460,866.93
Unencumbered Cash, Beginning	530,255.31	652,252.13				652,252.13		652,252.13				652,252.13
Unencumbered Cash, Ending	\$ 652,252.13	1,112,845.45				1,112,845.45		1,112,845.45				1,113,119.06
								1,112,845.45				1,113,119.06

BOURBON COUNTY, KANSAS
SEWER DISTRICT #1 FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year Actual	Actual	Budget	Variance - Over (Under)	FUND #358 Budget Balances Per Client	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2021	Cash Basis
Cash Receipts									
Other									
Assessments billed by the City	\$ 30,200.88	\$ 30,011.31	\$ 44,949.00	\$ (14,937.69)	30,011.31		30,011.31		30,011.31
Proceeds from Bonds issued	-	685,000.00	-	685,000.00	R1 -	685,000.00	685,000.00		685,000.00
Premium received on Bonds	-	16,348.85	-	16,348.85	R1 695,605.60	(685,000.00) R5	16,348.85		16,348.85
Total Cash Receipts	30,200.88	731,360.16	44,949.00	\$ 686,411.16	725,616.91		731,360.16		731,360.16
Expenditures									
Capital Projects									
Debt Service									
Principal	12,800.00	689,413.74	12,800.00	676,613.74	R2 705,608.00	16,194.26 R5	689,413.74		689,413.74
Interest	18,656.00	22,773.32	45,964.00	(23,190.68)	R2 22,773.32	(16,194.26)	22,773.32		22,773.32
Subtotal Certified Budget			58,764.00						
Adjustments for Qualifying Budget Credits			685,000.00	(685,000.00)					
Refunding bonds									
Total Expenditures	125,154.12	734,319.57	743,764.00	\$ (9,444.43)	728,576.32		734,319.57		734,319.57
Receipts Over(Under) Expenditures	(1,255.12)	(2,959.41)			(2,959.41)		(2,959.41)		(2,959.41)
Unencumbered Cash, Beginning	15,069.54	13,814.42			13,814.42		13,814.42		13,814.42
Unencumbered Cash, Ending	\$ 13,814.42	\$ 10,855.01			10,855.01		10,855.01		10,855.01

10,855.01 PER GENERAL LEDGER
0.00 G1

BOURBON COUNTY, KANSAS
LANDFILL FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	Prior Year		Current Year		Variance - Over (Under)	FUND # 108 Budget Balances Per Client	Adjustment	Adjustment	Adjusted Budget Balances	Adjustments-A/p & Enc 2020 2021	Cash Basis
	Actual	Actual	Budget	Budget							
Cash Receipts											
Licenses and Fees	\$ 217,370.11	\$ 400,229.52	\$ 391,940.00	\$ 8,289.52	\$ 8,289.52	400,229.52		400,229.52			400,229.52
User fees											
Other		350.37	-	350.37	350.37	350.37		350.37			350.37
Reimbursements											
Total Cash Receipts	217,370.11	400,579.89	391,940.00	8,639.89	8,639.89	400,579.89		400,579.89			400,579.89
Expenditures											
Health and Welfare											
Personal services	67,100.62	60,737.23	60,900.00	(162.77)	(162.77)	60,737.23		60,737.23	3,254.97	27,527.92	36,464.28
Contractual services	77,550.65	150,287.82	123,000.00	27,287.82	27,287.82	150,287.82	R2	150,287.82			150,287.82
Commodities	97,725.01	87,119.05	91,000.00	(3,880.95)	(3,880.95)	87,119.05		87,119.05			87,119.05
Capital outlay	-	-	111,065.00	(111,065.00)	(111,065.00)						
Reimbursement: Road & Bridge	-	-	-	-	-						
Debt Service											
General Obligation Bonds											
Principal	28,500.00	29,400.00	29,400.00	-	-	29,400.00		29,400.00			29,400.00
Interest	9,612.25	8,453.00	8,454.00	(1.00)	(1.00)	8,454.25		8,453.00			8,453.00
Lease purchase agreements	-	13,730.42	27,460.00	(13,729.58)	(13,729.58)	13,730.42	R2	13,730.42			13,730.42
Subtotal Certified Budget			451,279.00								
Adjustments for Qualifying Budget Credits											
Reimbursements			350.37	(350.37)	(350.37)						
Total Expenditures	280,488.53	349,727.52	451,629.57	(101,901.85)	(101,901.85)	349,727.52		349,727.52	3,254.97	27,527.92	325,454.57
Receipts Over(Under) Expenditures	(63,118.42)	50,852.37				50,852.37		50,852.37			75,125.32
Unencumbered Cash, Beginning	122,458.27	59,339.85				59,339.85		59,339.85	3,254.97		62,594.82
Unencumbered Cash, Ending	\$ 59,339.85	\$ 110,192.22				110,192.22		110,192.22			137,720.14
											G/L
											137,720.14
											PER GENERAL LEDGER
											137,720.14

