

Bourbon County Courthouse

210 S. National Ave
Fort Scott, KS 66701
Phone: 620-223-3800
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Bourbon County, Kansas

Brandon Whisenhunt, Chairman
1st District Commissioner
David Beerbower, Vice-Chairman
2nd District Commissioner
Mika Milburn-Kee
3rd District Commissioner

Bourbon County Commission Agenda Bourbon County Commission Room 210 S National Ave. April 28, 2025, 5:30 PM

- I. Call Meeting to Order
 - a. Roll Call
 - b. Pledge of Allegiance
 - c. Prayer – Susan Walker
- II. Approval of Agenda
- III. Approval of Minutes from 04.14.25 & 04.15.25
- IV. Consent Agenda
 - a. Approval of 04.25.25 Accounts Payable Totaling \$52,567.96
 - b. Approval of 04.01.25 Accounts Payable Totaling \$ 5,237.21
 - c. Tax Roll Corrections
 - d. March Financials
 - e. Quarterly Financial Report
- V. Pest Control Bid Opening 5:35 PM
- VI. Trash Service Bid Opening 5:35 PM
- VII. Executive Session Non-Elected Personnel – Susan Walker
- VIII. Old Business
 - a. Condemned House City of Fulton – request for reduced landfill rates
 - b. Work Comp Procedures & Benefits – Susan Walker
 - c. Road Closure Application – Bradley Plaster
 - i. Road Closure Fees - Milburn
 - d. Human Resources
 - e. Sheriff Vehicle Request \$66,914
 - f. Policy & Procedures
 - g. Budget
 - i. Schedule
 - ii. SEK Mental Health
 - iii. Juvenile Detention
- IX. Public Comments for Items Not on The Agenda
- X. New Business
 - a. Michael Hoyt – Legislative Update
 - b. Mike Milburn-Kee
 - i. Operations & Job Descriptions
 - ii. Commission Communication to Employees
 - iii. Economic Development
 - iv. Workers Compensation & Sick Leave
 - c. Relocation of Offices – Shane Walker
 - d. Update on Sales Tax for ER – Susan Walker
 - i. Quarterly Reporting Request
 - ii. Financial Update
 - e. Eric Bailey – Department Updates
 - f. Timberhill Township Cemetery Treasurer Recommendation – Rebecca Whisenhunt
 - g. Commissioner Comments
- XI. Adjournment

EXECUTIVE SESSIONS - FORM OF MOTION

- _____ Pursuant to KSA 75-4319 (b)(1) to discuss personnel matters of individual nonelected personnel to protect their privacy
- _____ Pursuant to KSA 75-4319 (b)(2) for consultation with an attorney for the public body of agency which would be deemed privileged in the attorney-client relationship
- _____ Pursuant to KSA 75-4319 (b)(3) to discuss matters relating to employer/employee negotiations whether or not in consultation with the representatives of the body or agency
- _____ Pursuant to KSA 75-4319 (b)(4) to discuss data relating to financial affairs or trade secrets of corporations, partnerships, trust and individual proprietorships
- _____ Pursuant to KSA 75-4319 (b)(6) for the preliminary discussion of acquisition of real estate
- _____ Pursuant to KSA 75-4319 (b)(12) to discuss matters relating to security measures, if the discussion of such matters at an open meeting would jeopardize such security measures

The subject to be discussed during executive session: _____

State persons to attend

Open session will resume at _____ A.M./P.M. in the commission chambers.

Selection Criteria: Vendor =
Bank =

Batch =
Due Date = 4/25/2025
Invoice Date =

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 052 COUNTY TREASURER MOTOR FUND					
4/17/25		DIANA YEAGER	10X13 ENVELOPES	OFFICE SUPPLIES	\$8.73
INV642688		LAKELAND OFFICE SYSTEM	MONTHLY BASE SERVICE AGREEMENT- QUARTERLY OVERAGE:LEXMARK/MS725DVN	COPIER SUPPLIES	\$170.00
Fund: 052 - COUNTY TREASURER MOTOR FUND Invoice Count and Total:				2	\$178.73
Fund: 064 EMPLOYEE BENEFIT					
4/16/25 REED		Equitable	EE DEDUCTION FOR APRIL: REED	BENEFIT HEALTH INS.PUBLIC WORK	\$2.42
4/16/25 REED		BAY BRIDGE ADMINISTRATORS, LLC	EE DEDUCTION FOR APRIL: REED	BENEFIT HEALTH INS.PUBLIC WORK	\$36.38
4/16/25 REED		MASA	EE DEDUCTION FOR APRIL: REED	BENEFIT HEALTH INS.PUBLIC WORK	\$14.00
4/22/25		METLIFE- GROUP BENEFITS	EE DEDUCTION FOR APRIL: REED	BENEFIT HEALTH INS.PUBLIC WORK	\$21.37
4/25/25		Northwestern Mutual	EE DEDUCTION FOR APRIL	BENEFIT HEALTH INS.AMBULANCE	\$15.75
Fund: 064 - EMPLOYEE BENEFIT Invoice Count and Total:				5	\$89.92
Fund: 095 CLERK - TECH FUND					
CLERK025 4/17/25		GALEN C BIGELOW, JR.	TASKALFA 308CI/PF-5120	EXPENSE DISBURSEMENT	\$2,089.00
Fund: 095 - CLERK - TECH FUND Invoice Count and Total:				1	\$2,089.00
Fund: 108 LANDFILL					
01-195893		R & R EQUIPMENT COMPANY	TAPER PIN	LANDFILL COMMODITIES	\$79.22
1662172750		CAPITAL ONE	TRASH BAGS	LANDFILL COMMODITIES	\$29.04
1RJR-HKWK-7HDN		AMAZON CAPITAL SERVICES	FIRE EXTINGUISHER STICKERS	LANDFILL COMMODITIES	\$8.69

4/25/2025 9:13:59 AM

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Report ID: APLT24B Operator: Amber

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 108 LANDFILL					
3057		UNITED TIRE RECYCLERS	SCRAP TIRES 6.48 TON @ \$185	LANDFILL CONTRACTUAL SVCS	\$1,198.80
31277		ALLEN COUNTY PUBLIC WORKS	MSW 4/9 - 4/16/25	LANDFILL CONTRACTUAL SVCS	\$7,654.64
6111225558		VERIZON WIRELESS	BILL SUMMARY 3/18 - 4/17/25 ACCT #00003	LANDFILL CONTRACTUAL SVCS	\$24.34
69960		JUDY'S IRON & METAL, INC.	1/8 X 1 FLATS	LANDFILL COMMODITIES	\$38.16
69962		JUDY'S IRON & METAL, INC.	1/2 X 1 FLATS/3/8 X 1 FLATS	LANDFILL COMMODITIES	\$160.20
Fund: 108 - LANDFILL Invoice Count and Total:				8	\$9,193.09
Fund: 120 COUNTY SHERIFF/CORRECTIONAL					
000850		SECTOR	GVS BODY WORN ALLIGATOR CLIP	SHERIFF COMMODITIES	\$220.00
0059769		D&J GLASS	WINDSHIELD REPLACEMENT ON CANINE TAHOE	SHERIFF COMMODITIES	\$415.00
00627-1067		STRICKLAND BROTHERS	OIL CHANGE	SHERIFF CONTRACTUAL	\$144.64
196W-T9V3-WD3X		AMAZON CAPITAL SERVICES	PENS	SHERIFF COMMODITIES	\$16.24
1W7D-MK4Y-6GJ6		AMAZON CAPITAL SERVICES	CLEANING WIPES/POST-ITS	SHERIFF COMMODITIES	\$33.84
237904		BROWNS SEPTIC TANK CLEANING	CLEAN SEWER SOLID WASTE TANK	SEKRCC CONTRACTUAL	\$75.00
3269		CHCSEK Pittsburg	DRUG SCREENS	SHERIFF CONTRACTUAL	\$120.00
3609384066 4/16/25		EVERGY	293 E 20TH	SEKRCC CONTRACTUAL	\$2,837.55
45609		K & K AUTO PARTS INC.	BATTERY	SHERIFF COMMODITIES	\$163.95
51088		SATTERLEE PLUMBING, HEATING & AIR-COND	REPLACE METERING BLOCK FOR D-1 COLD SINK AND SHOWER FOR A-4	SEKRCC CONTRACTUAL	\$420.00
5187606		KANSAS IMAGING CONSULTANTS	INMATE CARE	SEKRCC CONTRACTUAL	\$126.00
6110674398		VERIZON WIRELESS	ACCT#00005 SHERIFF IPADS: BILL SUMMARY 3/11-4/10	SEKRCC CONTRACTUAL	\$1.27
DN13699		KEY INDUSTRIES, INC.	POLOS	SHERIFF COMMODITIES	\$230.88
DN13700		KEY INDUSTRIES, INC.	POLOS	SEKRCC COMMODITIES	\$57.72
INV01198		CITY OF FORT SCOTT	MARCH FUEL	SEKRCC CONTRACTUAL	\$297.55
Q-443242-1		CELLEBRITE INC.	INSEYETS: ONLINE PRO/PRO UFED SUBSCRIPTION/PRO PA SUBSCRIPTION	SHERIFF CONTRACTUAL	\$8,820.00

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 120 COUNTY SHERIFF/CORRECTIONAL					
UNIV0068730		GT DISTRIBUTORS, INC	TACTICAL POLOS WITH CUSTOM DECAL	SHERIFF COMMODITIES	\$186.60
UNIV0068731		GT DISTRIBUTORS, INC	TACTICAL POLOS WITH CUSTOM DECAL	SHERIFF COMMODITIES	\$390.00
Fund: 120 - COUNTY SHERIFF/CORRECTIONAL Invoice Count and Total:				18	\$14,556.24
Fund: 200 NOXIOUS WEED					
6111225558		VERIZON WIRELESS	BILL SUMMARY 3/18 - 4/17/25 ACCT #00003	NOXIOUS WEED CONTRACTUAL SVCS	\$46.52
63518		HUTCHINSON COMMUNITY COLLEGE	NEW MINER TRAINING	NOXIOUS WEED CONTRACTUAL SVCS	\$250.00
Fund: 200 - NOXIOUS WEED Invoice Count and Total:				2	\$296.52
Fund: 220 ROAD AND BRIDGE					
0198-350629		O'REILLY AUTO PARTS	GREASE	ROAD & BRIDGE COMMODITIES	\$44.94
0198-350767		O'REILLY AUTO PARTS	COUPLER/HOSE BARB	ROAD & BRIDGE COMMODITIES	\$8.91
0198-350897		O'REILLY AUTO PARTS	FILTER WRENCH #110	ROAD & BRIDGE COMMODITIES	\$9.99
0198-350956		O'REILLY AUTO PARTS	LIGHT	ROAD & BRIDGE COMMODITIES	\$15.99
0198-351376		O'REILLY AUTO PARTS	BULB #152	ROAD & BRIDGE COMMODITIES	\$17.12
09P56188		TRI-STATE TRUCK CENTER, INC	TORCTITE CLAMP #110	ROAD & BRIDGE COMMODITIES	\$20.45
09P56902		TRI-STATE TRUCK CENTER, INC	BLOWER ASSEMBLY/RESISTOR #151	ROAD & BRIDGE COMMODITIES	\$194.85
09P58612		TRI-STATE TRUCK CENTER, INC	COVER/O-RING #110	ROAD & BRIDGE COMMODITIES	\$53.34
09P58688		TRI-STATE TRUCK CENTER, INC	SEPARATOR #129	ROAD & BRIDGE COMMODITIES	\$1,075.21
09P58747		TRI-STATE TRUCK CENTER, INC	EXHAUST CLAMP #110	ROAD & BRIDGE COMMODITIES	\$32.21
09W11926.01		TRI-STATE TRUCK CENTER, INC	HYDRAULIC ISSUE CREDIT #152	ROAD & BRIDGE CONTRACTUAL SVC	(\$692.37)
09W11926.02		TRI-STATE TRUCK CENTER, INC	ADVISE HYDRAULIC ISSUE #152	ROAD & BRIDGE CONTRACTUAL SVC	\$919.86
12694330		HERITAGE TRACTOR, INC.	SHAFT #M84	ROAD & BRIDGE COMMODITIES	\$167.89
1VG1-CGRT-H3WL		AMAZON CAPITAL SERVICES	SALINE SOLUTION/4-DIGIT DOT PLACARDS	ROAD & BRIDGE COMMODITIES	\$52.99

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 220 ROAD AND BRIDGE					
2437131		MURPHY TRACTOR & EQUIPMENT CO	REPAIR VALVE COVER #201	ROAD & BRIDGE COMMODITIES	\$985.04
2437131		MURPHY TRACTOR & EQUIPMENT CO	REPAIR VALVE COVER #201	ROAD & BRIDGE CONTRACTUAL SVC	\$2,821.12
246534		MAYCO ACE HARDWARE	NUTS/BOLTS/NAILS #77	ROAD & BRIDGE COMMODITIES	\$13.58
2910		STATE TRACTOR & EQUIPMENT	RETAINERS/PINS/TEETH #138	ROAD & BRIDGE COMMODITIES	\$115.19
429781		LOCKWOOD MOTOR SUPPLY, INC.	HYDRAULIC COUPLINGS/HOSES #M84	ROAD & BRIDGE COMMODITIES	\$56.12
429953		LOCKWOOD MOTOR SUPPLY, INC.	FUEL/WATER SEPARATOR #145	ROAD & BRIDGE COMMODITIES	\$63.26
45558		K & K AUTO PARTS INC.	HYDRAULIC HOSE/FITTINGS #72	ROAD & BRIDGE COMMODITIES	\$29.02
468692		BIG SUGAR LUMBER AND HOME CTR.	15LB FELT ROLL	ELM CREEK COMMODITIES	\$56.98
60-0836296		HESELBEIN TIRE OF OKLAHOMA	GR-A1 TIRES #110	ROAD & BRIDGE COMMODITIES	\$544.94
6110674397		VERIZON WIRELESS	BILL SUMMARY 3/11 - 4/10/25 ACCT #00003	ROAD & BRIDGE CONTRACTUAL SVC	\$40.01
6111225558		VERIZON WIRELESS	BILL SUMMARY 3/18 - 4/17/25 ACCT #00003	ELM CREEK CONTRACTUAL	\$46.52
6111225558		VERIZON WIRELESS	BILL SUMMARY 3/18 - 4/17/25 ACCT #00003	CONTRACTUAL SERVICES	\$93.04
6111225558		VERIZON WIRELESS	BILL SUMMARY 3/18 - 4/17/25 ACCT #00003	ROAD & BRIDGE CONTRACTUAL SVC	\$355.65
63518		HUTCHINSON COMMUNITY COLLEGE	NEW MINER TRAINING	ROAD & BRIDGE CONTRACTUAL SVC	\$625.00
Fund: 220 - ROAD AND BRIDGE Invoice Count and Total:				28	\$7,766.85
Fund: 222 ROAD & BRIDGE SALES TAX FUND					
6111225558		VERIZON WIRELESS	BILL SUMMARY 3/18 - 4/17/25 ACCT #00003	R&B SALES TAX CONTRACTUAL SVCS	\$46.52
63518		HUTCHINSON COMMUNITY COLLEGE	NEW MINER TRAINING	R&B SALES TAX CONTRACTUAL SVCS	\$625.00
Fund: 222 - ROAD & BRIDGE SALES TAX FUND Invoice Count and Total:				2	\$671.52
Dept: 00 - Non-Departmental Invoice Count and Total:				66	\$34,841.87

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 07 COURTHOUSE MAINTENANCE					
Fund: 001 GENERAL FUND					
1662172750		CAPITAL ONE	PAPER TOWELS/PAPER/LABEL TAPE	GENERAL COMMODITIES	\$316.17
45805		K & K AUTO PARTS INC.	BELTS	GENERAL COMMODITIES	\$184.52
B226672		HEIDRICK'S TRUE VALUE	TRIMMER LINE	GENERAL COMMODITIES	\$17.49
Fund: 001 - GENERAL FUND Invoice Count and Total:				3	\$518.18
Dept: 07 - COURTHOUSE MAINTENANCE Invoice Count and Total:				3	\$518.18

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 08	COUNTY CORONER				
Fund: 001	GENERAL FUND				
4/15/25		CHENEY WITT MEMORIAL CHAPEL, INC.	REMOVAL X3/DELIVER FOR AUTOPSY X3/HOLD FOR RELEASE X1	CORONER CONTRACTUAL SVCS	\$1,800.00
Fund: 001 - GENERAL FUND Invoice Count and Total:				1	\$1,800.00
Dept: 08 - COUNTY CORONER Invoice Count and Total:				1	\$1,800.00

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 10 DISTRICT COURT					
Fund: 001 GENERAL FUND					
114-7036111-2520267		SHARP, MICHELLE	REIMBURSEMENT FOR PURCHASE OF JUDGE COLE'S MICROSOFT SURFACE PRO TABLET	DISTRICT COURT COMMODITIES	\$1,633.49
4893		MASON AND CLARK LAW OFFICES, LLC	LEGAL SERVICES RENDERED 10/29/24-2/27/25	DISTRICT COURT CONTRACTUAL SVC	\$220.00
Fund: 001 - GENERAL FUND Invoice Count and Total:				2	\$1,853.49
Dept: 10 - DISTRICT COURT Invoice Count and Total:				2	\$1,853.49

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 15 I T					
Fund: 001 GENERAL FUND					
6110674396		VERIZON WIRELESS	ACCT#00002 IPADS: BILL SUMMARY 3/11-4/10	I/T CONTRACTUAL SVCS	\$80.08
918174		DON WOODS MOVING LLC	MOVING COVID SUPPLIES	I/T CONTRACTUAL SVCS	\$500.00
Fund: 001 - GENERAL FUND Invoice Count and Total:				2	\$580.08
Dept: 15 - I T Invoice Count and Total:				2	\$580.08

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 24 AMBULANCE SERVICE					
Fund: 375 AMBULANCE SERVICE					
3301949		MORRIS & DICKSON CO. LLC	EPINEPHRINE/FUROSEMIDE/KETAMINE/LOR AZEPAM/ONDANSETRON/SOD CHL	MEDICATION	\$357.18
394705		KIRKLAND WELDING SUPPLIES, INC	OXYGEN	OXYGEN	\$59.00
394841		KIRKLAND WELDING SUPPLIES, INC	OXYGEN	OXYGEN	\$41.00
4764 4/21/25		KANSAS GAS SERVICE	405 WOODLAND HILLS RD #AMBUL	GAS-UTILITIES	\$91.63
60-0834579		HESELBEIN TIRE OF OKLAHOMA	EMS 7 HANKOOK AH35 SMART FLEX A/P TIRES	VEHICLE MAINTENANCE	\$568.34
60-0834590		HESELBEIN TIRE OF OKLAHOMA	EMS 1 BFG COMMERCIAL T/A A/S 2 BLK TIRES	VEHICLE MAINTENANCE	\$394.76
85742815		BOUND TREE MEDICAL, LLC.	3M TAPE/ALCOHOL PREP/STRETCH BANDAGE/MASK/O2 TUBING/EMESIS BAG/CANNULA/EXTRICATION COLLAR/EXTENSION SET/CATHETER/ELECTRODE/SENSOR/WIPE S/GLOBES/COT SHEET	MEDICAL SUPPLIES	\$1,401.56
INV01197		CITY OF FORT SCOTT	AMBULANCE CHARGES	AMBULANCE SERVICES CONTRACTUAL	\$1,500.00
Fund: 375 - AMBULANCE SERVICE Invoice Count and Total:				8	\$4,413.47
Dept: 24 - AMBULANCE SERVICE Invoice Count and Total:				8	\$4,413.47