**BOURBON COUNTY, KANSAS
ALL AGENCY FUNDS**

Summary of Receipts and Disbursements - All Agency Funds, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance	Fund #
Distributable Funds:					
Ad Valorem Taxes:					
Current Taxes	\$ 10,851,106.80	\$ 912,509.92	\$ 16,749.45	\$ 11,746,867.27	V-3s 268
Delinquent Personal Property	3,117.57	-	2,444.89	672.68	V-3s 56
Delinquent Real Estate	16,934.22	-	-	16,934.22	V-3s 58
Escape Tax	-	-	-	-	V-3s 66
Excise Tax	83.77	30.40	-	114.17	V-3s,U-1 70
Real Estate Redemptions	533,547.89	-	370,545.31	163,002.58	V-3s 212
Alcohol Tax	2.95	-	2.95	-	U-1.1 10
In Lieu of Tax	-	-	-	-	V-3s 98
Isolated and Comp Tax	197,914.12	1,109,308.26	1,203,326.37	103,896.01	S-9 102
RV Tax	9,908.22	2,483.55	549.69	11,842.08	V-3s 226
Severance Tax	-	-	-	-	V-3s,U-1 228
Neighborhood Revital holding	71,585.84	24,559.03	-	96,144.87	267
Motor Vehicle Tax	666,348.96	36,285.43	47,947.71	654,686.68	274
Commercial Vehicle Tax	81,174.33	87,364.16	41,521.15	127,017.34	V-3s 275
Total Distributable Funds	\$ 12,431,724.67	\$ 2,172,540.75	\$ 1,683,087.52	\$ 12,921,177.90	
State Funds:					
State Educational Building	\$ -	\$ 126,635.74	\$ 128,345.22	\$ (1,709.48)	V-5 256
Institutional Building	-	63,317.84	64,172.58	(854.74)	V-5 258
State Motor Vehicle	17,205.81	837,095.06	845,304.38	8,996.49	V-5 260
Total State Funds	\$ 17,205.81	\$ 1,027,048.64	\$ 1,037,822.18	\$ 6,432.27	
Subdivision Funds:					
Extension District	\$ -	\$ 195,201.78	\$ 197,941.99	\$ (2,740.21)	V-5
Fire Districts	-	487,044.68	494,984.93	(7,940.25)	V-5
SEK Library District	-	116,368.05	118,627.11	(2,259.06)	V-5
Watershed Districts	-	149,110.07	152,455.23	(3,345.16)	V-5
Hospital Districts	-	711.65	711.65	-	V-5
School Districts	-	9,798,970.30	9,907,969.75	(108,999.45)	V-5
Cities	-	2,592,038.32	2,607,772.55	(15,734.23)	V-5
Townships	-	90,506.50	91,722.65	(1,216.15)	V-5
Cemetery Districts	-	57,100.64	57,854.83	(754.19)	V-5
Total Subdivision Funds	\$ -	\$ 13,487,051.99	\$ 13,630,040.69	\$ (142,988.70)	

Schedule 3
(Continued)

BOURBON COUNTY, KANSAS
ALL AGENCY FUNDS

Summary of Receipts and Disbursements - All Agency Funds, Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning		Receipts	Disbursements	Ending	
	Cash Balance				Cash Balance	
Other Agency Funds						
General Agency Funds	\$ 121,106.15	\$ 210,970.37	\$ 148,074.34	\$ 184,002.18	A-4-0-1	
County Treasurer	39,499.22	4,493.00	4,347.00	39,645.22	A-4-0-2	
County Clerk	40.00	-	-	40.00	S-3	
Register of Deeds	-	174,821.35	174,821.35	-	S-4	
Clerk of the District Court	-	-	-	-	S-5	
County Attorney	74,680.55	69,218.89	101,962.80	41,936.64	S-6	
Sheriff's Funds	20,225.79	13,179.54	7,576.39	25,828.94	S-8	
Inmates' Funds	92,148.49	387,506.16	345,658.21	133,996.44	S-7	
Total Other Agency Funds	\$ 347,700.20	\$ 860,189.31	\$ 782,440.09	\$ 425,449.42		
Grand Totals - Agency Funds	\$ 12,796,630.68	\$ 17,546,830.69	\$ 17,133,390.48	\$ 13,210,070.89		

DO NOT INCLUDE WITH THE AUDIT

Schedule 4

BOURBON COUNTY, KANSAS
GENERAL AGENCY FUNDS

Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Agency Funds				
Attorneys Trust Fund	684.13	407.13	-	1,091.26
Treasurer's Motor Vehicle	1,328.55	114,274.22	114,989.43	613.34
Heritage Trust Fund	6,633.00	9,779.00	4,948.00	11,464.00
Prosecutor Training	9,727.76	1,591.54	150.00	11,169.30
Special Prosecutor Trust	10,405.92	12,093.21	105.00	22,394.13
Sheriff Trust	60,208.02	900.00	9,673.28	51,434.74
Sheriff Trust Forfeiture	16,104.70	63,020.47	10,628.66	68,496.51
Bourbon County Law Library	16,014.07	8,904.80	7,579.97	17,338.90
	684.13	372.13	114,989.06	1,056.26
	1,328.18	114,274.22	4,948.00	613.34
	6,633.00	9,779.00	150.00	11,169.30
	9,727.76	1,591.54	105.00	22,394.13
	10,405.92	900.00	9,673.28	51,434.74
	16,104.70	63,020.47	10,628.66	68,496.51
	16,014.07	8,904.80	7,579.97	17,338.90
	121,105.78	210,935.37	148,073.97	183,967.18

ADJUSTMENTS

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Attorney 014	0.37	35.00	GI	35.00
Treas MV 052			GI	-
Herit Tr 092				-
Prosec 204				-
Sp Pros Tr 246				-
Sheriff Trust 247				-
Sheriff Trust 257				-
Per S-5.4				-
	0.37	35.00	0.37	35.00

audit balances

Attorney 014	684.13	407.13	-	1,091.26
Treas MV 052	1,328.55	114,274.22	114,989.43	613.34
Herit Tr 092	6,633.00	9,779.00	4,948.00	11,464.00
Prosec 204	9,727.76	1,591.54	150.00	11,169.30
Sp Pros Tr 246	10,405.92	12,093.21	105.00	22,394.13
Sheriff Trust 247	60,208.02	900.00	9,673.28	51,434.74
Sheriff Trust 257	16,104.70	63,020.47	10,628.66	68,496.51
Per S-5.4	16,014.07	8,904.80	7,579.97	17,338.90
	121,106.15	210,970.37	148,074.34	184,002.18

Schedule 5

DO NOT INCLUDE WITH THE AUDIT
BOURBON COUNTY, KANSAS
COUNTY TREASURER'S OFFICE

Schedule of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2021

	Prior Year Actual	Current Year Actual	#090 Fish & Game	#261 St Motor V Licenses	#262 St Motor V Insp Fee	#367 NRP Fee	(1)	Totals
Cash Receipts								
State Motor Vehicle Inspection Fees	\$ -	\$ -	-	-	-	-	-	-
State Motor Vehicle Licenses	722.00	-	-	-	-	-	-	-
NRP Fees	-	-	-	-	-	-	-	-
State Fish & Game Fees	2,701.50	4,493.00	4,493.00	-	-	-	-	4,493.00
Total Cash Receipts	3,423.50	4,493.00	4,493.00	-	-	-	-	4,493.00
Cash Disbursements								
State Motor Vehicle Inspection Fees	-	-	-	-	-	-	-	-
State Motor Vehicle Licenses	361.00	-	-	-	-	-	-	-
NRP Fees	-	-	-	-	-	-	-	-
Unclaimed Estates	-	-	-	-	-	-	-	-
State Fish & Game Fees	2,877.00	4,347.00	4,347.00	-	-	-	-	4,347.00
Total Cash Disbursements	3,238.00	4,347.00	4,347.00	-	-	-	-	4,347.00
Receipts Over (Under) Expenditures	185.50	146.00	146.00	-	-	-	-	146.00
Cash Balance, Beginning of Year	39,313.72	39,499.22	336.50	667.00	1,340.50	37,155.22	-	39,499.22
Cash Balance, End of Year	\$ 39,499.22	\$ 39,645.22	482.50	667.00	1,340.50	37,155.22	-	39,645.22

**BOURBON COUNTY, KANSAS
REGISTER OF DEEDS' OFFICE**

Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2021

	2019 Prior	2020 Prior	2021 Current	
Cash Receipts				
Heritage trust fees	6,663.00	8,678.00	9,802.00	S-4
Recording fees	89,498.00	114,908.00	128,606.00	S-4
Technology fees	19,989.00	26,034.00	29,406.00	S-4
Copier and other fees	5,481.67	6,117.65	7,007.35	S-4
Total Cash Receipts	<u>121,631.67</u>	<u>155,737.65</u>	<u>174,821.35</u>	S-4
Cash Disbursements				
Heritage trust fees	6,663.00	8,678.00	9,802.00	S-4
Recording fees	89,498.00	114,908.00	128,606.00	S-4
Technology fees	19,989.00	26,034.00	29,406.00	S-4
Copier and other fees	5,481.67	6,117.65	7,007.35	S-4
Total Cash Disbursements	<u>121,631.67</u>	<u>155,737.65</u>	<u>174,821.35</u>	S-4
Receipts Over (Under) Expenditures	-	-	-	
Cash Balance, Beginning of Year	-	-	-	
Cash Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