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 43 COURTHOUSE GENERAL					
Fund: 001 GENERAL FUND					
23983		SEK-CAP	BOURBON COUNTY-TRANSPORTATION SERVICES	CONTRACTUAL SERVICES	\$3,000.00
5987 4/20/25		PITNEY BOWES PURCHASE POWER	POSTAGE/OVERAGE FEE	CONTRACTUAL SERVICES	\$3,006.25
6491 4/21/25		KANSAS GAS SERVICE	108 W 2ND ST	CONTRACTUAL SERVICES	\$265.69
6609 4/21/25		KANSAS GAS SERVICE	221 S JUDSON	CONTRACTUAL SERVICES	\$53.43
6796		KEENAN SYSTEMS LOCKSMITH	DUPLICATE KEYS/INSTALL OF NEW LOCKSETS	CONTRACTUAL SERVICES	\$186.00
6802		KEENAN SYSTEMS LOCKSMITH	REMOVE AND REPLACE TREASURER OFFICE LOCKSET	CONTRACTUAL SERVICES	\$92.00
6992		PEST-X SOLUTIONS	108 W 2ND ST	CONTRACTUAL SERVICES	\$50.00
6996		PEST-X SOLUTIONS	210 S NATIONAL	CONTRACTUAL SERVICES	\$110.00
9352		SECURETECH SYSTEMS, INC.	WAVE WALL RECHARGEABLE BATTERY/PUSH BUTTON REPLACEMENT BATTERY/BATTERY FOR ECHOSTREAM REPEATER/SERVICE AND COMPLETE SYSTEM/2 YEARS WARRANTY EXTENSION	CONTRACTUAL SERVICES	\$1,797.50
Fund: 001 - GENERAL FUND Invoice Count and Total:				9	\$8,560.87
Dept: 43 - COURTHOUSE GENERAL Invoice Count and Total:				9	\$8,560.87

Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
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Invoice Count by Dept: 91

Grand Total: \$52,567.96

Open Invoices - Dept/Fund. Totals		
Dept	Fund	Amount
00	Non-Departmental	
	052 COUNTY TREASURER MOTOR FUN	\$178.73
	064 EMPLOYEE BENEFIT	\$89.92
	095 CLERK - TECH FUND	\$2,089.00
	108 LANDFILL	\$9,193.09
	120 COUNTY SHERIFF/CORRECTIONAL	\$14,556.24
	200 NOXIOUS WEED	\$296.52
	220 ROAD AND BRIDGE	\$7,766.85
	222 ROAD & BRIDGE SALES TAX FUND	\$671.52
		<hr/>
		\$34,841.87
07	COURTHOUSE MAINTENANCE	
	001 GENERAL FUND	\$518.18
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		\$518.18
08	COUNTY CORONER	
	001 GENERAL FUND	\$1,800.00
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		\$1,800.00
10	DISTRICT COURT	
	001 GENERAL FUND	\$1,853.49
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		\$1,853.49
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Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
		001	GENERAL FUND	\$580.08	
				\$580.08	
	24	AMBULANCE SERVICE			
		375	AMBULANCE SERVICE	\$4,413.47	
				\$4,413.47	
	43	COURTHOUSE GENERAL			
		001	GENERAL FUND	\$8,560.87	
				\$8,560.87	
			Grand Total:	\$52,567.96	

AP Detail Check Register (APLT43a)

Selected Batch: ALL

Bourbon County

Check No	Check Date	Vendor No	Vendor	Check Amount
Bank No: 7 Bank Account No: 1930003064				
525074	4/1/2025	1001860	ONE STOP METAL SHOP	\$5,237.21
Invoice: 4/1/25		METAL FOR ELM CREEK		\$5,237.21
Ledger: 220005300		ROAD & BRIDGE COM		\$5,237.21 METAL FOR ELM CREEK

Total Of Checks:**\$5,237.21**

Approved on _____ (Date)

Approved by:

Tax Roll Corrections for Personal Property, Special Assessments, and Trucks

04.28.25

[illegible]

Bourbon County Bank Reconciliation For The Three Months Ending March 31, 2025

Bourbon County Bank Accounts

Treasurer Account Landmark: *3049	\$ 7,190,878.96
Less Outstanding Checks	\$ (252,739.71)
Less Outstanding Wires	\$ (11,890.54)
Add Deposits in Transit	\$ 501,188.18
Adjustments	\$ (712,108.20)
Cash Balance Account *3049 - Treasurer General Account	\$ 6,715,328.69

Clerk Account Landmark: *3064	\$ 371,327.17
Less Outstanding Checks	\$ (179,692.96)
Less Outstanding Wires	\$ (1,908.77)
Add Deposits in Transit	\$ 760.78
Adjustments	\$ (1,210.43)
Cash Balance Account *3064 - Clerks Payables Account	\$ 189,275.79

Bourbon County Certificate of Deposits	Interest Rate	Maturity Date	
Union State Bank	2.72%	06/18/25	\$ 100,000.00
Union State Bank	3.46%	06/26/25	\$ 200,000.00
Landmark Bank	4.32%	10/08/25	\$ 100,000.00
Union State Bank	3.46%	09/25/26	\$ 100,000.00
City State Bank	4.05%	12/23/25	\$ 200,000.00
City State Bank	4.26%	03/10/25	\$ 250,000.00
City State Bank	4.26%	03/10/25	\$ 250,000.00
Union State Bank	3.46%	03/16/25	\$ 250,000.00
Union State Bank	3.97%	01/30/26	\$ 100,000.00
Total Bourbon County Certificate of Deposits			\$ 1,550,000.00

Bourbon County Treasurer Cash on Hand \$ 1,700.00

Total Bourbon County Cash Balance All Accounts as of 03.31.25 \$ 8,456,304.48

Fund Status Report as of 03.31.25 \$ 8,456,304.48

Variance \$ -

I, Susan E. Walker on 4/23/25 do hereby certify that the above statement
Susan E. Walker, County Clerk
Date

is correct based on the information provided to me.

Fund Status Report

Bourbon County

Report Selection Criteria:
 Selected Fund Type: ALL
 Include Encumbrances? YES
 Include Pri Yr Liabilities? YES
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO
 Include Pending Cash? NO
Selected Funds :

Fiscal Year: 2025
From Period: 3
To Period: 3
Exclude Transfers Breakdown? NO

From Date: 3/1/2025
Thru Date: 3/31/2025
Option: Period

	Begin Balance	Receipts	Disbursements	Transfers	Ending Cash	Encumbrances	Unenc Cash
General Fund (01)							
001 - GENERAL FUND	\$1,057,287.13	\$152,659.25	(\$183,730.02)	\$0.00	\$1,026,216.36	(\$100,000.00)	\$926,216.36
060 - DIVERSION APPLICATION FEE F	\$42,411.10	\$1,725.00	(\$64.42)	\$0.00	\$44,071.68	\$0.00	\$44,071.68
100 - INSUFFICIENT FUND CHECKS	(\$14,182.88)	\$0.00	(\$10.00)	\$0.00	(\$14,192.88)	\$0.00	(\$14,192.88)
120 - COUNTY SHERIFF/CORRECTION	\$683,918.61	\$135,009.90	(\$200,185.12)	\$0.00	\$618,743.39	(\$36,000.00)	\$582,743.39
* Fund Type Total *	\$1,769,433.96	\$289,394.15	(\$383,989.56)	\$0.00	\$1,674,838.55	(\$136,000.00)	\$1,538,838.55
Special Purpose Funds (02)							
016 - APPRAISERS	\$79,111.57	\$11,693.95	(\$16,706.31)	\$0.00	\$74,099.21	\$0.00	\$74,099.21
017 - APPRAISER - RESERVE FUND	\$26,676.32	\$0.00	\$0.00	\$0.00	\$26,676.32	\$0.00	\$26,676.32
024 - BRIDGE & CULVERT	\$4,905.31	\$5,189.57	(\$10,094.88)	\$0.00	\$0.00	\$0.00	\$0.00
026 - COMP EQUIP RESERVE FUND	\$35,640.17	\$0.00	(\$994.93)	\$0.00	\$34,645.24	\$0.00	\$34,645.24
027 - GENERAL EQUIPMENT RESERV	\$48,517.95	\$0.00	\$0.00	\$0.00	\$48,517.95	\$0.00	\$48,517.95
052 - COUNTY TREASURER MOTOR F	\$4,010.31	\$10,853.25	(\$6,443.11)	\$0.00	\$8,420.45	\$0.00	\$8,420.45
053 - RESERVE FUND - COUNTY ATTO	\$11,170.87	\$0.00	\$0.00	\$0.00	\$11,170.87	\$0.00	\$11,170.87
062 - ELECTION	\$38,861.97	\$3,850.66	(\$9,786.03)	\$0.00	\$32,926.60	\$0.00	\$32,926.60
063 - ELECTION RESERVE FUND	\$293.00	\$0.00	\$0.00	\$0.00	\$293.00	\$0.00	\$293.00
064 - EMPLOYEE BENEFIT	\$1,262,461.69	\$129,426.09	(\$223,220.97)	\$0.00	\$1,168,666.81	\$0.00	\$1,168,666.81
093 - ROD-TECH FUND	\$49,016.46	\$1,228.00	\$0.00	\$0.00	\$50,244.46	\$0.00	\$50,244.46
094 - TREASURER - TECH FUND	\$14,410.11	\$307.00	\$0.00	\$0.00	\$14,717.11	\$0.00	\$14,717.11
095 - CLERK - TECH FUND	\$25,777.99	\$307.00	\$0.00	\$0.00	\$26,084.99	\$0.00	\$26,084.99
097 - SPECIAL LAW ENFORCEMENT	\$60,921.33	\$2,500.00	(\$600.00)	\$0.00	\$62,821.33	\$0.00	\$62,821.33
114 - MENTAL HEALTH	\$51,086.37	\$4,801.46	(\$23,625.00)	\$0.00	\$32,262.83	\$0.00	\$32,262.83
116 - MENTAL DISABILITY	\$42,696.58	\$2,794.33	(\$13,750.00)	\$0.00	\$31,740.91	\$0.00	\$31,740.91
200 - NOXIOUS WEED	\$104,209.95	\$9,390.84	(\$2,900.13)	\$0.00	\$110,700.66	\$0.00	\$110,700.66
202 - NOXIOUS WEED EQUIPMENT FU	\$15,119.09	\$0.00	\$0.00	\$0.00	\$15,119.09	(\$13,650.99)	\$1,468.10
220 - ROAD AND BRIDGE	\$558,246.64	\$98,326.75	(\$237,454.80)	\$0.00	\$419,118.59	\$0.00	\$419,118.59

Fund Status Report

Bourbon County

Report Selection Criteria: **Selected Fund Type:** ALL
 Include Encumbrances? YES
 Include Pri Yr Liabilities? YES
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO
 Include Pending Cash? NO
 Selected Funds :

Fiscal Year: 2025
From Period: 3
To Period: 3
Exclude Transfers Breakdown? NO

From Date: 3/1/2025
Thru Date: 3/31/2025
Option: Period

	Begin Balance	Receipts	Disbursements	Transfers	Ending Cash	Encumbrances	Unenc Cash
222 - ROAD & BRIDGE SALES TAX FU	\$372,381.08	\$0.00	(\$10,194.66)	\$0.00	\$362,186.42	\$0.00	\$362,186.42
224 - ROAD & BRIDGE SP. IMPROVEM	\$27,721.01	\$0.00	\$0.00	\$0.00	\$27,721.01	(\$26,779.00)	\$942.01
225 - CAP IMP - ELM CREEK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
238 - SPEC ALCOHOL & DRUG	\$135.97	\$47.02	\$0.00	\$0.00	\$182.99	\$0.00	\$182.99
240 - SPECIAL BRIDGE	\$3,046.54	\$5,500.35	(\$8,546.89)	\$0.00	\$0.00	\$0.00	\$0.00
244 - SPECIAL PARKS & RECR	\$874.93	\$0.00	\$0.00	\$0.00	\$874.93	\$0.00	\$874.93
248 - SPECIAL ROAD MACHINERY	\$25,679.53	\$14,850.00	(\$29,700.00)	\$0.00	\$10,829.53	\$0.00	\$10,829.53
271 - REFIELD RURITAN FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
367 - NRP COUNTY FEE FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
370 - BOND SALES TAX - COUNTY JAI	\$2,035,804.83	\$0.00	(\$6,620.93)	\$0.00	\$2,029,183.90	\$0.00	\$2,029,183.90
375 - AMBULANCE SERVICE	\$151,367.82	\$82,155.57	(\$81,602.32)	\$0.00	\$151,921.07	\$2,107.73	\$154,028.80
377 - EMS EQUIPMENT RESERVE FUN	\$25,336.95	\$0.00	\$0.00	\$0.00	\$25,336.95	\$0.00	\$25,336.95
384 - ARPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
387 - ADDICTION SETTLEMENT FUND	\$81,583.96	\$0.00	\$0.00	\$0.00	\$81,583.96	\$0.00	\$81,583.96
397 - CONCEAL CARRY ACCOUNT	\$3,373.52	\$32.50	\$0.00	\$0.00	\$3,406.02	\$0.00	\$3,406.02
398 - OFFENDER REGISTRATION	\$41,392.87	\$705.00	\$0.00	\$0.00	\$42,097.87	\$0.00	\$42,097.87
399 - EMERGENCY SERVICES SALES	\$186,880.65	\$0.00	\$0.00	\$0.00	\$186,880.65	\$0.00	\$186,880.65
* Fund Type Total *	\$5,388,713.34	\$383,959.34	(\$682,240.96)	\$0.00	\$5,090,431.72	(\$38,322.26)	\$5,052,109.46
Business Funds (03)							
108 - LANDFILL	\$130,929.03	\$58,822.47	(\$67,455.32)	\$0.00	\$122,296.18	\$0.00	\$122,296.18
358 - SEWER REPAYMENT-LAKE FT S	\$488.40	\$0.00	\$0.00	\$0.00	\$488.40	\$0.00	\$488.40
* Fund Type Total *	\$131,417.43	\$58,822.47	(\$67,455.32)	\$0.00	\$122,784.58	\$0.00	\$122,784.58
Trust Funds (05)							
014 - ATTORNEY TRUST FUND	\$1,905.87	\$0.00	\$0.00	\$0.00	\$1,905.87	\$0.00	\$1,905.87
204 - PROSECUTOR TRAINING	\$15,313.72	\$973.03	\$0.00	\$0.00	\$16,286.75	\$0.00	\$16,286.75
237 - SHERIFF FEDERAL FORFEIT FU	\$1,103.64	\$0.00	\$0.00	\$0.00	\$1,103.64	\$0.00	\$1,103.64

Fund Status Report

Bourbon County

Report Selection Criteria: **Selected Fund Type:** ALL
 Include Encumbrances? YES
 Include Pri Yr Liabilities? YES
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO
 Include Pending Cash? NO
 Selected Funds :

Fiscal Year: 2025
From Period: 3
To Period: 3
Exclude Transfers Breakdown? NO

From Date: 3/1/2025
Thru Date: 3/31/2025
Option: Period

	Begin Balance	Receipts	Disbursements	Transfers	Ending Cash	Encumbrances	Unenc Cash
246 - SPEC PROSECUTOR TRUST-FO	\$80,710.15	\$5,774.70	\$0.00	\$0.00	\$86,484.85	\$0.00	\$86,484.85
247 - SHERIFF'S TRUST-FORFEITURE	\$125.28	\$0.00	\$0.00	\$0.00	\$125.28	\$0.00	\$125.28
257 - SHRF TRUST FORFEITURE 7/1/19	\$72,599.85	\$1,800.00	(\$450.00)	\$0.00	\$73,949.85	\$0.00	\$73,949.85
* Fund Type Total *	\$171,758.51	\$8,547.73	(\$450.00)	\$0.00	\$179,856.24	\$0.00	\$179,856.24
Agency Funds - Cities (06)							
330 - FT SCOTT GENERAL	\$0.00	\$135,644.60	(\$135,644.60)	\$0.00	\$0.00	\$0.00	\$0.00
334 - FT SCOTT LIBRARY	\$0.00	\$20,465.42	(\$20,465.42)	\$0.00	\$0.00	\$0.00	\$0.00
336 - FT SCOTT LIB EMP BEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
342 - FT SCOTT IND DEV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
344 - FT SCOTT SPEC ASSESS	\$0.00	\$100.00	(\$100.00)	\$0.00	\$0.00	\$0.00	\$0.00
354 - FT SCOTT FIRE EQUIP	\$0.00	\$7,372.72	(\$7,372.72)	\$0.00	\$0.00	\$0.00	\$0.00
356 - FT SCOTT BOND & INT	\$0.00	\$157.69	(\$157.69)	\$0.00	\$0.00	\$0.00	\$0.00
400 - BRONSON GENERAL	\$0.00	\$1,954.00	(\$1,954.00)	\$0.00	\$0.00	\$0.00	\$0.00
408 - BRONSON LIBRARY	\$0.00	\$418.38	(\$418.38)	\$0.00	\$0.00	\$0.00	\$0.00
414 - FULTON GENERAL	\$0.00	\$1,922.66	(\$1,922.66)	\$0.00	\$0.00	\$0.00	\$0.00
418 - FULTON BOND & INT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420 - MAPLETON GENERAL	\$0.00	\$98.60	(\$98.60)	\$0.00	\$0.00	\$0.00	\$0.00
422 - REDFIELD GENERAL	\$0.00	\$329.65	(\$329.65)	\$0.00	\$0.00	\$0.00	\$0.00
431 - REDFIELD - SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
432 - UNIONTOWN GENERAL	\$0.00	\$2,826.17	(\$2,826.17)	\$0.00	\$0.00	\$0.00	\$0.00
441 - UNIONTOWN - SPECIAL ASSMT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$171,289.89	(\$171,289.89)	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds - Townships (07)							
442 - DRYWOOD GENERAL	\$0.00	\$157.62	(\$157.62)	\$0.00	\$0.00	\$0.00	\$0.00
444 - DRYWOOD LIGHT DIST	\$0.00	\$13.03	(\$13.03)	\$0.00	\$0.00	\$0.00	\$0.00
446 - FRANKLIN GENERAL	\$0.00	\$228.73	(\$228.73)	\$0.00	\$0.00	\$0.00	\$0.00

Fund Status Report

Bourbon County

Report Selection Criteria: **Selected Fund Type:** ALL
 Include Encumbrances? YES
 Include Pri Yr Liabilities? YES
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO
 Include Pending Cash? NO
 Selected Funds :