WP S-6 (schedule is not included in the actual audited financial statement)

BOURBON COUNTY, KANSAS
CORRECTIONAL CENTER - INMATES FUNDS
 Schedule of Cash Receipts and Cash Disbursements
 For the Year Ended December 31, 2021

23-Nov-22
 02:07 PM

	<u>2018</u> Actual	<u>2020</u> Actual	<u>2021</u> Actual	
Cash Receipts				
Inmates' concessions, telephone, and other	\$ 216,617.13	\$ 173,154.72	\$ 387,506.16	S-6.1
Total Cash Receipts	<u>216,617.13</u>	<u>173,154.72</u>	<u>387,506.16</u>	
Cash Disbursements				
Inmates' concessions, telephone, and other	209,360.67	172,603.16	345,658.21	S-6.1
Total Cash Disbursements	<u>209,360.67</u>	<u>172,603.16</u>	<u>345,658.21</u>	
Receipts Over (Under) Expenditures	7,256.46	551.56	41,847.95	
Cash Balance, Beginning of Year	<u>84,340.47</u>	<u>91,596.93</u>	<u>92,148.49</u>	
Cash Balance, End of Year	<u>\$ 91,596.93</u>	<u>\$ 92,148.49</u>	<u>\$ 133,996.44</u>	
Composition of Balance:				
Inmates checking	\$ 84,340.47	\$ 92,148.49	\$ 133,996.44	S-6.1
	<u>\$ 84,340.47</u>	<u>\$ 92,148.49</u>	<u>\$ 133,996.44</u>	

**BOURBON COUNTY, KANSAS
COUNTY ATTORNEY'S OFFICE**

Schedule of Cash Receipts and Cash Disbursements
For the Year Ended December 31, 2021

	2018 Year Actual	2020 Year Actual	2021 Year Actual	
Cash Receipts				
Fines, court costs, and restitution	\$ 171,367.90	\$ 128,243.87	\$ 68,993.89	S-7.2
Diversion fees collected	24,885.00	8,005.00	225.00	S-7.2
Total Cash Receipts	<u>196,252.90</u>	<u>136,248.87</u>	<u>69,218.89</u>	S-7.2
Cash Disbursements				
Fines, court costs, restitution and diversion exp	135,098.06	127,405.37	91,612.80	S-7.2
Diversion fees paid to the County	35,621.00	31,035.00	10,350.00	S-7.2
Total Cash Disbursements	<u>170,719.06</u>	<u>158,440.37</u>	<u>101,962.80</u>	S-7.2
Receipts Over (Under) Expenditures	25,533.84	(22,191.50)	(32,743.91)	
Cash Balance, Beginning of Year	<u>71,338.21</u>	<u>96,872.05</u>	<u>74,680.55</u>	S-7.2
Cash Balance, End of Year	<u><u>\$ 96,872.05</u></u>	<u><u>\$ 74,680.55</u></u>	<u><u>\$ 41,936.64</u></u>	S-7.2

All Current YR info is per wp S-7

BOURBON COUNTY
 SHERIFF - REGISTERED OFFENDERS
 2021 County Offices.xls
 December 31, 2021

KSA 22-4904

Landmark - AC# 34436					
Month	Beg Balance	Deposits	W/D	End Balance	
12/31/20	16,833.59				
1/29/21	16,833.59	-	2,236.50	14,597.09	Exp - Web Design
2/26/21	14,597.09	1,230.00	-	15,827.09	
3/31/21	15,827.09	880.00	-	16,707.09	
4/30/21	16,707.09	560.00	1,220.00	16,047.09	Exp - Kim's office & windows
5/28/21	16,047.09	850.00	390.00	16,507.09	Exp - D&J Glass
6/30/21	16,507.09	720.00	-	17,227.09	
7/30/21	17,227.09	880.00	-	18,107.09	
8/31/21	18,107.09	760.00	-	18,867.09	
9/30/21	18,867.09	-	-	18,867.09	
10/29/21	18,867.09	1,700.00	-	20,567.09	
11/30/21	20,567.09	800.00	-	21,367.09	
12/31/21	21,367.09	830.00	-	22,197.09	
Total	16,833.59	9,210.00	3,846.50	22,197.09	
PY OS Cks			-		
PY O/S Dep		-		-	
CY OS Cks				-	
CY O/S Dep				-	
CYE Total	16,833.59	9,210.00	3,846.50	22,197.09	

The audit was completed in early June when the Direct of Finance, Susan Bancroft, informed us that she was aware of bank accounts at the sheriffs office that we were not aware of. In late June I visited the Shreiff at the county jail and review the activity in three accounts, which is summarized on wps S-8.1 thru S-8.3. Pertinent statutes are filed at S-8.4. A summary of the activity in these accounts are as follows:

	Balance 12/31/2020	2021 Receipts	2021 Expenses	Balance 12/31/2021
Process Serving	\$ 1,411.69	\$ 2,832.54	\$ 3,259.39	\$ 984.84
Conceal Carry	1,980.51	1,137.00	470.50	2,647.01
Registered Offenders	16,833.59	9,210.00	3,846.50	22,197.09
Totals	\$ 20,225.79	\$ 13,179.54	\$ 7,576.39	\$ 25,828.94

BOURBON COUNTY
 SHERIFF - PROCESS SERVING
 2021 County Offices.xls
 December 31, 2021

KSA 28-110

City State - AC# 10944					
Month	Beg Balance	Deposits	W/D	End Balance	
12/31/20	1,411.69				
1/29/21	1,411.69	240.00	188.28	1,463.41	Exp - two meals + radio adv
2/26/21	1,463.41	290.00	131.74	1,621.67	Exp - two meals
3/31/21	1,621.67	430.00	440.48	1,611.19	Exp - two meals + flowers
4/30/21	1,611.19	235.00	131.43	1,714.76	Exp - three meals + flowers
5/28/21	1,714.76	256.00	571.11	1,399.65	Exp - four meals + \$ general(39) + Walmart (38)
6/30/21	1,399.65	240.00	633.51	1,006.14	Exp - sixr meals + Walmrt(34)
7/30/21	1,006.14	224.50	-	1,230.64	
8/31/21	1,230.64	232.04	415.83	1,046.85	Walmart & Meals
9/30/21	1,046.85	260.00	136.25	1,170.60	
10/29/21	1,170.60	120.00	248.75	1,041.85	Wwalmart & meals
11/30/21	1,041.85	120.00	69.97	1,091.88	
12/31/21	1,091.88	185.00	292.04	984.84	Meals
Total	1,411.69	2,832.54	3,259.39	984.84	
PY OS Cks			-		
PY O/S Dep		-		-	
CY OS Cks				-	
CY O/S Dep				-	
CYE Total	1,411.69	2,832.54	3,259.39	984.84	

BOURBON COUNTY
 SHERIFF - CONCEAL CARRY
 2021 County Offices.xls
 December 31, 2021

KSA 75-7c05

Month	Landmark - AC# 33820		W/D	End Balance
	Beg Balance	Deposits		
12/31/20	1,980.51			
1/29/21	1,980.51	130.00	-	2,110.51
2/26/21	2,110.51	32.50	-	2,143.01
3/31/21	2,143.01	195.00	470.50	1,867.51
4/30/21	1,867.51	195.00	-	2,062.51
5/28/21	2,062.51	65.00	-	2,127.51
6/30/21	2,127.51	-	-	2,127.51
7/30/21	2,127.51	162.50	-	2,290.01
8/31/21	2,290.01	32.50	-	2,322.51
9/30/21	2,322.51	130.00	-	2,452.51
10/29/21	2,452.51	130.00	-	2,582.51
11/30/21	2,582.51	-	-	2,582.51
12/31/21	2,582.51	64.50	-	2,647.01
Total	1,980.51	1,137.00	470.50	2,647.01
PY OS Cks			-	
PY O/S Dep		-		-
CY OS Cks				-
CY O/S Dep				-
CYE Total	1,980.51	1,137.00	470.50	2,647.01

Training targets

BOURBON COUNTY, KS
 Cash Lead Sheet
 C Cash.xls
 December 31, 2021

PREPARED BY _____

REVIEWED BY _____

	AUDIT BALANCE 2020	Per C-1 BOOK BALANCE 2020	AJE S DEBIT (CREDIT)	AUDIT BALANCE 2020	WP
<u>County Treasurer</u>					
Treasurer's checking account-Landmark:	13,294,018.26	17,112,518.77		17,112,518.77	C-1
Treasurer's payroll & payable checking-Landmark	1,129,543.16	241,208.82		241,208.82	C-1
ACH Account	-	1,527.29		1,527.29	C-1
SPARK checking	14,932.45	337.53		337.53	C-1
Jail Fund - UMB Checking	331.39			-	C-1
Unexplained Variance	(13,933.40)			-	C-1
Subtotal	14,424,891.86	17,355,592.41	-	17,355,592.41	
ISF checks Fund 100	4,380.88	11,106.30		11,106.30	OK
Subtotal - Treasurer's checking accounts	14,429,272.74	17,366,698.71	-	17,366,698.71	C-1
Cash on Hand	1,700.00	-	-	-	nc
<u>Certificates of Deposit</u>					
City State Bank	600,000.00	600,000.00	-	600,000.00	C-6
Landmark Bank	100,000.00	100,000.00	-	100,000.00	C-6
Union State Bank	740,000.00	740,000.00	-	740,000.00	C-6
Liberty Savings	200,000.00	200,000.00	-	200,000.00	C-6
	1,640,000.00	1,640,000.00	-	1,640,000.00	
Total Cash -- Treasurer's Office	16,070,972.74	19,006,698.71	-	19,006,698.71	
<u>Outside offices</u>					
Count Clerk cash on hand	40.00	-	40.00	40.00	S-3
Clerk of the Dist Court law libr checking-UMB	16,014.07	-	17,338.90	17,338.90	S-5.2
Corrections center checking-Landmark	92,148.49	-	133,996.44	133,996.44	S-6
County attorney checking-UMB	74,680.55	-	41,936.64	41,936.64	S-7
Sheriffs accounts	18,814.10			25,828.94	S-8
Landmark checking		-	24,844.10		
CSB checking		-	984.84		
	16,272,669.95	19,006,698.71	219,140.92	19,225,839.63	
OK A-4.1		OK A-4.4		OK A-4.1	
Cash per A-4.4=		18,995,592.41			
Difference		11,106.30	=ISF Fund # 100		

BOURBON COUNTY, KS
 Reconciliations adjusted by auditor
 C Cash.xls
 December 31, 2021

BALANCES PER "COMPOSITION OF CASH BALANCES AND INVESTMENTS REPORT

	Per C-2 Treasurer's Ck	Per C-3 PR and AP	C-4 ACH	C-5 SPARK	Totals per County
12/31/21 Bank Balances	16,805,604.02	585,832.16	5,463.97	163,042.67	17,559,942.82
Outstanding Deposits	439,970.86	-	-	-	439,970.86
Outstanding Checks	(22,445.85)	(165,186.89)	-	-	(187,632.74)
Outstanding Wires	(132.14)	(178,167.30)			(178,299.44)
Other items	(110,478.12)	(1,269.15)	(3,936.68)	(162,705.14)	(278,389.09)
Variance	-	-	-		-
12/31/21 Reconciled Bal	<u>17,112,518.77</u>	<u>241,208.82</u>	<u>1,527.29</u>	<u>337.53</u>	<u>17,355,592.41</u>

ADJUSTMENTS TO ACCOUNTING RECORDS

	Treasurer's Ck	PR and AP	ACH	SPARK	Totals	
12/31/21 Bank Balances	-	-	-	-	-	
Outstanding Deposits						
Net posting errors	a	(107,037.95)			(107,037.95)	C-2
Net posting errors	b	(162,705.14)			(162,705.14)	C-2
Outstanding Checks						
Items not in bank account						
Net posting errors	a	107,037.95			107,037.95	C-2.2
Net posting errors	b			162,705.14	162,705.14	C-3.2
Variance	-					
12/31/21 Reconciled Bal	<u>(162,705.14)</u>	<u>-</u>	<u>-</u>	<u>162,705.14</u>	<u>-</u>	

	ADJUSTED AUDIT BALANCES						
	Per C-2 Treasurer's Ck	Per C-3 PR and AP	Per C-4 ACH	Per C-5 SPARK	Totals per County		
12/31/21 Bank Balances	16,805,604.02				17,559,942.82	C-2.1	
		585,832.16				C-3.1	
			5,463.97				
				163,042.67			
Outstanding Deposits	170,227.77	-	-	-	170,227.77	C-2	
Outstanding Checks	(22,445.85)				(187,632.74)	C-2	
		(165,186.89)				C-3	
Outstanding Wires	(132.14)				(178,299.44)		
		(178,167.30)					
Items not recorded in gl	(3,440.17)				(8,646.00)	C-2	(F)
		(1,269.15)				C-3	(F)
			(3,936.68)			C-4	(F)
Variance		-	-	-	-	C-3	
12/31/21 Reconciled Bal	16,949,813.63	241,208.82	1,527.29	163,042.67	17,355,592.41		
	-	-	-	-	-		
(F) = Corrected in 2022							
Unrecorded items							
Items corrected in 2022	3,440.17	1,269.15	3,936.68	-	8,646.00		
Errors in deposits	(12,808.23)		^		(12,808.23)		
ACH adjustments to deposits	3,936.68	<<<<<<<<<<<<<<<<<<<<<<<			3,936.68		
	(5,431.38)	1,269.15	3,936.68	-	(225.55)		
Wire transfers-add back to cash	132.14	178,167.30			178,299.44		
Record related AP	(132.14)	(178,167.30)			(178,299.44)		
	(5,431.38)	1,269.15	3,936.68	-	(225.55)		

BOURBON COUNTY, KANSAS
 ADJUSTING JOURNAL ENTRIES
 'DECEMBER 31, 2021

FILE: Adjusting Journal Entries.xlsx

FUND	ACCOUNT NAME	ACCOUNT NUMBER	DEBIT	CREDIT
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G = GENERAL JOURNAL ENTRIES

General Journal entries are adjustments that are made that are accounting adjustments and not necessarily due to auditing procedures performed. The following General Journal Entries were made before actual audit procedures began, and should be posted in your accounting records as noted below.