Fiscal Year: 2025
From Period: 3
To Period: 3
Exclude Transfers Breakdown? NO

From Date: 3/1/2025
Thru Date: 3/31/2025
Option: Period

	Begin Balance	Receipts	Disbursements	Transfers	Ending Cash	Encumbrances	Unenc Cash
450 - FREEDOM GENERAL	\$0.00	\$98.73	(\$98.73)	\$0.00	\$0.00	\$0.00	\$0.00
452 - MARION GENERAL	\$0.00	\$1,425.30	(\$1,425.30)	\$0.00	\$0.00	\$0.00	\$0.00
466 - MARMATON GENERAL	\$0.00	\$3.91	(\$3.91)	\$0.00	\$0.00	\$0.00	\$0.00
468 - MARMATON CEMETERY	\$0.00	\$372.83	(\$372.83)	\$0.00	\$0.00	\$0.00	\$0.00
470 - MILLCREEK GENERAL	\$0.00	\$289.74	(\$289.74)	\$0.00	\$0.00	\$0.00	\$0.00
472 - OSAGE GENERAL	\$0.00	\$54.09	(\$54.09)	\$0.00	\$0.00	\$0.00	\$0.00
476 - PAWNEE GENERAL	\$0.00	\$33.27	(\$33.27)	\$0.00	\$0.00	\$0.00	\$0.00
478 - PAWNEE CEMETERY	\$0.00	\$307.32	(\$307.32)	\$0.00	\$0.00	\$0.00	\$0.00
480 - SCOTT GENERAL	\$0.00	\$0.34	(\$0.34)	\$0.00	\$0.00	\$0.00	\$0.00
482 - SCOTT CEMETERY	\$0.00	\$125.27	(\$125.27)	\$0.00	\$0.00	\$0.00	\$0.00
484 - TIMBERHILL GENERAL	\$0.00	\$16.25	(\$16.25)	\$0.00	\$0.00	\$0.00	\$0.00
518 - TIMBERHILL CEMETERY	\$0.00	\$263.85	(\$263.85)	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$3,390.28	(\$3,390.28)	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds - Schools (08)							
282 - USD 234 GENERAL	\$0.00	\$76,846.70	(\$76,846.70)	\$0.00	\$0.00	\$0.00	\$0.00
284 - USD 234 EMP BEN	\$0.00	\$1,178.82	(\$1,178.82)	\$0.00	\$0.00	\$0.00	\$0.00
286 - USD 234 CAP OUTLAY	\$0.00	\$47,564.73	(\$47,564.73)	\$0.00	\$0.00	\$0.00	\$0.00
288 - USD 234 GEN SUPP	\$0.00	\$88,243.04	(\$88,243.04)	\$0.00	\$0.00	\$0.00	\$0.00
290 - USD 234 RECREATION	\$0.00	\$12,156.07	(\$12,156.07)	\$0.00	\$0.00	\$0.00	\$0.00
292 - USD 234 BOND & INT	\$0.00	\$60,536.54	(\$60,536.54)	\$0.00	\$0.00	\$0.00	\$0.00
294 - USD 235 GENERAL	\$0.00	\$11,442.89	(\$11,442.89)	\$0.00	\$0.00	\$0.00	\$0.00
296 - USD 235 GEN-SUPP	\$0.00	\$21,178.68	(\$21,178.68)	\$0.00	\$0.00	\$0.00	\$0.00
297 - USD 235 CAP OUTLAY	\$0.00	\$8,630.85	(\$8,630.85)	\$0.00	\$0.00	\$0.00	\$0.00
298 - USD 235 BOND & INT	\$0.00	\$3,962.54	(\$3,962.54)	\$0.00	\$0.00	\$0.00	\$0.00
300 - USD 248 GENERAL	\$0.00	\$73.86	(\$73.86)	\$0.00	\$0.00	\$0.00	\$0.00
302 - USD 248 GEN SUPP	\$0.00	\$486.90	(\$486.90)	\$0.00	\$0.00	\$0.00	\$0.00

Bourbon County

Selected Fund Type:	ALL	Fiscal Year:	2025
Include Encumbrances?	YES	From Period:	3
Include Pri Yr Liabilities?	YES	To Period:	3
Printed in Alpha by Fund Name?	NO	Exclude Transfers Breakdown?	NO
Exclude Additional Cash?	NO		
Include Pending Cash?	NO		

Selected Funds :

	Begin Balance	Receipts	Disbursements	Transfers	Ending Cash	Encumbrances	Unenc Cash
304 - USD 248 PUB REC	\$0.00	\$29.80	(\$29.80)	\$0.00	\$0.00	\$0.00	\$0.00
306 - USD 248 BOND & INT	\$0.00	\$288.56	(\$288.56)	\$0.00	\$0.00	\$0.00	\$0.00
308 - USD 248 CAP OUTLAY	\$0.00	\$241.92	(\$241.92)	\$0.00	\$0.00	\$0.00	\$0.00
310 - USD 346 GENERAL	\$0.00	\$1,744.59	(\$1,744.59)	\$0.00	\$0.00	\$0.00	\$0.00
312 - USD 346 GEN SUPP	\$0.00	\$2,909.23	(\$2,909.23)	\$0.00	\$0.00	\$0.00	\$0.00
314 - USD 346 CAP OUTLAY	\$0.00	\$1,246.13	(\$1,246.13)	\$0.00	\$0.00	\$0.00	\$0.00
316 - USD 346 BOND & INT	\$0.00	\$1,469.51	(\$1,469.51)	\$0.00	\$0.00	\$0.00	\$0.00
320 - COMM COLLEGE GENERAL	\$0.00	\$216,713.94	(\$216,713.94)	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$556,945.30	(\$556,945.30)	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds - Cemeteries (09)							
488 - AVONDALE	\$0.00	\$16.52	(\$16.52)	\$0.00	\$0.00	\$0.00	\$0.00
490 - BARNESVILLE	\$0.00	\$110.15	(\$110.15)	\$0.00	\$0.00	\$0.00	\$0.00
492 - CENTERVILLE-WEST PLAINS	\$0.00	\$809.34	(\$809.34)	\$0.00	\$0.00	\$0.00	\$0.00
494 - CHAPEL GROVE	\$0.00	\$87.38	(\$87.38)	\$0.00	\$0.00	\$0.00	\$0.00
496 - CLARKSBURG	\$0.00	\$281.72	(\$281.72)	\$0.00	\$0.00	\$0.00	\$0.00
498 - DAYTON	\$0.00	\$144.75	(\$144.75)	\$0.00	\$0.00	\$0.00	\$0.00
500 - GLENDALE	\$0.00	\$393.99	(\$393.99)	\$0.00	\$0.00	\$0.00	\$0.00
502 - LATH BRANCH	\$0.00	\$247.77	(\$247.77)	\$0.00	\$0.00	\$0.00	\$0.00
504 - MAPLE GROVE	\$0.00	\$93.66	(\$93.66)	\$0.00	\$0.00	\$0.00	\$0.00
506 - OSAGA	\$0.00	\$130.84	(\$130.84)	\$0.00	\$0.00	\$0.00	\$0.00
508 - PLEASANT VIEW	\$0.00	\$126.27	(\$126.27)	\$0.00	\$0.00	\$0.00	\$0.00
510 - ROSEDALE	\$0.00	\$158.52	(\$158.52)	\$0.00	\$0.00	\$0.00	\$0.00
512 - TWEEDY	\$0.00	\$11.42	(\$11.42)	\$0.00	\$0.00	\$0.00	\$0.00
514 - WEST LIBERTY	\$0.00	\$229.02	(\$229.02)	\$0.00	\$0.00	\$0.00	\$0.00
516 - ZION	\$0.00	\$82.81	(\$82.81)	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$2,924.16	(\$2,924.16)	\$0.00	\$0.00	\$0.00	\$0.00

Fund Status Report

Bourbon County

Report Selection Criteria: Selected Fund Type: ALL
 Include Encumbrances? YES Fiscal Year: 2025
 Include Pri Yr Liabilities? YES From Date: 3/1/2025
 Printed in Alpha by Fund Name? NO From Period: 3 Thru Date: 3/31/2025
 Exclude Additional Cash? NO To Period: 3 Option: Period
 Include Pending Cash? NO Exclude Transfers Breakdown? NO
 Selected Funds :

	Begin Balance	Receipts	Disbursements	Transfers	Ending Cash	Encumbrances	Unenc Cash
Agency Funds - Extension Dist (10)							
072 - SOUTHWIND EXTENSION DISTRI	\$0.00	\$11,386.68	(\$11,386.68)	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$11,386.68	(\$11,386.68)	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds - Watersheds (11)							
276 - WATERSHED #98	\$0.00	\$2,820.20	(\$2,820.20)	\$0.00	\$0.00	\$0.00	\$0.00
278 - WATERSHED #102	\$0.00	\$4,387.30	(\$4,387.30)	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$7,207.50	(\$7,207.50)	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds - Fire Districts (12)							
078 - FIRE DIST 2	\$0.00	\$880.20	(\$880.20)	\$0.00	\$0.00	\$0.00	\$0.00
080 - FIRE DIST 3	\$0.00	\$14,903.99	(\$14,903.99)	\$0.00	\$0.00	\$0.00	\$0.00
082 - FIRE DIST 4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084 - FIRE DIST 5	\$0.00	\$4,647.05	(\$4,647.05)	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$20,431.24	(\$20,431.24)	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds - Hospital Dist. (13)							
280 - HOSPITAL DIST #1-LINN CO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds - Regional Lib. (14)							
234 - S.E.K. LIBRARY GENERAL	\$0.00	\$4,863.19	(\$4,863.19)	\$0.00	\$0.00	\$0.00	\$0.00
236 - S.E.K. LIBRARY EMP BEN	\$0.00	\$320.80	(\$320.80)	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$5,183.99	(\$5,183.99)	\$0.00	\$0.00	\$0.00	\$0.00
Agency Funds - State Funds (15)							
256 - STATE ED BUILDING	\$0.00	\$7,282.55	(\$7,282.55)	\$0.00	\$0.00	\$0.00	\$0.00
258 - STATE INST BLDG.	\$0.00	\$3,641.25	(\$3,641.25)	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$10,923.80	(\$10,923.80)	\$0.00	\$0.00	\$0.00	\$0.00

Fund Status Report

Bourbon County

Report Selection Criteria: **Selected Fund Type:** ALL
 Include Encumbrances? YES
 Include Pri Yr Liabilities? YES
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO
 Include Pending Cash? NO
 Selected Funds :

Fiscal Year: 2025
From Period: 3
To Period: 3
Exclude Transfers Breakdown? NO

From Date: 3/1/2025
Thru Date: 3/31/2025
Option: Period

	Begin Balance	Receipts	Disbursements	Transfers	Ending Cash	Encumbrances	Unenc Cash
Agency Funds - Other (16)							
090 - GAME LICENSE	\$437.00	\$357.50	(\$357.50)	\$0.00	\$437.00	\$0.00	\$437.00
092 - HERITAGE TRUST FUND	\$17,944.00	\$614.00	\$0.00	\$0.00	\$18,558.00	\$0.00	\$18,558.00
260 - STATE MOTOR FUND	\$24,442.51	\$97,925.44	(\$106,420.04)	\$0.00	\$15,947.91	\$0.00	\$15,947.91
261 - STATE DRIVERS LICENSE FUND	\$667.00	\$0.00	\$0.00	\$0.00	\$667.00	\$0.00	\$667.00
262 - STATE MOTOR VEH INSP FEES	\$1,340.50	\$0.00	\$0.00	\$0.00	\$1,340.50	\$0.00	\$1,340.50
* Fund Type Total *	\$44,831.01	\$98,896.94	(\$106,777.54)	\$0.00	\$36,950.41	\$0.00	\$36,950.41
Agency Funds - Distributable (17)							
056 - DELINQ PP TAX	\$770.75	\$30.02	(\$15.00)	\$0.00	\$785.77	\$0.00	\$785.77
058 - DELINQ R.E. SALES	\$127,497.97	\$0.00	\$0.00	\$0.00	\$127,497.97	\$0.00	\$127,497.97
070 - EXCISE TAX	\$2,013.51	\$0.00	\$0.00	\$0.00	\$2,013.51	\$0.00	\$2,013.51
102 - ISOLATED & COMP TAX	\$230,059.88	\$112,533.26	(\$117,433.73)	\$0.00	\$225,159.41	\$0.00	\$225,159.41
212 - R.E. REDEMPTIONS	\$214,905.67	\$77,184.62	(\$86,232.69)	\$0.00	\$205,857.60	\$0.00	\$205,857.60
226 - RV TAX	\$7,220.49	\$2,175.31	(\$1,657.03)	\$0.00	\$7,738.77	\$0.00	\$7,738.77
267 - NEIGHBORHOOD REVIT HOLDIN	\$101,905.38	\$0.00	(\$299.32)	\$0.00	\$101,606.06	\$0.00	\$101,606.06
268 - TAX ACCOUNT	\$1,013,056.54	\$256,488.66	(\$992,213.80)	\$0.00	\$277,331.40	\$0.00	\$277,331.40
274 - VEHICLE TAX	\$320,467.41	\$201,760.74	(\$149,836.59)	\$0.00	\$372,391.56	\$0.00	\$372,391.56
275 - COMMERCIAL VEHICLE FEES	\$31,060.93	\$0.00	\$0.00	\$0.00	\$31,060.93	\$0.00	\$31,060.93
* Fund Type Total *	\$2,048,958.53	\$650,172.61	(\$1,347,688.16)	\$0.00	\$1,351,442.98	\$0.00	\$1,351,442.98
* Report Total *	\$9,555,112.78	\$2,279,476.08	(\$3,378,284.38)	\$0.00	\$8,456,304.48	(\$174,322.26)	\$8,281,982.22

State Payments to Bourbon County Seven Year Comparison

	2019				2020				2021				2022			
	Compensating			Total Tax	Compensating			Total Tax	Compensating			Total Tax	Compensating			Total Tax
	Sales Tax	Use Tax			Sales Tax	Use Tax			Sales Tax	Use Tax			Sales Tax	Use Tax		
Jan	\$ 147,403.76	\$ 23,833.10		\$ 171,236.86	\$ 131,411.34	\$ 23,403.92		\$ 154,815.26	\$ 143,264.20	\$ 33,922.05		\$ 177,186.25	\$ 164,542.91	\$ 57,941.84		\$ 222,484.75
Feb	\$ 141,416.14	\$ 26,830.40		\$ 168,246.54	\$ 140,239.83	\$ 28,888.76		\$ 169,128.59	\$ 165,366.30	\$ 31,469.80		\$ 196,836.10	\$ 171,733.33	\$ 52,694.24		\$ 224,427.57
Mar	\$ 136,528.30	\$ 20,193.09		\$ 156,721.39	\$ 128,672.07	\$ 23,459.88		\$ 152,131.95	\$ 151,586.54	\$ 34,858.90		\$ 186,445.44	\$ 153,437.92	\$ 42,550.34		\$ 195,988.26
Apr	\$ 121,191.65	\$ 25,498.98		\$ 146,690.63	\$ 122,778.94	\$ 18,630.28		\$ 141,409.22	\$ 134,109.41	\$ 24,131.22		\$ 158,240.63	\$ 141,618.98	\$ 37,219.56		\$ 178,838.54
May	\$ 139,647.30	\$ 29,910.81		\$ 169,558.11	\$ 131,395.08	\$ 19,138.69		\$ 150,533.77	\$ 167,968.23	\$ 43,183.26		\$ 211,151.49	\$ 178,010.55	\$ 51,015.60		\$ 229,026.15
Jun	\$ 125,099.83	\$ 23,051.93		\$ 148,151.76	\$ 136,882.55	\$ 38,938.50		\$ 175,821.05	\$ 164,987.78	\$ 34,371.45		\$ 199,359.23	\$ 178,949.40	\$ 47,105.39		\$ 226,054.79
Jul	\$ 129,558.11	\$ 26,237.25		\$ 155,795.36	\$ 143,128.91	\$ 29,367.00		\$ 172,495.91	\$ 166,591.61	\$ 35,181.49		\$ 201,773.10	\$ 146,959.52	\$ 39,520.60		\$ 186,480.12
Aug	\$ 136,092.29	\$ 22,987.48		\$ 159,079.77	\$ 144,698.86	\$ 35,096.03		\$ 179,794.89	\$ 166,871.66	\$ 41,466.98		\$ 208,338.64	\$ 178,750.90	\$ 38,711.04		\$ 217,461.94
Sep	\$ 147,329.26	\$ 22,052.14		\$ 169,381.40	\$ 146,220.40	\$ 27,305.37		\$ 173,525.77	\$ 179,332.22	\$ 61,355.42		\$ 240,687.64	\$ 194,082.72	\$ 73,700.60		\$ 267,783.32
Oct	\$ 131,859.04	\$ 24,119.93		\$ 155,978.97	\$ 139,705.05	\$ 32,007.14		\$ 171,712.19	\$ 158,519.68	\$ 50,941.18		\$ 209,460.86	\$ 148,861.46	\$ 25,960.00		\$ 174,821.46
Nov	\$ 136,999.62	\$ 24,554.17		\$ 161,553.79	\$ 139,642.24	\$ 29,379.78		\$ 169,022.02	\$ 133,242.76	\$ 64,251.50		\$ 197,494.26	\$ 175,106.53	\$ 47,689.73		\$ 222,796.26
Dec	\$ 128,658.87	\$ 28,610.43		\$ 157,269.30	\$ 136,827.93	\$ 35,203.57		\$ 172,031.50	\$ 200,326.40	\$ 81,827.66		\$ 282,154.06	\$ 184,718.04	\$ 45,963.47		\$ 230,681.51
Total	\$ 1,621,784.17	\$ 297,879.71		\$ 1,919,663.88	\$ 1,641,603.20	\$ 340,818.92		\$ 1,982,422.12	\$ 1,932,166.79	\$ 536,960.91		\$ 2,469,127.70	\$ 2,016,772.26	\$ 560,072.41		\$ 2,576,844.67
	Highway				Highway				Highway				Highway			
	MV Excise Tax	Equalization	Highway	Alcohol	MV Excise Tax	Equalization	Highway	Alcohol	MV Excise Tax	Equalization	Highway	Alcohol	MV Excise Tax	Equalization	Highway	Alcohol
Jan			\$ 136,791.73				\$ 137,944.22				\$ 129,826.48				\$ 136,283.70	
Feb																
Mar																\$2,624.79
Apr		\$ 6,308.40	\$ 131,058.90			\$ 13,407.32	\$ 129,839.21			\$ 31,010.35	\$ 120,043.41			\$ 11,678.78	\$ 127,894.24	
May																
Jun	\$ 269.39				\$ 516.03				\$ 923.92	\$ 125.21	\$ 45,120.29		\$ 738.73			
Jul			\$ 135,047.46				\$ 112,860.43				\$ 140,366.11				\$ 137,627.00	
Aug																
Sep																
Oct			\$ 141,001.39				\$ 132,296.40				\$ 141,791.59				\$ 136,852.49	
Nov					\$ 83.77				\$ 114.17				\$ 209.60			
Dec				\$ 2.95												
Total	\$ 269.39	\$ 6,308.40	\$ 543,899.48	\$ 2.95	\$ 599.80	\$ 13,407.32	\$ 512,940.26	\$ -	\$ 1,038.09	\$ 31,135.56	\$ 577,147.88	\$ -	\$ 948.33	\$ 11,678.78	\$ 538,657.43	\$2,624.79
	2023				2024				2025				Prior Year Comparison Over (Under)			
	Compensating			Total Tax	Compensating			Total Tax	Compensating			Total Tax	Compensating			Total Tax
	Sales Tax	Use Tax			Sales Tax	Use Tax			Sales Tax	Use Tax			Sales Tax	Use Tax		
Jan	\$ 187,318.54	\$ 43,137.01		\$ 230,455.55	\$ 170,818.22	\$ 49,836.45		\$ 220,654.67	\$ 234,074.71	\$ 61,894.77		\$ 295,969.48	\$ 63,256.49	\$ 12,058.32		\$ 75,314.81
Feb	\$ 184,548.49	\$ 53,941.54		\$ 238,490.03	\$ 148,568.96	\$ 43,971.37		\$ 192,540.33	\$ 225,730.12	\$ 76,613.15		\$ 302,343.27	\$ 77,161.16	\$ 32,641.78		\$ 109,802.94
Mar	\$ 171,159.64	\$ 39,384.56		\$ 210,544.20	\$ 144,793.22	\$ 38,282.85		\$ 183,076.07	\$ 197,173.57	\$ 59,772.76		\$ 256,946.33	\$ 52,380.35	\$ 21,489.91		\$ 73,870.26
Apr	\$ 174,260.89	\$ 42,601.76		\$ 216,862.65	\$ 140,767.40	\$ 43,752.62		\$ 184,520.02				\$ -				\$ -
May	\$ 199,630.15	\$ 47,855.42		\$ 247,485.57	\$ 160,410.37	\$ 40,302.14		\$ 200,712.51				\$ -				\$ -
Jun	\$ 178,384.86	\$ 44,065.73		\$ 222,450.59	\$ 141,279.30	\$ 39,961.28		\$ 181,240.58				\$ -				\$ -
Jul	\$ 199,120.16	\$ 44,829.18		\$ 243,949.34	\$ 155,184.38	\$ 49,111.44		\$ 204,295.82				\$ -				\$ -
Aug	\$ 213,437.55	\$ 52,609.80		\$ 266,047.35	\$ 152,574.37	\$ 43,701.20		\$ 196,275.57				\$ -				\$ -
Sep	\$ 160,854.13	\$ 30,119.70		\$ 190,973.83	\$ 159,068.72	\$ 64,050.43		\$ 223,119.15				\$ -				\$ -
Oct	\$ 171,790.54	\$ 33,501.34		\$ 205,291.88	\$ 194,659.80	\$ 90,434.33		\$ 285,094.13				\$ -				\$ -
Nov	\$ 182,758.19	\$ 50,726.95		\$ 233,485.14	\$ 160,772.55	\$ 64,245.17		\$ 225,017.72				\$ -				\$ -
Dec	\$ 153,972.18	\$ 55,478.51		\$ 209,450.69	\$ 205,366.18	\$ 55,785.66		\$ 261,151.84				\$ -				\$ -
Total	\$ 2,177,235.32	\$ 538,251.50		\$ 2,715,486.82	\$ 1,934,263.47	\$ 623,434.94		\$ 2,557,698.41	\$ 656,978.40	\$ 198,280.68		\$ 855,259.08	\$ 192,798.00	\$ 66,190.01		\$ 258,988.01
	Highway				Highway				Highway				Highway			
	MV Excise Tax	Equalization	Highway	Alcohol	MV Excise Tax	Equalization	Highway	Alcohol	MV Excise Tax	Equalization	Highway	Alcohol	MV Excise Tax	Equalization	Highway	Alcohol
Jan			\$ 138,733.18				\$ 134,126.59				\$ 134,930.14		\$ -	\$ -	\$ 803.55	\$ -
Feb													\$ -	\$ -	\$ -	\$ -
Mar																\$ -
Apr		\$ 17,959.00	\$ 124,107.39			\$ 13,916.25	\$ 127,549.82				\$ 124,526.10					\$ -
May																\$ -
Jun	\$ 609.66				\$ 1,305.77											\$ -
Jul			\$ 140,923.45				\$ 146,070.68									\$ -
Aug																\$ -
Sep			\$ 89,236.81													\$ -
Oct			\$ 137,322.11				\$ 139,404.30									\$ -
Nov	\$ 165.11				\$ 218.86											\$ -
Dec																\$ -
Total	\$ 774.77	\$ 17,959.00	\$ 630,322.94	\$ -	\$ 1,524.63	\$ 13,916.25	\$ 547,151.39	\$ -	\$ -	\$ -	\$ 259,456.24	\$ -	\$ -	\$ -	\$ 803.55	\$ -

Bourbon County 1% Countywide Sales Tax for Hard Surface Roads By Month/Year

Sales Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average
2020	\$ 77,784.62	\$ 83,014.72	\$ 76,167.21	\$ 72,678.78	\$ 77,779.09	\$ 81,027.39	\$ 84,724.91	\$ 85,652.62	\$ 86,553.29	\$ 82,696.61	\$ 82,659.43	\$ 80,993.53	\$ 971,732.20	\$ 80,977.68
2021	\$ 84,803.40	\$ 97,768.22	\$ 89,621.32	\$ 79,288.46	\$ 99,306.54	\$ 97,544.43	\$ 98,492.66	\$ 98,653.67	\$ 106,020.29	\$ 93,716.02	\$ 78,772.43	\$ 118,431.94	\$ 1,142,419.38	\$ 95,201.62
2022	\$ 97,276.92	\$ 101,449.19	\$ 90,641.41	\$ 83,659.53	\$ 105,157.37	\$ 105,711.98	\$ 86,814.39	\$ 105,733.90	\$ 114,802.91	\$ 88,053.83	\$ 103,578.21	\$ 109,263.56	\$ 1,192,143.20	\$ 99,345.27
2023	\$ 110,801.79	\$ 109,123.45	\$ 101,206.63	\$ 103,040.39	\$ 118,041.23	\$ 105,478.90	\$ 117,739.67	\$ 126,173.26	\$ 95,088.65	\$ 101,553.70	\$ 108,037.21	\$ 91,020.40	\$ 1,287,305.28	\$ 107,275.44
2024	\$ 100,978.91	\$ 79,497.71	\$ 77,477.36	\$ 75,323.19	\$ 85,833.94	\$ 75,597.10	\$ 83,037.56	\$ 81,651.52	\$ 85,127.02	\$ 80,722.08	\$ 66,669.62	\$ 85,161.83	\$ 977,077.84	\$ 81,423.15
2025	\$ 97,066.77	\$ 106,425.33	\$ 92,961.73										\$ 296,453.83	\$ 98,817.94
Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average
2020	\$ 13,853.18	\$ 17,100.66	\$ 13,887.03	\$ 11,028.16	\$ 11,329.13	\$ 23,049.58	\$ 17,383.75	\$ 20,774.63	\$ 16,163.07	\$ 18,946.21	\$ 17,390.99	\$ 20,838.30	\$ 201,744.69	\$ 16,812.06
2021	\$ 20,079.73	\$ 18,605.64	\$ 20,609.35	\$ 14,266.92	\$ 25,530.90	\$ 20,321.16	\$ 20,800.07	\$ 24,515.06	\$ 36,273.00	\$ 30,116.16	\$ 37,985.15	\$ 48,376.09	\$ 317,479.23	\$ 26,456.60
2022	\$ 34,254.91	\$ 31,128.43	\$ 25,136.05	\$ 21,986.97	\$ 30,136.79	\$ 27,826.89	\$ 23,346.28	\$ 22,898.17	\$ 43,595.03	\$ 15,355.73	\$ 28,209.21	\$ 27,188.10	\$ 331,062.56	\$ 27,588.55
2023	\$ 25,516.21	\$ 31,895.61	\$ 23,288.08	\$ 25,190.39	\$ 28,296.89	\$ 26,056.04	\$ 26,507.48	\$ 31,100.20	\$ 17,805.21	\$ 19,804.26	\$ 29,987.15	\$ 32,796.03	\$ 318,243.55	\$ 26,520.30
2024	\$ 29,460.73	\$ 23,528.62	\$ 20,484.76	\$ 23,411.58	\$ 21,565.26	\$ 21,382.87	\$ 26,279.02	\$ 23,387.08	\$ 34,277.15	\$ 37,501.56	\$ 26,641.37	\$ 23,133.36	\$ 311,053.36	\$ 25,921.11
2025	\$ 25,666.70	\$ 36,120.92	\$ 28,181.15										\$ 89,968.77	\$ 29,989.59
Sales/Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average
2020	\$ 91,637.80	\$ 100,115.38	\$ 90,054.24	\$ 83,706.94	\$ 89,108.22	\$ 104,076.97	\$ 102,108.66	\$ 106,427.25	\$ 102,716.36	\$ 101,642.82	\$ 100,050.42	\$ 101,831.83	\$ 1,173,476.89	\$ 97,789.74
2021	\$ 104,883.13	\$ 116,373.86	\$ 110,230.67	\$ 93,555.38	\$ 124,837.44	\$ 117,865.59	\$ 119,292.73	\$ 123,168.73	\$ 142,293.29	\$ 123,832.18	\$ 116,757.58	\$ 166,808.03	\$ 1,459,898.61	\$ 121,658.22
2022	\$ 131,531.83	\$ 132,577.62	\$ 115,777.46	\$ 105,646.50	\$ 135,294.16	\$ 133,538.87	\$ 110,160.67	\$ 128,632.07	\$ 158,397.94	\$ 103,409.56	\$ 131,787.42	\$ 136,451.66	\$ 1,523,205.76	\$ 126,933.81
2023	\$ 136,318.00	\$ 141,019.06	\$ 124,494.71	\$ 128,230.78	\$ 146,338.12	\$ 131,534.94	\$ 144,247.15	\$ 157,273.46	\$ 112,893.86	\$ 121,357.96	\$ 138,024.36	\$ 123,816.43	\$ 1,605,548.83	\$ 133,795.74
2024	\$ 130,439.64	\$ 103,026.33	\$ 97,962.12	\$ 98,734.77	\$ 107,399.20	\$ 96,979.97	\$ 109,316.58	\$ 105,038.60	\$ 119,404.17	\$ 118,223.64	\$ 93,310.99	\$ 108,295.19	\$ 1,288,131.20	\$ 107,344.27
2025	\$ 122,733.47	\$ 142,546.25	\$ 121,142.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,422.60	\$ 128,807.53

Bourbon County .4% Sales Tax for Jail Debt and Operations By Month/Year

Sales Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average
2020	\$ 53,626.72	\$ 57,225.11	\$ 52,504.86	\$ 50,100.16	\$ 53,615.99	\$ 55,855.16	\$ 58,404.00	\$ 59,046.24	\$ 59,667.11	\$ 57,008.44	\$ 56,982.81	\$ 55,834.40	\$ 669,871.00	\$ 55,822.58
2021	\$ 58,460.80	\$ 67,598.08	\$ 61,965.22	\$ 54,820.95	\$ 68,661.69	\$ 67,443.35	\$ 68,098.95	\$ 68,217.99	\$ 73,311.93	\$ 64,803.66	\$ 54,470.33	\$ 81,894.46	\$ 789,747.41	\$ 65,812.28
2022	\$ 67,265.99	\$ 70,284.14	\$ 62,796.51	\$ 57,959.45	\$ 72,853.18	\$ 73,237.42	\$ 60,145.13	\$ 73,017.00	\$ 79,279.81	\$ 60,807.63	\$ 71,528.32	\$ 75,454.48	\$ 824,629.06	\$ 68,719.09
2023	\$ 76,516.75	\$ 75,425.04	\$ 69,953.01	\$ 71,220.50	\$ 81,588.92	\$ 72,905.96	\$ 81,380.49	\$ 87,264.29	\$ 65,765.48	\$ 70,236.84	\$ 74,720.98	\$ 62,951.78	\$ 889,930.04	\$ 74,160.84
2024	\$ 69,839.31	\$ 69,071.25	\$ 67,315.86	\$ 65,444.21	\$ 74,576.43	\$ 65,682.20	\$ 72,146.82	\$ 70,922.85	\$ 73,941.70	\$ 70,115.52	\$ 57,909.50	\$ 73,971.91	\$ 830,937.56	\$ 69,244.80
2025	\$ 84,312.58	\$ 73,418.33	\$ 64,130.36										\$ 221,861.27	\$ 73,953.76
Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average
2020	\$ 9,550.74	\$ 11,788.10	\$ 9,572.85	\$ 7,602.12	\$ 7,809.56	\$ 15,888.92	\$ 11,983.25	\$ 14,321.40	\$ 11,142.30	\$ 13,060.93	\$ 11,988.79	\$ 14,365.27	\$ 139,074.23	\$ 11,589.52
2021	\$ 13,842.32	\$ 12,864.16	\$ 14,249.55	\$ 9,864.30	\$ 17,652.36	\$ 14,050.29	\$ 14,381.42	\$ 16,951.92	\$ 25,082.42	\$ 20,825.02	\$ 26,266.35	\$ 33,451.57	\$ 219,481.68	\$ 18,290.14
2022	\$ 23,686.93	\$ 21,565.81	\$ 17,414.29	\$ 15,232.59	\$ 20,878.81	\$ 19,278.50	\$ 16,174.32	\$ 15,812.87	\$ 30,105.57	\$ 10,604.27	\$ 19,480.52	\$ 18,775.37	\$ 229,009.85	\$ 19,084.15
2023	\$ 17,620.80	\$ 22,045.93	\$ 16,096.48	\$ 17,411.37	\$ 19,558.53	\$ 18,009.69	\$ 18,321.70	\$ 21,509.60	\$ 12,314.49	\$ 13,697.08	\$ 20,739.80	\$ 22,682.48	\$ 220,007.95	\$ 18,334.00
2024	\$ 20,375.72	\$ 20,442.75	\$ 17,798.09	\$ 20,341.04	\$ 18,736.88	\$ 18,578.41	\$ 22,832.42	\$ 20,314.12	\$ 29,773.28	\$ 32,574.01	\$ 23,140.80	\$ 20,093.73	\$ 265,001.25	\$ 22,083.44
2025	\$ 22,294.20	\$ 24,918.30	\$ 19,440.99										\$ 66,653.49	\$ 22,217.83
Sales/Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average
2020	\$ 63,177.46	\$ 69,013.21	\$ 62,077.71	\$ 57,702.28	\$ 61,425.55	\$ 71,744.08	\$ 70,387.25	\$ 73,367.64	\$ 70,809.41	\$ 70,069.37	\$ 68,971.60	\$ 70,199.67	\$ 808,945.23	\$ 67,412.10
2021	\$ 72,303.12	\$ 80,462.24	\$ 76,214.77	\$ 64,685.25	\$ 86,314.05	\$ 81,493.64	\$ 82,480.37	\$ 85,169.91	\$ 98,394.35	\$ 85,628.68	\$ 80,736.68	\$ 115,346.03	\$ 1,009,229.09	\$ 84,102.42
2022	\$ 90,952.92	\$ 91,849.95	\$ 80,210.80	\$ 73,192.04	\$ 93,731.99	\$ 92,515.92	\$ 76,319.45	\$ 88,829.87	\$ 109,385.38	\$ 71,411.90	\$ 91,008.84	\$ 94,229.85	\$ 1,053,638.91	\$ 87,803.24
2023	\$ 94,137.55	\$ 97,470.97	\$ 86,049.49	\$ 88,631.87	\$ 101,147.45	\$ 90,915.65	\$ 99,702.19	\$ 108,773.89	\$ 78,079.97	\$ 83,933.92	\$ 95,460.78	\$ 85,634.26	\$ 1,109,937.99	\$ 92,494.83
2024	\$ 90,215.03	\$ 89,514.00	\$ 85,113.95	\$ 85,785.25	\$ 93,313.31	\$ 84,260.61	\$ 94,979.24	\$ 91,236.97	\$ 103,714.98	\$ 102,689.53	\$ 81,050.30	\$ 94,065.64	\$ 1,095,938.81	\$ 91,328.23
2025	\$ 106,606.78	\$ 98,336.63	\$ 83,571.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,514.76	\$ 96,171.59

Bourbon County .25% Countywide Sales Tax for Emergency Services By Month/Year

Sales Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average
2024	\$ -												\$	
2025	\$ 52,695.36	\$ 45,886.46	\$ 40,081.48										\$ 46,232.44	\$ 46,232.44
Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average
2024														
2025	\$ 13,933.87	\$ 15,573.93	\$ 12,150.62										\$ 12,558.57	\$ 12,558.57
Sales/Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,791.01	\$ 58,791.01
2025	\$ 66,629.23	\$ 61,460.39	\$ 52,232.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,321.72	\$ 60,107.24

Bourbon County Total Sales/Use Tax By Month/Year

Total Sales/Use Tax	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Mo. Average
2020	\$ 154,815.26	\$ 169,128.59	\$ 152,131.95	\$ 141,409.22	\$ 150,533.77	\$ 175,821.05	\$ 172,495.91	\$ 179,794.89	\$ 173,525.77	\$ 171,712.19	\$ 169,022.02	\$ 172,031.50	\$ 1,982,422.12	\$ 165,201.84
2021	\$ 177,186.25	\$ 196,836.10	\$ 186,445.44	\$ 158,240.63	\$ 211,151.49	\$ 199,359.23	\$ 201,773.10	\$ 208,338.64	\$ 240,687.64	\$ 209,460.86	\$ 197,494.26	\$ 282,154.06	\$ 2,469,127.70	\$ 205,760.64
2022	\$ 222,484.75	\$ 224,427.57	\$ 195,988.26	\$ 178,838.54	\$ 229,026.15	\$ 226,054.79	\$ 186,480.12	\$ 217,461.94	\$ 267,783.32	\$ 174,821.46	\$ 222,796.26	\$ 230,681.51	\$ 2,576,844.67	\$ 214,737.06
2023	\$ 230,455.55	\$ 238,490.03	\$ 210,544.20	\$ 216,862.65	\$ 247,485.57	\$ 222,450.59	\$ 243,949.34	\$ 266,047.35	\$ 190,973.83	\$ 205,291.88	\$ 233,485.14	\$ 209,450.69	\$ 2,715,486.82	\$ 226,290.57
2024	\$ 220,654.67	\$ 192,540.33	\$ 183,076.07	\$ 184,520.02	\$ 200,712.51	\$ 181,240.58	\$ 204,295.82	\$ 196,275.57	\$ 223,119.15	\$ 220,913.17	\$ 174,361.29	\$ 261,151.84	\$ 2,442,861.02	\$ 203,571.75
2025	\$ 295,969.48	\$ 302,343.27	\$ 256,946.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 855,259.08	\$ 285,086.36