G-1

GENERAL FUND - FUND BALANCE	(1)	Do Not Post	34,604.07	
GENERAL FUND - EXPENSES	(1)	Do Not Post		34,604.07
COVID GRANTS FUND - FUND BALANCE	(1)	Do Not Post	34,604.07	
COVID GRANTS FUND - EXPENSES	(1)	Do Not Post		34,604.07
GENERAL FUND - FUND BALANCE	(2)	Do Not Post		270.70
GENERAL FUND - RECEIPTS	(2)	Do Not Post	270.70	
COMPUTER EQUIPMENT RESERVE FUND - FUND BALANCE	(3)	Do Not Post	2,391.96	
COMPUTER EQUIPMENT RESERVE FUND - RECEIPTS	(3)	Do Not Post		2,391.96
TREASURERS TECH FUND - FUND BALANCE	(3)	Do Not Post	2,812.30	
TREASURERS TECH FUND - RECEIPTS	(3)	Do Not Post		2,812.30
ROAD AND BRIDGE FUND - FUND BALANCE	(3)	Do Not Post	945.80	
ROAD AND BRIDGE FUND - RECEIPTS	(3)	Do Not Post		945.80
AMBULANCE FUND - FUND BALANCE	(2)	Do Not Post	0.02	
AMBULANCE FUND - RECEIPTS	(2)	Do Not Post		0.02
COVID GRANTS FUND - FUND BALANCE	(1)	Do Not Post	34,993.60	
COVID GRANTS FUND - EXPENSES	(1)	Do Not Post		34,993.60

TO ADJUST FUND BALANCES FOR THE FOLLOWING:

- (1) PY ADJUSTMENT TO CLOSE OUT COVID FUND NOT RECORDED
- (2) INSIGNIFICANT ACTIVITY POSTED DIRECTLY TO FUND BALANCE
- (3) VOIDED CHECKS CODED DIRECTLY TO FUND BALANCE
- (4) ACTIVITY TO CLOSE OUT COVID FUND POSTED DIRECTLY TO FUND BALANCE

G-2

GENERAL FUND - CASH	001-00-0010		0.04	
GENERAL FUND - DELINQUENT TAX RECEIPTS (FUND BALANCE)	001-00-0040			0.04
JR COLLEGE TUITION FUND - RECEIPTS (FUND BALANCE)	104-00-0040		0.01	
JR COLLEGE TUITION FUND - CASH	104-00-0010			0.01
SPECIAL LIABILITY FUND - RECEIPTS (FUND BALANCE)	242-00-0040		0.03	
SPECIAL LIABILITY FUND - CASH	242-00-0010			0.03

TO RECLASSIFY TAX DISTRIBUTIONS TO DISCONTINUED FUNDS TO THE GENERAL FUND

A = AUDIT JOURNAL ENTRIES

Audit journal entries are adjustments to your accounting records that came about due to audit procedures. They need to be posted in your accounting records if they haven't been posted already.

These adjustments are posted in 2021, not in 2020.

A-1

CDBG GRANT FUND - EXPENSES	(1)	Do Not Post	1,650.00	
CDBG GRANT FUND - ACCOUNTS PAYABLE	(1)	Do Not Post		1,650.00

TO RECORD PAYABLE FOR FINAL AMOUNT DUE TO SEKRPC FOR GRANT ADMINISTRATION
 (THIS AMOUNT WAS PAID IN 2022)