Bourbon County Major Sources of Revenue

2020								2021							
024-00-4955	108-00-4902	200-00-4902	358-00-4120	375-00-4903	Fund 120	Fund 120		024-00-4955	108-00-4902	200-00-4902	358-00-4120	375-00-4903	Fund 120	Fund 120	
	Landfill	Chemical													
Culvert Sales	Receipts	Sales	Sewer District	EMS Services	Jail	Sheriff		Culvert Sales	Receipts	Sales	Sewer District	EMS Services	Jail Housing	Sheriff	
Jan	\$ -	\$ 18,998.45	\$ -	\$ 2,509.71	\$ 105,989.83	\$ 1,125.00	\$ -	Jan	\$ -	\$ 18,352.55	\$ 105.47	\$ -	\$ 52,719.48	\$ 1,110.00	\$ -
Feb	\$ -	\$ 13,009.20	\$ -	\$ 2,509.71	\$ 47,833.67	\$ 495.00	\$ -	Feb	\$ -	\$ 23,266.30	\$ -	\$ 2,509.71	\$ 105,652.93	\$ 3,170.00	\$ 133.00
Mar	\$ -	\$ 9,956.75	\$ -	\$ 2,509.71	\$ 60,195.13	\$ 2,745.00	\$ -	Mar	\$ 1,166.16	\$ 26,434.70	\$ 343.00	\$ 2,509.96	\$ 43,572.88	\$ 13,440.00	\$ 450.00
Apr	\$ -	\$ 33,176.68	\$ 6,616.90	\$ -	\$ 105,972.61	\$ 675.00	\$ -	Apr	\$ 1,682.37	\$ 29,396.55	\$ 5,390.00	\$ 2,488.62	\$ 30,525.71	\$ 1,481.96	\$ -
May	\$ -	\$ 17,004.85	\$ 26,583.00	\$ -	\$ 11,420.74	\$ -	\$ -	May	\$ 2,474.06	\$ 70,825.99	\$ 25,638.00	\$ -	\$ 25,493.52	\$ 405.00	\$ 25.00
Jun	\$ -	\$ 24,392.20	\$ 30,536.39	\$ -	\$ 57,634.59	\$ 765.00	\$ -	Jun	\$ 1,388.93	\$ 50,079.05	\$ 4,193.00	\$ -	\$ 20,087.44	\$ 4,642.50	\$ 30.25
Jul	\$ -	\$ 34,654.49	\$ 5,324.50	\$ 2,551.89	\$ 38,757.01	\$ 2,460.00	\$ -	Jul	\$ -	\$ 27,331.96	\$ 13,014.00	\$ -	\$ 120,554.95	\$ 345.00	\$ 28.25
Aug	\$ -	\$ 5,942.65	\$ 5,148.00	\$ -	\$ 111,399.56	\$ 585.00	\$ -	Aug	\$ -	\$ 24,239.40	\$ 4,500.82	\$ 2,488.62	\$ 49,366.19	\$ 450.00	\$ -
Sep	\$ -	\$ 9,333.70	\$ 18,897.54	\$ -	\$ 148,807.34	\$ 390.00	\$ -	Sep	\$ 2,803.17	\$ 30,158.02	\$ 6,354.70	\$ 4,977.24	\$ 115,728.79	\$ 5,091.00	\$ 2,880.00
Oct	\$ -	\$ 10,317.40	\$ -	\$ 5,040.51	\$ 33,361.86	\$ 1,795.00	\$ -	Oct	\$ 1,374.44	\$ 46,809.05	\$ 4,582.00	\$ 9,996.66	\$ 41,642.74	\$ 1,845.00	\$ 93.56
Nov	\$ -	\$ 5,705.85	\$ -	\$ 2,509.71	\$ -	\$ 465.00	\$ -	Nov	\$ 2,343.53	\$ 23,175.65	\$ -	\$ 2,509.71	\$ 43,219.55	\$ 726.75	\$ 6,346.05
Dec	\$ -	\$ 34,877.89	\$ 746.47	\$ 12,569.64	\$ 162,847.15	\$ 5,055.00	\$ 2,393.93	Dec	\$ 1,847.88	\$ 30,160.30	\$ 5,815.00	\$ 2,530.80	\$ 43,603.20	\$ 9,185.30	\$ 327.68
Total	\$ -	\$ 217,370.11	\$ 93,852.80	\$ 30,200.88	\$ 884,219.49	\$ 16,555.00	\$ 2,393.93	Total	\$15,080.54	\$ 400,229.52	\$ 69,935.99	\$ 30,011.32	\$ 692,167.38	\$ 41,892.51	\$ 10,313.79

2022								2023							
024-00-4955	108-00-4902	200-00-4902	358-00-4120	375-00-4903	Fund 120	Fund 120		024-00-4955	108-00-4902	200-00-4902	358-00-4120	375-00-4903	Fund 120	Fund 120	
	Landfill	Chemical													
Culvert Sales	Receipts	Sales	Sewer District	EMS Services	Jail Housing	Sheriff		Culvert Sales	Receipts	Sales	Sewer District	EMS Services	Jail	Sheriff	
Jan	\$ 474.65	\$ 39,323.75	\$ -	\$ 2,446.44	\$ 172,249.12	\$ 16,195.00	\$ 2,665.32	Jan	\$ 1,842.08	\$ 22,926.55	\$ 408.00	\$ 9,827.94	\$ 87,705.09	\$ 1,284.00	\$ 210.00
Feb	\$ -	\$ 31,924.93		\$ -	\$ 46,180.35	\$ 3,880.00	\$ 516.25	Feb	\$ -	\$ 26,551.05	\$ 102.40	\$ 2,446.44	\$ 74,954.46	\$ -	\$ 165.00
Mar	\$ -	\$ 45,783.60		\$ 2,541.24	\$ 98,093.21	\$ 3,808.75	\$ 102.00	Mar	\$ -	\$ 28,705.65	\$ -	\$ 63.27	\$ 92,870.71	\$ 2,193.25	\$ -
Apr	\$ 2,735.64	\$ 35,615.60	\$ 19,286.25	\$ 2,541.24	\$ 65,869.09	\$ 5,040.00	\$ 2,111.85	Apr	\$ -	\$ 46,011.60	\$ 16,156.00	\$ 2,446.44	\$ 75,870.15	\$ 76.00	\$ 2,040.00
May	\$ 476.89	\$ 22,597.25	\$ 24,843.00	\$ 2,467.53	\$ 50,025.00	\$ 834.29	\$ 3,420.96	May	\$ -	\$ 61,051.95	\$ 37,041.05	\$ 2,467.53	\$ 68,864.75	\$ 585.00	\$ 240.00
Jun	\$ 2,996.49	\$ 49,159.00	\$ 19,885.60	\$ 2,467.53	\$ 66,800.31	\$ 4,335.00	\$ 105.00	Jun	\$ 4,885.91	\$ 87,278.35	\$ 15,980.90	\$ -	\$ 50,979.28	\$ 3,385.00	\$ 3,502.44
Jul	\$ 1,243.97	\$ 48,924.30	\$ 5,113.40	\$ 2,467.53	\$ 74,776.81	\$ 12,304.20	\$ -	Jul	\$ 1,023.24	\$ 49,951.55	\$ 7,397.80	\$ 4,913.97	\$ 80,652.72	\$ 1,090.00	\$ 521.40
Aug	\$ 2,069.95	\$ 47,145.15	\$ 14,981.98	\$ 2,467.53	\$ 82,264.07	\$ 2,848.12	\$ 3,082.84	Aug	\$ 505.14	\$ 60,820.41	\$ 4,988.52	\$ 2,446.44	\$ 67,284.62	\$ 640.00	\$ 2,255.00
Sep	\$ 2,038.76	\$ 36,895.50	\$ 2,319.40	\$ 2,467.53	\$ 80,323.66	\$ 2,113.50	\$ 375.00	Sep	\$ 1,613.60	\$ 54,387.96	\$ 3,203.16	\$ 2,425.35	\$ 76,196.29	\$ 808.00	\$ -
Oct	\$ 749.25	\$ 48,343.80	\$ 576.40	\$ 4,935.06	\$ 65,734.09	\$ 921.00	\$ 1,505.32	Oct	\$ 3,599.19	\$ 75,484.79	\$ 479.88	\$ -	\$ 84,108.24	\$ 1,145.64	\$ 6,411.47
Nov	\$ 596.68	\$ 33,876.00	\$ 731.40	\$ -	\$ 42,342.06	\$ 280.00	#####	Nov	\$ 902.43	\$ 77,618.46	\$ 2,649.80	\$ 4,850.70	\$ 49,352.50	\$ 1,140.00	\$ -
Dec	\$ -	\$ 48,261.05	\$ 257.80	\$ -	\$ 40,340.03	\$ 932.00	\$ -	Dec	\$ -	\$ 54,922.35	\$ 2,052.16	\$ 2,404.26	\$ 78,589.71	\$ -	\$ -
Total	\$13,382.28	\$ 487,849.93	\$ 87,995.23	\$ 24,801.63	\$ 884,997.80	\$ 53,491.86	#####	Total	\$14,371.59	\$ 645,710.67	\$ 90,459.67	\$ 34,292.34	\$ 887,428.52	\$ 12,346.89	\$ 15,345.31

2024								2025							
024-00-4955	108-00-4902	200-00-4902	358-00-4120	375-00-4903	Fund 120	Fund 120		220-00-4955	108-00-4902	200-00-4902	358-00-4120	375-00-4903	Fund 120	Fund 120	
	Landfill	Chemical													
Culvert Sales	Receipts	Sales	Sewer District	EMS Services	Jail	Sheriff		Culvert Sales	Receipts	Sales	Sewer District	EMS Services	Jail	Sheriff	
Jan	\$ -	\$ 68,782.60	\$ -	\$ 2,425.35	\$ 78,782.02	\$ 295.00	\$ 1,335.91	Jan	\$ -	\$ 54,731.75	\$ -	\$ 2,319.90	\$ 54,422.12	\$ 2,390.00	\$ -
Feb	\$ -	\$ 39,372.59	\$ -	\$ 2,425.35	\$ 39,367.64	\$ 1,022.76	\$ 23,643.47	Feb	\$ 4,763.43	\$ 34,674.16	\$ -	\$ 2,340.99	\$ 53,504.90	\$ 21,327.50	\$ -
Mar	\$ 479.87	\$ 91,798.56	\$ 3,633.45	\$ 2,425.35	\$ 63,730.48	\$ 3,925.00	\$ 972.88	Mar	\$ -	\$ 58,464.27	\$ 4,178.41	\$ -	\$ 64,422.94	\$ 36,670.00	\$ 122.50
Apr	\$ -	\$ 44,662.60	\$ 10,566.59		\$ 91,819.03	\$ 1,157.75	\$ 6,411.47	Apr							
May	\$ 10,687.39	\$ 64,930.90	\$ 5,676.02	\$ 4,787.43	\$ 36,536.06	\$ 1,020.00	\$ 3,998.36	May							
Jun	\$ -	\$ 28,451.65	\$ 13,440.43	\$ -	\$ 79,222.50	\$ 1,835.00	\$ 9,815.63	Jun							
Jul	\$ 1,297.75	\$ 58,627.80	\$ 586.47	\$ 4,808.52	\$ 102,194.47	\$ 4,353.50	\$ 2,894.28	Jul							
Aug	\$ 3,474.67	\$ 64,422.90	\$ 475.68	\$ -	\$ 85,198.86	\$ 879.50	\$ 2,824.16	Aug							
Sep	\$ -	\$ 61,882.55	\$ 7,478.82	\$ -	\$ 51,085.03	\$ 620.00	\$ -	Sep							
Oct	\$ 1,722.08	\$ 50,936.34	\$ 4,220.71	\$ 7,131.46	\$ 91,624.68	\$ 33,907.50	\$ 2,440.00	Oct							
Nov	\$ 2,788.94	\$ 61,237.80	\$ -	\$ 2,359.08	\$ 71,243.92	\$ 19,493.75	\$ -	Nov							
Dec	\$ -	\$ 85,676.60	\$ 900.75	\$ 2,340.99	\$ 73,755.62	\$ 64,533.73	\$ 1,540.00	Dec							
Total	\$20,450.70	\$ 720,782.89	\$ 46,978.92	\$ 28,703.53	\$ 864,560.31	\$ 133,043.49	\$ 55,876.16	Total	\$ 4,763.43	\$ 147,870.18	\$ 4,178.41	\$ 4,660.89	\$ 172,349.96	\$ 60,387.50	\$ 122.50

Bank and CD Interest Seven Year Comparison

Checking Accounts 3064 & 3049 (001-00-4400)

Month	2019	2020	2021	2022	2023	2024	2025
Jan	\$ 19,326.95	\$ 5,174.28	\$ -	\$ 978.34	\$ 81,185.39	\$ 67,492.41	\$ 53,619.50
Feb	\$ -	\$ -	\$ 1,517.61	\$ 573.04	\$ 236.44	\$ 39,350.81	\$ 26,462.01
Mar	\$ 30,212.30	\$ 9,896.79		\$ 610.08	\$ 236.44	\$ 34,173.20	\$ 26,942.12
Apr	\$ -	\$ -		\$ 1,787.61	\$ 32,168.55	\$ 33,175.39	
May	\$ -	\$ 27,064.23		\$ 7,785.11	\$ 28,816.38	\$ 47,767.72	
Jun	\$ 18,938.87	\$ 1,961.59	\$ 505.17	\$ 6,840.52	\$ 37,466.94	\$ 39,720.59	
Jul	\$ 17,043.34	\$ 896.62	\$ 1,315.65	\$ 11,365.35	\$ 48,837.23	\$ 38,025.10	
Aug	\$ -	\$ -		\$ 17,482.06	\$ 33,472.21	\$ 32,608.06	
Sep	\$ -	\$ 1,022.49	\$ 2,022.00	\$ 16,822.59	\$ 32,643.00	\$ 37,325.39	
Oct	\$ 25,247.06	\$ -	\$ 957.15	\$ 18,456.10	\$ 27,036.99	\$ 21,557.61	
Nov	\$ 23,844.32	\$ 421.84	\$ 80.73	\$ 16,267.94	\$ 23,174.65	\$ 17,774.61	
Dec		\$ 702.44	\$ 269.57	\$ 32,691.03	\$ 57,388.24	\$ 37,727.69	
Total	\$ 134,612.84	\$ 47,140.28	\$ 6,667.88	\$ 131,659.77	\$ 402,662.46	\$ 446,698.58	\$ 107,023.63

CD Interest (001-00-4403)

Month	2019	2020	2021	2022	2023	2024	2025
Jan	\$ 1,188.33	\$ 717.07	\$ 1,207.00	\$ 652.59	\$ 125.29	\$ 314.82	\$ 2,056.76
Feb	\$ 554.52	\$ 560.56	\$ 1,244.51	\$ 560.54	\$ 703.75	\$ 2,232.11	\$ -
Mar	\$ 1,791.19	\$ 1,255.79	\$ 3,245.40	\$ 1,836.71	\$ 2,315.80	\$ 13,264.28	\$ 13,367.34
Apr	\$ 817.10	\$ 2,464.39	\$ 770.06	\$ 345.30	\$ 573.74	\$ 509.62	
May	\$ 844.40	\$ 1,218.33	\$ 1,026.90	\$ 808.80	\$ 1,076.96	\$ 1,286.20	
Jun	\$ 2,161.24	\$ 1,561.60	\$ 2,053.17	\$ 1,237.62	\$ 12,389.25	\$ 13,421.14	
Jul	\$ 460.97	\$ 1,473.02	\$ 149.58	\$ 869.60	\$ 1,286.21	\$ 311.39	
Aug	\$ 802.82	\$ 553.00	\$ 1,050.43	\$ 823.59	\$ -	\$ 974.82	
Sep	\$ 2,298.90	\$ 1,920.30	\$ 1,940.53	\$ 2,010.61	\$ 12,223.88	\$ 13,070.79	
Oct	\$ 1,093.98	\$ 778.01	\$ 349.68	\$ 851.03	\$ 844.99	\$ 2,050.38	
Nov	\$ 554.52	\$ 1,243.91	\$ 1,055.88	\$ 327.66	\$ -	\$ -	
Dec	\$ 1,677.78	\$ 695.34	\$ 1,894.48	\$ 1,919.41	\$ 24,850.63	\$ 11,496.43	
Total	\$ 14,245.75	\$ 14,441.32	\$ 15,987.62	\$ 12,243.46	\$ 56,390.50	\$ 58,931.98	\$ 15,424.10

Bourbon County Quarterly Treasurer Report
For the Period 01/01/2025-03/31/2025

Description	Beg Bal	Receipts	Disbursements	End Cash	Encumbrances	Unenc. Cash
001 - GENERAL FUND	\$ 585,027.50	\$ 1,396,466.84	\$ (955,277.98)	\$ 1,026,216.36	\$ (100,000.00)	\$ 926,216.36
014 - ATTORNEY TRUST FUND	\$ 1,878.35	\$ 27.52	\$ -	\$ 1,905.87	\$ -	\$ 1,905.87
016 - APPRAISERS	\$ 17,439.55	\$ 137,290.36	\$ (80,630.70)	\$ 74,099.21	\$ -	\$ 74,099.21
017 - APPRAISER - RESERVE FUND	\$ 26,676.32	\$ -	\$ -	\$ 26,676.32	\$ -	\$ 26,676.32
024 - BRIDGE & CULVERT	\$ 27,714.80	\$ 12,702.35	\$ (40,417.15)	\$ -	\$ -	\$ -
026 - COMP EQUIP RESERVE FUND	\$ 33,693.81	\$ 3,600.00	\$ (2,648.57)	\$ 34,645.24	\$ -	\$ 34,645.24
027 - GENERAL EQUIPMENT RESERVE FUND	\$ 48,517.95	\$ -	\$ -	\$ 48,517.95	\$ -	\$ 48,517.95
052 - COUNTY TREASURER MOTOR FUND	\$ 1,248.89	\$ 26,419.25	\$ (19,247.69)	\$ 8,420.45	\$ -	\$ 8,420.45
053 - RESERVE FUND - COUNTY ATTORNEY	\$ 11,170.87	\$ -	\$ -	\$ 11,170.87	\$ -	\$ 11,170.87
056 - DELINQ PP TAX	\$ 755.75	\$ 45.02	\$ (15.00)	\$ 785.77	\$ -	\$ 785.77
058 - DELINQ R.E. SALES	\$ 127,497.97	\$ -	\$ -	\$ 127,497.97	\$ -	\$ 127,497.97
060 - DIVERSION APPLICATION FEE FUND	\$ 38,700.98	\$ 5,565.00	\$ (194.30)	\$ 44,071.68	\$ -	\$ 44,071.68
062 - ELECTION	\$ 39,519.26	\$ 45,318.78	\$ (51,911.44)	\$ 32,926.60	\$ -	\$ 32,926.60
063 - ELECTION RESERVE FUND	\$ 293.00	\$ -	\$ -	\$ 293.00	\$ -	\$ 293.00
064 - EMPLOYEE BENEFIT	\$ 398,795.66	\$ 1,525,298.65	\$ (755,427.50)	\$ 1,168,666.81	\$ -	\$ 1,168,666.81
070 - EXCISE TAX	\$ 1,794.65	\$ 218.86	\$ -	\$ 2,013.51	\$ -	\$ 2,013.51
072 - SOUTHWIND EXTENSION DISTRICT	\$ -	\$ 137,643.52	\$ (137,643.52)	\$ -	\$ -	\$ -
078 - FIRE DIST 2	\$ -	\$ 20,551.85	\$ (20,551.85)	\$ -	\$ -	\$ -
080 - FIRE DIST 3	\$ -	\$ 206,425.77	\$ (206,425.77)	\$ -	\$ -	\$ -
084 - FIRE DIST 5	\$ -	\$ 67,326.70	\$ (67,326.70)	\$ -	\$ -	\$ -
090 - GAME LICENSE	\$ 437.00	\$ 613.00	\$ (613.00)	\$ 437.00	\$ -	\$ 437.00
092 - HERITAGE TRUST FUND	\$ 16,840.00	\$ 1,718.00	\$ -	\$ 18,558.00	\$ -	\$ 18,558.00
093 - ROD-TECH FUND	\$ 49,259.20	\$ 3,436.00	\$ (2,450.74)	\$ 50,244.46	\$ -	\$ 50,244.46
094 - TREASURER - TECH FUND	\$ 13,858.11	\$ 859.00	\$ -	\$ 14,717.11	\$ -	\$ 14,717.11
095 - CLERK - TECH FUND	\$ 26,559.42	\$ 859.00	\$ (1,333.43)	\$ 26,084.99	\$ -	\$ 26,084.99
097 - SPECIAL LAW ENFORCEMENT	\$ 59,623.07	\$ 5,600.00	\$ (2,401.74)	\$ 62,821.33	\$ -	\$ 62,821.33
100 - INSUFFICIENT FUND CHECKS	\$ (11,009.74)	\$ 7,055.48	\$ (10,238.62)	\$ (14,192.88)	\$ -	\$ (14,192.88)
102 - ISOLATED & COMP TAX	\$ 217,511.03	\$ 316,246.58	\$ (308,598.20)	\$ 225,159.41	\$ -	\$ 225,159.41
108 - LANDFILL	\$ 168,724.09	\$ 149,018.88	\$ (195,446.79)	\$ 122,296.18	\$ -	\$ 122,296.18
114 - MENTAL HEALTH	\$ -	\$ 57,676.12	\$ (25,413.29)	\$ 32,262.83	\$ -	\$ 32,262.83
116 - MENTAL DISABILITY	\$ 13,341.12	\$ 33,172.45	\$ (14,772.66)	\$ 31,740.91	\$ -	\$ 31,740.91
120 - COUNTY SHERIFF/CORRECTIONAL	\$ 129,728.22	\$ 1,222,626.94	\$ (733,611.77)	\$ 618,743.39	\$ (36,000.00)	\$ 582,743.39
200 - NOXIOUS WEED	\$ 60,885.38	\$ 66,259.13	\$ (16,443.85)	\$ 110,700.66	\$ -	\$ 110,700.66
202 - NOXIOUS WEED EQUIPMENT FUND	\$ 15,119.09	\$ -	\$ -	\$ 15,119.09	\$ (13,650.99)	\$ 1,468.10
204 - PROSECUTOR TRAINING	\$ 14,396.40	\$ 1,890.35	\$ -	\$ 16,286.75	\$ -	\$ 16,286.75
212 - R.E. REDEMPTIONS	\$ 356,890.16	\$ 163,417.31	\$ (314,449.87)	\$ 205,857.60	\$ -	\$ 205,857.60
220 - ROAD AND BRIDGE	\$ 29,532.97	\$ 1,076,672.34	\$ (687,086.72)	\$ 419,118.59	\$ -	\$ 419,118.59
222 - ROAD & BRIDGE SALES TAX FUND	\$ 131,751.65	\$ 265,279.72	\$ (34,844.95)	\$ 362,186.42	\$ -	\$ 362,186.42
224 - ROAD & BRIDGE SP. IMPROVEMENT	\$ 31,512.01	\$ 11,164.43	\$ (14,955.43)	\$ 27,721.01	\$ (26,779.00)	\$ 942.01
226 - RV TAX	\$ 11,019.63	\$ 3,866.51	\$ (7,147.37)	\$ 7,738.77	\$ -	\$ 7,738.77
234 - S.E.K. LIBRARY GENERAL	\$ -	\$ 70,938.29	\$ (70,938.29)	\$ -	\$ -	\$ -
236 - S.E.K. LIBRARY EMP BEN	\$ -	\$ 4,780.10	\$ (4,780.10)	\$ -	\$ -	\$ -
237 - SHERIFF FEDERAL FORFEIT FUND	\$ 1,103.64	\$ -	\$ -	\$ 1,103.64	\$ -	\$ 1,103.64
238 - SPEC ALCOHOL & DRUG	\$ -	\$ 182.99	\$ -	\$ 182.99	\$ -	\$ 182.99
240 - SPECIAL BRIDGE	\$ -	\$ 11,839.25	\$ (11,839.25)	\$ -	\$ -	\$ -
244 - SPECIAL PARKS & RECR	\$ 874.93	\$ -	\$ -	\$ 874.93	\$ -	\$ 874.93
246 - SPEC PROSECUTOR TRUST-FORFEITU	\$ 80,130.15	\$ 8,674.70	\$ (2,320.00)	\$ 86,484.85	\$ -	\$ 86,484.85
247 - SHERIFF'S TRUST-FORFEITURE	\$ 125.28	\$ -	\$ -	\$ 125.28	\$ -	\$ 125.28
248 - SPECIAL ROAD MACHINERY	\$ 75,175.74	\$ 14,850.00	\$ (79,196.21)	\$ 10,829.53	\$ -	\$ 10,829.53
256 - STATE ED BUILDING	\$ -	\$ 87,336.54	\$ (87,336.54)	\$ -	\$ -	\$ -
257 - SHRF TRUST FORFEITURE 7/1/19	\$ 73,724.20	\$ 2,918.00	\$ (2,692.35)	\$ 73,949.85	\$ -	\$ 73,949.85
258 - STATE INST BLDG.	\$ -	\$ 43,668.24	\$ (43,668.24)	\$ -	\$ -	\$ -
260 - STATE MOTOR FUND	\$ 8,711.92	\$ 255,527.11	\$ (248,291.12)	\$ 15,947.91	\$ -	\$ 15,947.91
261 - STATE DRIVERS LICENSE FUND	\$ 667.00	\$ -	\$ -	\$ 667.00	\$ -	\$ 667.00
262 - STATE MOTOR VEH INSP FEES	\$ 1,340.50	\$ -	\$ -	\$ 1,340.50	\$ -	\$ 1,340.50
267 - NEIGHBORHOOD REVIT HOLDING FND	\$ 79,399.80	\$ 450,111.99	\$ (427,905.73)	\$ 101,606.06	\$ -	\$ 101,606.06
268 - TAX ACCOUNT	\$ 12,573,271.67	\$ 1,248,702.46	\$ (13,544,642.73)	\$ 277,331.40	\$ -	\$ 277,331.40
274 - VEHICLE TAX	\$ 637,537.31	\$ 354,110.58	\$ (619,256.33)	\$ 372,391.56	\$ -	\$ 372,391.56
275 - COMMERCIAL VEHICLE FEES	\$ 27,246.38	\$ 3,814.55	\$ -	\$ 31,060.93	\$ -	\$ 31,060.93
276 - WATERSHED #98	\$ -	\$ 18,786.06	\$ (18,786.06)	\$ -	\$ -	\$ -
278 - WATERSHED #102	\$ -	\$ 81,146.66	\$ (81,146.66)	\$ -	\$ -	\$ -
282 - USD 234 GENERAL	\$ (2,675.80)	\$ 924,703.37	\$ (922,027.57)	\$ -	\$ -	\$ -
284 - USD 234 EMP BEN	\$ -	\$ 10,597.46	\$ (10,597.46)	\$ -	\$ -	\$ -
286 - USD 234 CAP OUTLAY	\$ -	\$ 544,771.46	\$ (544,771.46)	\$ -	\$ -	\$ -
288 - USD 234 GEN SUPP	\$ -	\$ 1,017,373.83	\$ (1,017,373.83)	\$ -	\$ -	\$ -
290 - USD 234 RECREATION	\$ -	\$ 138,289.93	\$ (138,289.93)	\$ -	\$ -	\$ -
292 - USD 234 BOND & INT	\$ -	\$ 670,073.69	\$ (670,073.69)	\$ -	\$ -	\$ -
294 - USD 235 GENERAL	\$ -	\$ 232,919.14	\$ (232,919.14)	\$ -	\$ -	\$ -
296 - USD 235 GEN-SUPP	\$ -	\$ 322,621.81	\$ (322,621.81)	\$ -	\$ -	\$ -
297 - USD 235 CAP OUTLAY	\$ -	\$ 128,406.93	\$ (128,406.93)	\$ -	\$ -	\$ -
298 - USD 235 BOND & INT	\$ -	\$ 51,712.42	\$ (51,712.42)	\$ -	\$ -	\$ -
300 - USD 248 GENERAL	\$ -	\$ 1,251.16	\$ (1,251.16)	\$ -	\$ -	\$ -
302 - USD 248 GEN SUPP	\$ -	\$ 1,885.96	\$ (1,885.96)	\$ -	\$ -	\$ -
304 - USD 248 PUB REC	\$ -	\$ 118.61	\$ (118.61)	\$ -	\$ -	\$ -
306 - USD 248 BOND & INT	\$ -	\$ 1,203.19	\$ (1,203.19)	\$ -	\$ -	\$ -
308 - USD 248 CAP OUTLAY	\$ -	\$ 963.00	\$ (963.00)	\$ -	\$ -	\$ -
310 - USD 346 GENERAL	\$ -	\$ 41,539.90	\$ (41,539.90)	\$ -	\$ -	\$ -
312 - USD 346 GEN SUPP	\$ -	\$ 52,156.57	\$ (52,156.57)	\$ -	\$ -	\$ -
314 - USD 346 CAP OUTLAY	\$ -	\$ 22,381.53	\$ (22,381.53)	\$ -	\$ -	\$ -
316 - USD 346 BOND & INT	\$ -	\$ 26,203.51	\$ (26,203.51)	\$ -	\$ -	\$ -
320 - COMM COLLEGE GENERAL	\$ -	\$ 2,608,561.14	\$ (2,608,561.14)	\$ -	\$ -	\$ -
330 - FT SCOTT GENERAL	\$ -	\$ 1,270,461.51	\$ (1,270,461.51)	\$ -	\$ -	\$ -
334 - FT SCOTT LIBRARY	\$ -	\$ 191,778.33	\$ (191,778.33)	\$ -	\$ -	\$ -
344 - FT SCOTT SPEC ASSESS	\$ -	\$ 3,769.00	\$ (3,769.00)	\$ -	\$ -	\$ -
354 - FT SCOTT FIRE EQUIP	\$ -	\$ 69,050.58	\$ (69,050.58)	\$ -	\$ -	\$ -
356 - FT SCOTT BOND & INT	\$ -	\$ 1,147.75	\$ (1,147.75)	\$ -	\$ -	\$ -
358 - SEWER REPAYMENT-LAKE FT SCOTT	\$ 3,702.51	\$ 4,660.89	\$ (7,875.00)	\$ 488.40	\$ -	\$ 488.40
370 - BOND SALES TAX - COUNTY JAIL	\$ 1,914,362.96	\$ 204,943.41	\$ (90,122.47)	\$ 2,029,183.90	\$ -	\$ 2,029,183.90
375 - AMBULANCE SERVICE	\$ 111,354.85	\$ 379,723.93	\$ (339,157.71)	\$ 151,921.07	\$ 2,107.73	\$ 154,028.80
377 - EMS EQUIPMENT RESERVE FUND	\$ 25,336.95	\$ -	\$ -	\$ 25,336.95	\$ -	\$ 25,336.95

387 - ADDICTION SETTLEMENT FUND	\$	79,922.57	\$	1,661.39	\$	-	\$	81,583.96	\$	-	\$	81,583.96
397 - CONCEAL CARRY ACCOUNT	\$	3,341.02	\$	65.00	\$	-	\$	3,406.02	\$	-	\$	3,406.02
398 - OFFENDER REGISTRATION	\$	39,922.87	\$	2,175.00	\$	-	\$	42,097.87	\$	-	\$	42,097.87
399 - EMERGENCY SERVICES SALES TAX	\$	103,043.62	\$	128,089.62	\$	(44,252.59)	\$	186,880.65	\$	-	\$	186,880.65
400 - BRONSON GENERAL	\$	-	\$	23,858.47	\$	(23,858.47)	\$	-	\$	-	\$	-
408 - BRONSON LIBRARY	\$	-	\$	5,162.52	\$	(5,162.52)	\$	-	\$	-	\$	-
414 - FULTON GENERAL	\$	-	\$	14,775.02	\$	(14,775.02)	\$	-	\$	-	\$	-
418 - FULTON BOND & INT	\$	-	\$	132.40	\$	(132.40)	\$	-	\$	-	\$	-
420 - MAPLETON GENERAL	\$	-	\$	943.09	\$	(943.09)	\$	-	\$	-	\$	-
422 - REDFIELD GENERAL	\$	-	\$	6,899.42	\$	(6,899.42)	\$	-	\$	-	\$	-
431 - REDFIELD - SEWER	\$	-	\$	1,078.21	\$	(1,078.21)	\$	-	\$	-	\$	-
432 - UNIONTOWN GENERAL	\$	-	\$	32,135.33	\$	(32,135.33)	\$	-	\$	-	\$	-
442 - DRYWOOD GENERAL	\$	-	\$	5,278.87	\$	(5,278.87)	\$	-	\$	-	\$	-
444 - DRYWOOD LIGHT DIST	\$	-	\$	517.19	\$	(517.19)	\$	-	\$	-	\$	-
446 - FRANKLIN GENERAL	\$	-	\$	3,555.04	\$	(3,555.04)	\$	-	\$	-	\$	-
450 - FREEDOM GENERAL	\$	-	\$	869.77	\$	(869.77)	\$	-	\$	-	\$	-
452 - MARION GENERAL	\$	-	\$	22,479.99	\$	(22,479.99)	\$	-	\$	-	\$	-
466 - MARMATON GENERAL	\$	-	\$	11.20	\$	(11.20)	\$	-	\$	-	\$	-
468 - MARMATON CEMETERY	\$	-	\$	6,169.98	\$	(6,169.98)	\$	-	\$	-	\$	-
470 - MILLCREEK GENERAL	\$	-	\$	2,316.30	\$	(2,316.30)	\$	-	\$	-	\$	-
472 - OSAGE GENERAL	\$	-	\$	1,085.15	\$	(1,085.15)	\$	-	\$	-	\$	-
476 - PAWNEE GENERAL	\$	-	\$	357.67	\$	(357.67)	\$	-	\$	-	\$	-
478 - PAWNEE CEMETERY	\$	-	\$	5,473.93	\$	(5,473.93)	\$	-	\$	-	\$	-
480 - SCOTT GENERAL	\$	-	\$	1.14	\$	(1.14)	\$	-	\$	-	\$	-
482 - SCOTT CEMETERY	\$	-	\$	462.49	\$	(462.49)	\$	-	\$	-	\$	-
484 - TIMBERHILL GENERAL	\$	-	\$	221.02	\$	(221.02)	\$	-	\$	-	\$	-
488 - AVONDALE	\$	-	\$	249.72	\$	(249.72)	\$	-	\$	-	\$	-
490 - BARNESVILLE	\$	-	\$	2,168.31	\$	(2,168.31)	\$	-	\$	-	\$	-
492 - CENTERVILLE-WEST PLAINS	\$	-	\$	6,754.20	\$	(6,754.20)	\$	-	\$	-	\$	-
494 - CHAPEL GROVE	\$	-	\$	1,471.11	\$	(1,471.11)	\$	-	\$	-	\$	-
496 - CLARKSBURG	\$	-	\$	4,043.72	\$	(4,043.72)	\$	-	\$	-	\$	-
498 - DAYTON	\$	-	\$	1,401.55	\$	(1,401.55)	\$	-	\$	-	\$	-
500 - GLENDALE	\$	-	\$	2,333.07	\$	(2,333.07)	\$	-	\$	-	\$	-
502 - LATH BRANCH	\$	-	\$	3,058.67	\$	(3,058.67)	\$	-	\$	-	\$	-
504 - MAPLE GROVE	\$	-	\$	2,307.04	\$	(2,307.04)	\$	-	\$	-	\$	-
506 - OSAGA	\$	-	\$	1,206.86	\$	(1,206.86)	\$	-	\$	-	\$	-
508 - PLEASANT VIEW	\$	-	\$	3,330.81	\$	(3,330.81)	\$	-	\$	-	\$	-
510 - ROSEDALE	\$	-	\$	2,703.55	\$	(2,703.55)	\$	-	\$	-	\$	-
512 - TWEEDY	\$	-	\$	2,031.01	\$	(2,031.01)	\$	-	\$	-	\$	-
514 - WEST LIBERTY	\$	-	\$	2,880.82	\$	(2,880.82)	\$	-	\$	-	\$	-
516 - ZION	\$	-	\$	1,057.98	\$	(1,057.98)	\$	-	\$	-	\$	-
518 - TIMBERHILL CEMETERY	\$	-	\$	3,204.23	\$	(3,204.23)	\$	-	\$	-	\$	-
	\$	18,534,324.19	\$	18,858,967.10	\$	(28,936,986.81)	\$	8,456,304.48	\$	(174,322.26)	\$	8,281,982.22

A detailed statement of expenditures are available for public inspection at the County Clerk's office. Copies are available upon request.

Bourbon County Deputy Treasurer

Bourbon County Clerk

Chairman of the Commission

and other plan members and beneficiaries. No one, including your employer, may terminate you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA. If your claim for a welfare benefit is denied in whole or in part, you must receive a written explanation of the reason for denial. You have a right to have the plan reviewed and your claim reconsidered.

If you have any questions about your Plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA, you should contact the nearest Area Office of the U.S. Labor-Management Services Administration, Department of Labor.

Unemployment Compensation

Depending upon the circumstances, employees may be eligible for Unemployment Compensation upon termination of employment with Bourbon County. The Division of Unemployment Insurance of the State Department of Labor determines eligibility for Unemployment Compensation. Bourbon County pays the entire cost of this insurance program.

Unemployment compensation is designed to provide you with a temporary income when you are out of work through no fault of your own. For your claim to be valid, you must have a minimum amount of earnings determined by the State, and you must be willing and able to work. You should apply for benefits through the local State Unemployment Office as soon as you become unemployed.

Workers' Compensation

All employees are entitled to Workers' Compensation benefits. This coverage is automatic and immediate and protects you from an economic hardship following an on-the-job injury. An on-the-job injury is defined as an accidental injury suffered in the course of your work, or an illness that is directly related to performing your assigned job duties. This job-injury insurance is paid for by Bourbon County. If you cannot work due to a job-related injury or illness, Workers' Compensation insurance pays your medical bills and provides a portion of your income until you can return to work.

All injuries or illnesses arising out of the scope of your employment must be reported to your supervisor immediately. Prompt reporting is the key to prompt benefits. Benefits are automatic, but nothing can happen until your employer knows about the injury. Insure your right to benefits by reporting every injury, no matter how slight.

Although Bourbon County will pay for the time lost because of a work-related accident during the remainder of the normal workday in which the accident occurs, Workers' Compensation payments for lost wages aren't made for the first 7 days, unless lost time extends more than 21 days.