BOURBON COUNTY, KANSAS
 ADJUSTING JOURNAL ENTRIES
 DECEMBER 31, 2021

FILE: Adjusting Journal Entries.xlsx

FUND	ACCOUNT NAME	ACCOUNT NUMBER	DEBIT	CREDIT
R= RECLASSIFICATION JOURNAL ENTRIES				
Reclassification journal entries are adjustments to your accounting records to reclass receipts and expenses normally to show more detail in the audited financial statement than is shown in your accounting records. These adjustments do not need to be recorded.				
R-1				
	EMERGENCY MANAGE GRANT-RECEIPTS-FEDERAL GRANT	(2) Do Not Record		16,912.35
	EMERGENCY MANAGE GRANT-RECEIPTS-MISCELLANEOUS	(2) Do Not Record	16,912.35	
	PUBLIC SAFETY FUND-RECEIPTS-SHERIFF FEES	(3) Do Not Record	93.56	
	PUBLIC SAFETY FUND-RECEIPTS-FEDERAL GRANT	(3) Do Not Record		93.56
	ROAD AND BRIDGE-RECEIPTS-SPECIAL HIGHWAY	(4) Do Not Record	31,135.56	
	ROAD AND BRIDGE-RECEIPTS-COUNTY EQUALIZATION	(4) Do Not Record		31,135.56
	ROAD AND BRIDGE-RECEIPTS-REIMBURSEMENTS	(5) Do Not Record	376,047.29	
	ROAD AND BRIDGE-RECEIPTS-FED EXCHANGE GRANT	(5) Do Not Record		69,230.77
	ROAD AND BRIDGE-RECEIPTS-FED FEMA GRANT	(5) Do Not Record		270,720.46
	ROAD AND BRIDGE-RECEIPTS-ST FEMA GRANT	(5) Do Not Record		36,096.06
	MERCY MEDICAL BUILDING FUND-RECEIPTS-USER FEES	(6) Do Not Record	600,000.00	
	MERCY MEDICAL BUILDING FUND-RECEIPTS--DONATION	(6) Do Not Record		600,000.00
	JAIL BOND AND INTEREST FUND-RECEIPTS-SALES TAX	(7) Do Not Record	119,560.05	
	JAIL BOND AND INTEREST FUND-RECEIPTS-MISCELLANEOUS	(7) Do Not Record		119,560.05
	SEWER DISTRICT #1-RECEIPTS-BOND PROCEEDS	(1) Do Not Record		685,000.00
	SEWER DISTRICT #1-MISCELLANEOUS	(1) Do Not Record	685,000.00	
	TO RECLAS RECEIPTS AND EXPENSES FOR VARIOUS CODING ERRORS AS FOLLOWS:			
	(1) RECLAS BOND PROCEEDS CODED TO MISCELLANEOUS			
	(2) TO RECLASS GRANTS RECORDED AS MISCELLANEOUS RECEIPTS. FEDERAL AND STATE GRANTS SHOULD BE SHOWN SEPARATE IN THE ACCOUNTING RECORDS.			
	(3) RECLASS FEDERAL GRANT CODED TO JAIL FEES			
	(4) COUNTY EQUALIZATION RECORDED AS SPECIAL HIGHWAY AID.			
	(5) RECLAS VARIOUS GRANTS CODED TO REIMBURSEMENTS			
	(6) TO RECLASS DONATION CODED TO USER FEES		-	
	(7) TO RECLASS MISCELLANEOUS RECEIPT CODED TO SALES TAX		-	
R-2				
	PUBLIC SAFETY FUND-EXP-CONTRACTUAL	Do Not Record		29,172.00
	PUBLIC SAFETY FUND-EXP-DEBT SERVICE	Do Not Record	29,172.00	
	ROAD AND BRIDGE-EXPENSES-CONTRACTUAL	Do Not Record	52,000.00	
	ROAD AND BRIDGE-EXPENSES-LEASE PURCHASES	Do Not Record		52,000.00
	JAIL BOND AND INTEREST FUND-EXP-BOND PRINCIPAL	Do Not Record		7,055.00
	JAIL BOND AND INTEREST FUND-EXP-BOND INTEREST	Do Not Record		18,474.75
	JAIL BOND AND INTEREST FUND-OPERATING EXPENSES	Do Not Record	25,529.75	
	SEWER DISTRICT #1-EXPENSE-CAPITAL PROJECTS	Do Not Record	16,194.26	
	SEWER DISTRICT #1-EXPENSE-PRINCIPAL	Do Not Record		16,194.26
	LANDFILL FUND-EXPENSES-CONTRACTUAL	Do Not Record	1.25	
	LANDFILL FUND-EXPENSES-INTEREST	Do Not Record		1.25
	TO RECLAS DEBT SERVICE TO AGREE WITH DETAIL LTD SCHEDULE OF ACTUAL PAYMENTS			

BOURBON COUNTY, KANSAS
 ADJUSTING JOURNAL ENTRIES
 DECEMBER 31, 2021

FILE: Adjusting Journal Entries.xlsx

FUND	ACCOUNT NAME	ACCOUNT NUMBER	DEBIT	CREDIT
R-3				
	GENERAL FUND-TRANSFERS OUT-	Do Not Record		16,000.00
	GENERAL FUND-EXPENSES-AMBULANCE	Do Not Record	16,000.00	
	ELECTION EQUIPMENT FUND-RECEIPTS-TRANSFERS	Do Not Record		28,000.00
	ELECTION EQUIPMENT FUND-RECEIPTS-TRANSFERS-GENERAL	Do Not Record	8,000.00	
	ELECTION EQUIPMENT FUND-RECEIPTS-TRANSFERS-ELECTION	Do Not Record	20,000.00	
	TO RECLAS OTHER INCOME INCLUDED IN TRANSFER IN ACCOUNT.			
R-5				
	SEWER DISTRICT #2 FUND-RECEIPTS-BOND PREMIUM	Do Not Record		5,743.25
	SEWER DISTRICT #2 FUND-EXPENSES-CAPITAL PROJECTS	Do Not Record	5,743.25	
	TO RECLASS PREMIUM RECEIVED ON BONDS			
			2,113,661.92	2,113,661.92