Employees returning to work after being absent due to a work-related injury must report to their supervisor prior to beginning work and must bring a doctor's release for returning to work.

Applicable employee contributions will be automatically deducted from your paycheck.

Employees who resign or are terminated are dropped from the County's shared premium plan at the end of the month in which they leave the County's employment. - Amended Resolution 24-15
Amended Resolution 23-19

According to the federal Consolidated Omnibus Budget Reconciliated Act (COBRA) of 1985, in the event of your termination of employment with Bourbon County or loss of eligibility to remain covered under our group health insurance program, you and your eligible dependents may have the right to continued coverage under our health insurance program for a limited period of time at your own expense. Consult the County Clerk for details.

Regular, full-time employees who resign are eligible to continue their health care coverage through COBRA and must complete the necessary paperwork to indicate whether declining or accepting continued coverage. You must notify the County Clerk within 60 days from the date you would otherwise lose coverage. Regardless of whether or not you choose to continue your coverage, you must sign and return the election form to the County Clerk by the end of the 60-day period.

Insurance Premium Payment during Leave of Absence

Bourbon County will continue to pay its share of insurance premiums for employee coverage and dependent coverage for a maximum of three (3) months while you are on a disability leave of absence. You will be responsible for your share. While you are on any other type of unpaid leave of absence from Bourbon County, you will be responsible for paying the total premiums for your coverage and that of your dependents. Failure to do so may result in loss of coverage and possible refusal by the insurance carrier to allow your coverage to be reinstated. Please consult with your supervisor to set up a payment schedule.

Notice to Health Insurance Plan Participants Regarding COBRA

Federal law gives you the right to continue your group health coverage under certain circumstances after you would otherwise lose your eligibility for that coverage.

1. An employee may continue his or her health coverage for up to 18 months if coverage ends due to either:
 - A. A reduction in the number of hours worked, or
 - B. Termination of employment for any reason other than the employee's gross misconduct.
2. Your dependents may continue their health coverage under the group plan for up to three years if their coverage ends due to:
 - A. Divorce or legal separation from the employee,
 - B. The death of the employee,



Workers Compensation Information for Kansas Employers and Employees



The mandated Posting Notice ([K-WC 40-A](#)) and other Workers Compensation forms are available to download at www.dol.ks.gov.

For additional information on workers compensation benefits, employer guidelines and other general information, contact:

Kansas Department of Labor
Division of Workers Compensation
401 SW Topeka Blvd., Suite 2
Topeka, Kansas 66603-3105
(785) 296-4000
(800) 332-0353
Email: kdol.wc@ks.gov
Website: www.dol.ks.gov

Follow us:



For more information on workers compensation insurance rates and insurance carrier conduct, contact:

Kansas Department of Insurance
1300 SW Arrowhead Rd.
Topeka, Kansas 66604
(785) 296-3071
(800) 432-2484
Email: KDOI@ks.gov
Website: www.ksinsurance@ks.gov

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What is Workers Compensation?

Workers compensation is a required insurance plan provided by the employer to pay employee benefits for job-related injuries, disability or death that arise out of and in the course of employment.

Per [K.S.A. 44-508](#), an injury by accident shall be deemed to arise out of employment if:

- There is a causal connection between the conditions under which the work is required to be performed and the resulting accident; and
- The accident is the prevailing factor causing the injury, medical condition and resulting disability or impairment.

The words “arising out of and in the course of employment” as used in the Workers Compensation Act shall not be construed to include:

- Injury which occurred as a result of the natural aging process or by the normal activities of day-to-day living;
- accident or injury which arose out of a neutral risk with no particular employment or personal character;
- accident or injury which arose out of a risk personal to the worker; or
- accident or injury which arose either directly or indirectly from idiopathic causes.

Benefits are paid at the employer’s expense. Coverage begins the first day on the job.

The present law covers all Kansas employers except for those in certain agricultural pursuits or those with a gross annual payroll of \$20,000 or less. All payroll is taken into account, including that paid in Kansas or elsewhere. If the employer is a sole proprietor or a partnership, the wages paid to the owners and any of their family members are not used in the computation of the gross annual payroll. Per [K.A.R. 51-11-6](#), the provision in [K.S.A. 44-505](#) excluding the payroll of workers who are members of the employer’s family shall not apply to corporate employers. A corporate employer’s payroll for purposes of determining whether the employer is subject to the workers compensation act shall be determined by the total amount of payroll paid to all corporate employees even when a corporate employee has elected out of the workers compensation act pursuant to [K.S.A. 44-543](#).

Employees who are disabled due to a job-related injury or disease are entitled to:

- medical expenses to treat the job-related injury or illness; and
- income benefits to replace part of the wages lost due to disability.

If death results from a job-related injury or disease, benefits may be paid to the surviving spouse, dependents or heirs.

Purpose of the Law

Kansas passed its first workers compensation law in 1911. By regulating litigation and benefits, the law is designed to protect the interests of both employers and employees. Employers benefit by substituting a known expense (premiums) for the risk of large, unbudgeted expenses in the event of serious employee disabilities. Employees benefit because negligence of the employer is not an issue in determining liability. Workers compensation coverage is a no-fault system. The provisions of the Workers Compensation Act shall be applied impartially to both employers and employees. While initially aimed at hazardous jobs, the law now covers most workers.

Elections

Elections in or out of the Workers Compensation Act are options available to employers or employees.

Depending on the circumstances, options may be available for:

- non-covered employers – e.g., those with payrolls of \$20,000 or less or in certain agricultural pursuits;
- corporate employees owning 10 percent or more of stock;
- individuals, proprietors or partnerships;
- employers seeking coverage for volunteers and other non-covered workers; and
- volunteer directors, officers or trustees of a nonprofit organization.

Example: A two-person partnership has two employees – a family member and a non-family member – and an annual payroll of \$15,000. The partnership may elect to purchase coverage under the Act and to extend such coverage to both employees. The partners are not covered because they are considered to be the employer.

Elections may be filed online at <https://www.oscar.dol.ks.gov>.

Employee Rights and Responsibilities

Kansas law protects an employee's right and ease in obtaining workers compensation. Specifically:

- An employee cannot be fired, demoted or otherwise discriminated against for filing a claim in good faith.
- Employees must be informed of their rights and responsibilities in case of injury. In the event of employee death, such information must be furnished to the employee's beneficiaries.
- Employees must not be charged for the payment of workers compensation claims. Employers cannot deduct from pay or benefits to pay insurance premiums or claims.
- Employees may be entitled to compensation benefits from an employer subject to the Act regardless of insurance coverage.
- Employees may obtain free assistance by contacting the Workers Compensation Ombudsman's office at (800) 332-0353 or (785) 296-4000.
- The law provides specific penalties for employee or employer fraud in workers compensation cases. For assistance or more information, or to report suspected fraud, contact the Workers Compensation Ombudsman or the Fraud and Abuse office at (800) 332-0353 or (785) 296-4000.

Employer Responsibilities

Workers Compensation Insurance

Most employers are required by law to provide for the payment of workers compensation claims, at no expense to the employee. Employers shall satisfy this requirement in one of three ways:

- **Workers compensation insurance:** obtained from a licensed insurance carrier; the employer pays the premiums and the insurance company pays the claims. The insurance carriers are regulated by the Kansas Insurance Department.
- **Self-insurance:** an individual employer must demonstrate to the State the financial ability to pay any claims that might arise. This program is administered by the Division of Workers Compensation.
- **Group-funded pool:** a group of employers meeting certain statutory requirements may form a self-insurance program to jointly insure their ability to pay claims. This program is administered by the Kansas Department of Insurance.

Intentional failure to provide for workers compensation payment in one of the above ways is a **class A misdemeanor** and subjects the employer to a civil penalty in an amount twice the annual premium the employer would have paid for insurance or \$25,000, whichever amount is greater.

Employment categories excluded from the law are:

- certain agricultural pursuits;
- realtors who qualify as independent contractors;
- employers with gross annual payrolls of \$20,000 or less;
- firefighters belonging to a firefighters relief association which has waived coverage under the workers compensation law; and
- certain owner-operator vehicle drivers covered by their own occupational accident insurance policy.

OTHER REQUIREMENTS

- Employers must post written notice [K-WC 40-A](#) advising employees what to do in case of injury.
- Per [K.S.A. 44-557](#), “it is...the duty of every employer to make or cause to be made a report to the director* of any accident, or claimed or alleged accident, to any employee which occurs in the course of the employee’s employment and of which the employer or the employer’s supervisor has knowledge, which report shall be made upon a form to be prepared by the director**, within 28 days, after the receipt of such knowledge, if the personal injuries which are sustained by such accidents, are sufficient wholly or partially to incapacitate the person injured from labor or service for more than the remainder of the day, shift or turn on which such injuries were sustained.”

As outlined in [K.A.R. 51-9-17](#), all insurance carriers, group pools and self-insurers are required to use Electronic Data Interchange (EDI) to file First Reports of Injury (FROI) and Subsequent Reports of Injury (SROI) using the Release 3.1 standards. For details contact Techs and Stats, Division of Workers Compensation at (785) 296-4000 or (800) 332-0353, or visit our EDI website at <https://www.dol.ks.gov/workers-compensation/electronic-data-interchange-edi>

Immediately upon learning of an employee’s injury or death, the employer must furnish written information to the employee or employee’s dependents on available benefits, the claims process, an employer or insurance company contact for workers compensation claims, and other matters as required by law. Use forms [K-WC 27-A](#) (English) and [K-WC 270-A](#) (Spanish) for reporting.

- An insurer or self-insured employer shall provide the following notice to an insured worker on or with the first check for temporary disability benefits: *Warning: Acceptance of employment with a different employer that requires the performance of activities you have stated you cannot perform because of the injury for which you are receiving temporary disability benefits could constitute fraud and could result in loss of future benefits and restitution of prior workers compensation awards and benefits paid.*

If you need assistance, call (800) 332-0353 or (785) 296-4000.

*As of January 1, 2014, by “make or cause to be made a report to the director” is meant that an employer must report to the employer’s insurer for workers compensation any accident witnessed by the employer, claimed or alleged, with sufficient timeliness to allow the insurer to file the accident report with the division within 28 days, as required by [K.A.R. 51-9-17](#).

**The requisite form for reporting by the insurer as of January 1, 2014, is outlined in [K.A.R. 51-9-17](#).

Categories of Disability Benefits

Temporary Total Disability

Exists when the employee, on account of injury, is unable to engage in any type of substantial and gainful employment. Benefits are paid for the duration of the temporary total disability (TTD). There is a one-week waiting period (seven calendar days) before TTD benefits are paid. If the disability continues for three consecutive weeks, the employee is reimbursed for the waiting period. Employees may collect medical benefits during the first week. Benefits are 66 2/3 percent of an employee's average gross weekly wage, but not less than \$50 nor more than the statutory maximum. Temporary total compensation may not exceed \$225,000 per injury.

Employees may **not** collect temporary total disability and unemployment benefits for the same weeks.

Temporary Partial Disability

Exists when the worker returns to any employment at a wage less than the time of injury wage. Compensation is calculated on a weekly basis and is paid until the wage loss is no longer present or the benefit maximum is reached, whichever comes first.

Benefits are 66 2/3 percent of the difference between the employee's average gross weekly wage before the injury and the employee's wage after the injury. Benefits may not exceed the state's statutory maximum.

Permanent Partial Scheduled Disability

Exists when there is complete or partial loss of or loss of use of a body part, such as an arm, due to a job-related injury. Compensation for permanent partial scheduled disability is limited to a percentage of the following schedule. A healing period is available in cases of amputation. Benefits are 66 2/3 percent of an employee's average gross weekly wage, but not less than \$50 nor more than the statutory maximum cap of \$225,000.

Benefit Information Schedule

Loss of or loss of use of:	Weeks Paid:	Loss of or loss of use of:	Weeks Paid:
Shoulder	225	Thumb	60
Arm	210	1st (index) finger	37
Forearm	200	2nd (middle) finger	30
Hand	150	3rd (ring) finger	20
Leg	200	4th (little) finger	15
Lower leg	190	Great toe	30
Foot	125	Great toe, end joint	15
Eye	120	Each other toe	10
Hearing, both ears	110	Each other toe, end joint only	5
Hearing, one ear	30		

Permanent Partial General Disability

Exists when a worker is disabled in a manner which is partial in character and permanent in quality, and which is not covered by the schedule above. For example, disability involving the back or the loss of use of a shoulder, arm, forearm or hand of one upper extremity, combined with the loss of or loss of use of a shoulder, arm, forearm or hand of the other upper extremity; or the loss of or loss of use of a leg, lower leg or foot of one lower extremity, combined with the loss of or loss of use of a leg, lower leg or foot of the other lower extremity; or the loss of or loss of use of both eyes which is partial in character and permanent in quality are whole body disabilities and are not covered by the above schedule. Compensation for such "non-scheduled" or "whole body" disability is based on the greater of the following: the percentage of functional impairment; or, the employee's reduced ability to perform work tasks and the average weekly wage the employee is capable of earning after the injury. Employees earning 90 percent of pre-injury wage are limited to functional impairment.

Calculating Permanent Partial General Disability Benefits

1. **Calculate weekly benefit rate by identifying the smaller of these two amounts:** Gross average weekly wage x 66 2/3 percent; or the statutory maximum.
2. **Calculate allowable weeks of compensation:** Begin with 415 weeks. Subtract from 415 the number of weeks of temporary total disability paid, excluding the first 15 weeks of such temporary total paid. Multiply the difference by the percentage of disability.
3. **Calculate total benefits:** Multiply weekly benefit rate by allowable weeks of compensation.

Example: Average weekly wage is \$875 at date of accident (7/10/2011). Employee has collected 25 weeks of temporary total disability and has a 25 percent disability rating.

Weekly benefit rate: (use lesser amount)

$\$875 \times .6667 = \583.36

statutory maximum (*as of 7/1/11*) \$555

Allowable weeks of compensation:

$415 - [25-15] = 415 - 10 = 405$ weeks

$405 \text{ weeks} \times .25 = 101.25$ weeks

Maximum benefit amount:

$101.25 \text{ weeks} \times \$555 = \$56,193.75$

Permanent Total Disability

Exists when the employee, on account of the injury, has been rendered completely and permanently incapable of engaging in any type of substantial and gainful employment. Loss of both eyes, both hands, both arms, both feet, both legs or any combination thereof, in the absence of proof to the contrary, shall constitute a permanent total disability. Substantially total paralysis, or incurable imbecility or insanity, resulting from injury independent of all other causes, shall also constitute permanent total disability.

Benefits are 66 2/3 percent of an employee's average gross weekly wage, but not less than \$50 nor more than the statutory maximum. Total compensation may not exceed \$400,000 per injury.

An employee is not allowed to receive more than one award of permanent total disability in a lifetime.

How Rates are Determined

Workers compensation insurance in Kansas is mandated by state law for most but not all employers. The premiums paid by the employers should be sufficient to cover the claims incurred by their insurance companies. Rates are adjusted based on the most recent premiums, investment income and losses reported by the insurance companies. The National Council on Compensation Insurance (NCCI) submits these rates annually to the insurance commissioner for approval.

The NCCI is a ratemaking organization, licensed by the Insurance Department, whose membership is primarily comprised of insurance companies. They develop the annual rate change needed based on the losses and premium reported to them by their member insurance companies.

The Kansas Insurance Department regulates the rates charged in Kansas. Each year, the Insurance Department reviews premiums, claims costs and other relevant data submitted by the NCCI to determine whether a rate change is supported. Currently, about 70 cents of every \$1 collected in premiums is projected to cover the cost of paying workers compensation claims. Approximately 27.5 percent of each dollar is used by insurance carriers to cover other costs of doing business – e.g., administrative expenses, salaries and overhead. The margin of profit is projected at roughly 2.5 percent plus the earnings on investments.

After reviewing the rate filing, the commissioner of insurance generally approves an “overall” statewide premium change. This “overall” change is stated as a percentage (for example, a five percent overall increase); however, individual classification base rates may increase or decrease more than the “overall” change. Individual classification base rates must continue to reflect the experience (premiums and losses) of employers in each classification.

Premium Components

Workers compensation insurance premiums are calculated based on several factors. The primary factors are:

Base rate: the starting point in calculating premiums. The base rate or loss cost is filed by NCCI and all carriers are required to use it. The base rates can change annually due to statewide loss experience of all employers in the same classification. The companies multiply the base rate by their approved Loss Cost Multiplier (LCM) in order to determine the rate per \$100 of payroll.

Classification: a key factor in determining what rate an employer will pay. Classification denotes the employer’s type of business; hazardous jobs are more likely to result in substantial and costly claims and, therefore, usually have a higher rate. There are about 600 classifications in use in Kansas.

Experience rating: affects premium based on the frequency and severity of compensation claims of employers with sufficient premium size to be “experience rated.” Currently, employers with an annual premium of at least \$4,500 within the past two years, or if more than two years, an average annual premium of \$2,250 or more are experience rated. Fewer and less expensive claims mean a lower experience modification factor, which means a lower premium.

Payroll size: employers with larger payrolls generate more workers compensation annual premiums than those with a smaller payroll in the same classification. However, the expenses incurred in issuing and servicing the policy do not increase in direct proportion to the policy premium. Consequently, a premium discount may be applied to policies with a larger premium to recognize this factor.

Also, some employers are subject to fixed payroll amounts. Partners, sole proprietors and members of a limited liability company who elect to cover themselves under a workers compensation insurance policy pay a premium based on a set payroll which is adjusted annually. The premium for an executive officer of a corporation is based on the actual payroll of the officer, subject to a set per-week minimum and maximum payroll which may be adjusted annually.

Factors Affecting Premiums

Three of the most important factors in reducing premiums are:

- 1. Implementation of an accident prevention program:** these programs were mandated by 1993 legislation and are to be made available to employers by all insurance carriers and group-funded pools operating in Kansas. Because accident prevention programs have been shown to reduce the frequency and severity of injuries, they offer employers the potential to reduce premiums. Premium reduction is, of course, only one benefit of accident prevention that employers should consider.
- 2. Assuring the proper classification(s) was used to calculate the premium:** the classification used on the policy should, as reasonably and accurately as possible, describe the employer's business and the employee's duties. The use of an inappropriate classification could result in the payment of an incorrect premium. If a classification does not seem to accurately describe a particular job, assistance in verifying that the proper classification was used or in obtaining a correction is available by calling the Insurance Department: (800) 432-2484 or (785) 296-3071, or visiting the website at www.insurance.kansas.gov
- 3. Use of deductible:** deductibles can be a cost-effective means of reducing premiums and are available in various amounts. Losses paid by the employer under the deductible shall not apply in calculating the employer's experience modification. The insurer shall pay the deductible amount and seek reimbursement from the insured employer for the applicable deductible amount.

General Information

How to Obtain Insurance

Workers compensation insurance coverage can be obtained by:

- contacting a licensed insurance agent;
- contacting the Kansas Insurance Department for information on group-funded pools; or
- contacting the Division of Workers Compensation for information on self-insurance.

Kansas Workers Compensation Insurance Plan (Assigned Risk Plan)

Any employer who is in good faith entitled to but unable to purchase coverage in the voluntary workers compensation insurance market can obtain coverage in the Assigned Risk Plan. This means an employer is assigned to an insurance carrier who is authorized to provide coverage. Assigned Risk Plan premiums are calculated using the same loss costs as if the coverage were purchased in the voluntary market; however, premiums may be higher due to differentials applied to assigned risk rates and individual employer loss experience.

For assistance and questions about the Assigned Risk Plan, contact the Kansas Insurance Department at (800) 432-2484 or (785) 296-3071.

Insurance Rating Appeals Process

If an employer suspects the wrong classification or other incorrect factor is being used in calculating a premium, the rating may be appealed in writing to the insurance carrier from which the coverage was purchased. The employer may also appeal in writing to the Kansas Commissioner of Insurance by outlining the nature of the complaint or appeal.

For additional information, or for assistance in appealing or correcting a classification error or other rate problem, contact the Kansas Insurance Department at (800) 432-2484 or (785) 296-3071.

Division of Responsibilities

Responsibilities of the Employee:

- Notify your employer immediately. Per [K.S.A. 44-520](#), a claim may be denied if an employee fails to notify their employer within the earliest of the following dates:
 - 30 calendar days from the date of accident or the date of injury by repetitive trauma;
 - 20 calendar days after the employee's last day of actual work for the employer if the employee no longer works for the employer against whom benefits are being sought.
- Notice may be given orally or in writing. Where notice is provided orally, if the employer has designated an individual or department to whom notice must be given and such designation has been communicated in writing to the employee, notice to any other individual or department shall be insufficient under this section. If the employer has not designated an individual or department to whom notice must be given, notice must be provided to a supervisor or manager.
- Where notice is provided in writing, notice must be sent to a supervisor or manager at the employee's principal location of employment.
- The notice, whether provided orally or in writing, shall include the time, date, place, person injured and particulars of such injury. It must be apparent from the content of the notice that the employee is claiming benefits under the Workers Compensation Act or has suffered a work-related injury.

Responsibilities of the Employer:

- Unless self-insured, the employer must advise its insurance carrier or group-funded pool of employee's injury.
- **The employer is required** by [K.S.A. 44-5,102\(a\)](#) to deliver information immediately to employee or legal beneficiary to assist in the claims process (material is available from the employer's carrier or the Division of Workers Compensation), including form [K-WC 27-A](#) or [K-WC 270-A](#) (Spanish).

Responsibilities of the Division of Workers Compensation:

- Makes official record of accident reports filed with the division.

Survivors' Benefits

The workers compensation law provides for survivors' benefits in the event of an employee's job-related death. Survivors do not need to be U.S. citizens or reside in the United States to receive compensation.

The weekly benefits are based on 66 2/3 percent of the employee's average weekly wage at the time of the accident or injury, but cannot exceed the statutory **maximum**. The **minimum** death benefit is 50 percent of the state's average weekly wage in effect on the date of accident. Total compensation benefits may not exceed \$500,000, unless benefits are being paid to a dependent child under the age of 18. Funeral expenses up to \$10,000 and all medical and hospital expenses related to the fatal injury are also covered.

An initial payment of \$60,000 must be made to the surviving legal spouse or wholly dependent child(ren) or divided among them, 50 percent to the surviving legal spouse and 50 percent to the dependent children. This \$60,000 payment is not subject to the eight percent discount normally allowed for lump sum payments. The initial payment shall be paid immediately.

Spouse and Children

If an employee is survived by a spouse but no dependent children, the spouse receives the entire weekly benefit. If an employee is survived by a spouse and children, the weekly benefit is paid half to the spouse and half to the children. If an employee is survived only by children, the weekly benefit is divided equally among the children.

The wholly dependent children may continue receiving benefits even if they exceed the statutory limit at the time of the accident, if: The wholly dependent child, who is not enrolled in high school, becomes 18 years of age; If enrolled in high school, May 30 of the wholly dependent child's senior year in high school or until the child becomes 19 years of age, whichever occurs first; or the wholly dependent child's 23rd birthday, if such child is a student enrolled full-time in an accredited institution of higher education or vocational education.

Other Dependents

If survivors' benefits are paid to the spouse and/or children, they may not be paid to any other beneficiaries. In the case of unmarried employees leaving no dependent children, any other dependents who were wholly or partially dependent upon the employee may receive compensation.

Dependents other than spouse or children may collect weekly benefits subject to the statutory provisions, until they die, remarry or receive more than 50 percent of their support from another source.

Legal Heirs

If the employee leaves no spouse, dependent children or other dependents either wholly or partially dependent upon the employee, a lump sum payment of \$100,000 shall be made to the legal heirs of the employee, subject to reductions based on employer procured life insurance.

Conditions Affecting Benefits

Drugs and Alcohol

An employer is not liable for workers compensation benefits if an employee is impaired due to the use of alcohol* or drugs** and the impairment contributed to injury or death. This includes the use of prescription or non-prescription medications; benefits may be allowed, however, if:

- the drugs or medications were taken in therapeutic doses; and
- the employee had not been impaired on the job from such medications within the past 24 months.

If it is shown that the employee was impaired at the time of the injury, there shall be a rebuttable presumption that the accident, injury, disability or death was contributed to by such impairment.

An employee's refusal to submit to a chemical test at the request of the employer shall result in the forfeiture of benefits under the Workers Compensation Act if the employer had sufficient cause to suspect the use of alcohol or drugs by the claimant, or if the employer's policy clearly authorizes post-injury testing.

The results of a chemical test shall be admissible evidence to prove impairment if the employer establishes that the testing was done under any of the following circumstances:

1. as a result of an employer-mandated drug testing policy, in place in writing prior to the date of accident or injury, requiring any worker to submit to testing for drugs or alcohol;
2. during an autopsy or in the normal course of medical treatment for reasons related to the health and welfare of the injured worker and not at the direction of the employer;
3. the worker, prior to the date and time of the accident or injury, gave written consent to the employer that the worker would voluntarily submit to a chemical test for drugs or alcohol following any accident or injury;

4. the worker voluntarily agrees to submit to a chemical test for drugs or alcohol following any accident or injury; or
5. as a result of federal or state law, or a federal or state rule or regulation having the force and effect of law, requiring a post-injury testing program and such required program was properly implemented at the time of testing.

*An employee is considered to be impaired from alcohol if the blood alcohol concentration at the time of injury is .04 or more.

**** Confirmatory test cutoff levels (ng/ml)**

Marijuana metabolite 15
 Cocaine metabolite..... 150
 Amphetamines:
 Amphetamine 500
 Methamphetamine..... 500

Opiates:
 Morphine 2000
 Codeine..... 2000
 6-Acetylmorphine..... 10ng/ml
 Phencyclidine 25

Safety Violations: K.S.A. 44-501(a)(1)

Compensation for an injury shall be disallowed if such injury to the employee results from:

1. the employee's deliberate intention to cause such injury;
2. the employee's willful failure to use a guard or protection against accident or injury which is required pursuant to any statutes and provided for the employee;
3. the employee's willful failure to use a reasonable and proper guard and protection voluntarily furnished the employee by the employer;
4. the employee's reckless violation of their employer's workplace safety rules or regulations; or
5. the employee's voluntary participation in fighting or horseplay with a co-worker for any reason, work related or otherwise.

The preceding shall not apply when it was reasonable under the totality of the circumstances to not use such equipment, or if the employer approved the work engaged in at the time of an accident or injury to be performed without such equipment.

Coronary Disease and Stroke

The law does not provide compensation for coronary or coronary artery disease or cerebrovascular injury (e.g., stroke), unless it is shown that the exertion of the work that caused the injury was beyond that required by the employee's usual job duties. Another exception is vascular injury caused by extreme heat.

Prior Disability Ratings/Pre-existing Condition

Compensation for any permanent disability may be reduced by the existence of a rating on any applicable pre-existing disability.

K.S.A. 44-501(e): An award of compensation for permanent partial impairment, work disability or permanent total disability shall be reduced by the amount of functional impairment determined to be pre-existing to the same physical structure as the body part injured. Any such reduction shall not apply to temporary total disability, nor shall it apply to compensation for medical treatment.

K.S.A. 44-501(e)(1): Where workers compensation benefits have previously been awarded through settlement or judicial administrative determination in Kansas, the percentage basis of the prior settlement or award shall conclusively establish the amount of functional impairment determined to be pre-existing. Where workers

compensation benefits have not previously been awarded through settlement or judicial or administrative determination in Kansas, the amount of pre-existing functional impairment shall be established by competent evidence.

Guidelines for Obtaining Medical Treatment

Who Pays?

Employers are responsible for all medical treatment necessitated by a job-related injury or disease. This includes:

- services of a licensed health care provider;
- surgical, hospital and other medical treatment;
- medications, medical and surgical supplies;
- nursing services;
- crutches and other medical apparatus;
- ambulance services; and
- transportation between the employee's home and the place of medical treatment, subject to a minimum of five miles round trip.

If an employer has workers compensation insurance, the insurance carrier is required to pay for applicable medical expenses. Uninsured employers subject to workers compensation laws are still responsible for the medical bills of covered employees.

Employers are legally entitled to choose the treating physician. If an employee self-selects a physician who is not authorized or agreed upon by the employer, the employer is responsible for only the first \$800 in medical bills from such self-selected physicians.

Employer-Ordered Examinations

After obtaining whatever emergency medical care is necessary, an employee shall submit to any reasonable physical examination ordered by the employer. The employer can also require the employee to submit to ongoing examinations – up to twice monthly, or more often if specifically ordered by the Division of Workers Compensation. Employees may forfeit the benefits that are available if they refuse to submit to such examinations. Employees are entitled to know the results of any physical examination ordered by the employer. At the employee's request, the doctor conducting the examination must furnish the employee, within a reasonable time after the examination, a report identical to that sent to the employer or the employer's carrier. Employees are entitled to have their own doctor present at, and participate in, any medical examination ordered by the employer. If this is not allowed, or if employees are not furnished a copy of the medical report, then the examination ordered by the employer will not be allowed as evidence related to the claim.

Fraud and Abuse

Both the Division of Workers Compensation and the Kansas Insurance Department have units dedicated to the investigation of fraudulent or abusive acts and practices that occur with regard to the Workers Compensation Act. Acts or conduct that are considered to be fraudulent or abusive can generally be described as situations in which claimants, employers or companies fail or refuse to follow directives of the Workers Compensation Act. The Workers Compensation Act applies to the following:

- persons claiming benefits under the Workers Compensation Act;
- employers subject to the requirements of the Workers Compensation Act;
- insurance carriers and group-funded self-insurance plans providing coverage for work-related injuries;
- any person, corporation, business or health care facility providing treatment for work-related injuries
- attorneys and other representatives of employers, employees, insurers or other entities involved in the administration of the Workers Compensation Act.

If the director, or the assistant attorney general assigned to the Division of Workers Compensation, has probable cause to believe a fraudulent or abusive act or practice that violates the Workers Compensation Act has occurred, a copy of any order and all investigative reports and any evidence in the possession of the Division of Workers Compensation which relates to such act shall be forwarded to the prosecuting attorney of the county in which the act occurred.

Any person who believes a violation of the Workers Compensation Act has occurred may notify the Division of Workers Compensation immediately and should send the information relating to the alleged violation to the division. The director shall evaluate the facts surrounding the alleged violation to determine the extent, if any, to which violations of the Workers Compensation Act exist. For more information, call (785) 296-4000 or (800) 332-0353; or send email to KDOL.WCFraud@ks.gov.

Any person who has a complaint against an insurance company, or other person/entity regulated by the Kansas Insurance Department, regarding the handling of a workers compensation claim, should contact the Anti-Fraud Division at the Kansas Insurance Department. Complaints may be made by calling (800) 432-2484 or (785) 296-3071, in writing by sending information to the Anti-Fraud Division at 1300 SW Arrowhead Rd., Topeka, KS 66604 or online at www.insurance.kansas.gov.

Coverage and Compliance

The Compliance section monitors and assists employers to ensure that they fulfill two requirements under the Workers Compensation Act:

1. to secure workers compensation benefits for employees and
2. to file written reports of alleged work accidents.

Failure to secure workers compensation benefits or report accidents can result in monetary penalties against the employer. Failure to secure workers compensation benefits can also result in closure of the business.

Per K.S.A. 44-557, “it is...the duty of every employer to make or cause to be made a report to the director* of any accident, or claimed or alleged accident, to any employee which occurs in the course of the employee’s employment and of which the employer or the employer’s supervisor has knowledge, which report shall be made upon a form to be prepared by the director**, within 28 days, after the receipt of such knowledge, if the personal injuries which are sustained by such accidents, are sufficient wholly or partially to incapacitate the person injured from labor or service for more than the remainder of the day, shift or turn on which such injuries were sustained.”

As outlined in K.A.R. 51-9-17, all insurance carriers, group pools and self-insurers are required to use Electronic Data Interchange (EDI) to file First Reports of Injury (FROI) and Subsequent Reports of Injury (SROI) using the Release 3.1 standards. For details contact Techs and Stats, Division of Workers Compensation at (785) 296-4000 or (800) 332-0353, or visit our EDI website at <https://www.dol.ks.gov/workers-compensation/electronic-data-interchange-edi>

*As of January 1, 2014, by “make or cause to be made a report to the director” is meant that an employer must report to the employer’s insurer for workers compensation any accident witnessed by the employer, claimed or alleged, with sufficient timeliness to allow the insurer to file the accident report with the division within 28 days, as required by K.A.R. 51-9-17.

**The requisite form for reporting by the insurer as of January 1, 2014 is outlined in K.A.R. 51-9-17.

When the director has reason to believe an employer has engaged in the knowing and intentional failure to secure the payment of workers compensation to its employees, the director shall issue and serve upon such employer a statement of the charges and shall conduct a hearing in accordance with the Kansas Administrative Procedure Act. The employer may be liable to the state for a civil penalty in an amount equal to twice the annual premium or \$25,000, whichever amount is greater.

The director shall order employers to come under the Workers Compensation Act by:

1. insuring and keeping insured the payment of such compensation with an insurance carrier authorized to transact the business of workers compensation insurance in the state of Kansas;
2. showing to the director that the employer carries such employer’s own risk and is what is known as a self-insurer and by furnishing proof to the director of the employer’s financial ability to pay such compensation for the employer’s self; or
3. maintaining a membership in a qualified group-funded workers compensation pool. The cost of carrying such insurance or risk shall be paid by the employer and not the employee.

For more information, call (785) 296-4000 or (800) 332-0353; or send email to KDOL.WCCompliance@ks.gov or go to www.dol.ks.gov.

Verify Coverage

You can check whether a business has workers compensation coverage [online](#). The website provides public access to portions of the information reported by private workers compensation insurance carriers for use by the Kansas Department of Labor (KDOL). The accuracy of data from any third party cannot be guaranteed by the agency and KDOL is not responsible for the coverage information available through this link.

For additional help with verifying workers compensation coverage in Kansas, call Workers Compensation Coverage and Compliance at (785) 296-4000.

Safety and Health Services

Workplace safety and accident prevention is a key element of the law. This requirement was designed to reduce claims/losses which would hold down premiums for employers. Because rates are based on losses, the prevention of employee accidents through enhanced safety measures is one of the best ways employers can help keep rates down.

By law, insurance carriers and group-funded plans must provide accident prevention programs upon request to their insureds. Notice of such accident prevention programs must appear on the front page of every policy issued after July 1993.

Programs Offered by the Kansas Department of Labor

Consultation: offers assistance to private sector employers in safety and health program evaluations.

Consultants offer advice in the recognition, evaluation and control of hazards in the workplace. Assistance with program initiation and development is available. Training, both formal and informal, is performed in all areas of safety and health. All services are at no cost to the client.

Public Sector Compliance: monitors the public sector – cities, counties, state agencies and school districts – by performing compliance audits under K.S.A. 44-636 and/or K.S.A. 44-575(f). Occupational hazards are identified and program elements are assessed. Hazards must be abated within 60 days. Investigations of employee complaints, near misses and fatalities are also conducted.

Accident Prevention: evaluates insurance companies and group-funded self-insurance plans to ensure that they are offering and providing safety and health services at no charge to their insureds as required by law. The quality and quantity of these services are evaluated by trained consultants by directly reviewing insurance company records and contacting those insured who have requested and been provided services. Accident prevention assistance is available by emailing KDOL.AccidentPrevention@ks.gov. You can also find information online at www.dol.ks.gov.

Safety and Health Conference: the annual Kansas Safety and Health Conference brings industrial, academic, vendor and government safety representatives together. The conference is self-supporting and seeks to address the relevant safety issues in a variety of workshops and presentations.

Workplace safety and health assistance is available by calling (785) 296-4386 or by emailing KDOL.IndSafetyHealth@ks.gov. You can also find information online under Workplace Safety at www.dol.ks.gov.

Ombudsman Services

The Kansas Division of Workers Compensation established a Claimant Advisory Section in 1978. In 1993 the Legislature followed a national trend and, by statute, created the ombudsman program. The workers compensation reform legislation of 1993 mandated an expanded role for the Claims Advisory Section to enable a more proactive approach to assisting all parties in understanding their rights and responsibilities under the Workers Compensation Act.

The division employs full-time personnel who specialize in aiding injured workers, employers and insurance professionals with claims information and problems arising from job-related injuries and illnesses. The ombudsman acts in an impartial manner and is available to provide the parties with information about the current issues within the workers compensation system. For example, the ombudsman has current information on legislative changes or changes due to decisions made by the Workers Compensation Board or the courts. The ombudsman section also can assist with specific issues on current workers compensation claims.

Assisting Injured Workers with:

- Providing general information
- Obtaining medical treatment
- Benefits not being paid or not being paid on a timely basis
- Unpaid medical benefits
- Calculations of benefits
- Timely notification of employer
- Procedures for filing for a hearing
- Obtaining survivors' benefits
- Informal dispute resolution
- Mediation assistance
- Interpretation for Spanish-speaking workers

Assisting Employers/Insurance Companies with:

- Providing general information
- Posting Workers Compensation Notice ([K-WC 40-A](#))
- Providing required information to injured workers ([K-WC 27-A](#) or [K-WC 270-A](#))
- Timely submission of accident reports
- Timely and appropriate payment of medical services
- Election information
- Assistance with death benefit requirements
- Informal dispute resolution
- Assistance with Spanish-speaking workers
- Employer staff training on workers compensation issues

Ombudsman assistance is available either in person or by calling (785) 296-4000 or (800) 332-0353. You also may send an email to KDOL.WC@ks.gov. Additionally, forms are available for download at www.dol.ks.gov.

Employer Services Unit

For technical assistance, and presentations and training for employers, call (785) 296-4000 or (800) 332-0353, or email KDOL.WC@ks.gov

Mediation

Mediation was legislatively created in 1996 (K.S.A. 44-5,117) and can be utilized at any point during the workers compensation process. The statute was amended in 1998 to allow mediation by video conferencing. Mediation is not mandatory or a prerequisite to a hearing and it may be utilized at any time during the worker compensation process. The issues that can be mediated are not restricted to medical or temporary total disability benefits.

What Is Mediation?

Mediation is a means of resolving disputes in an informal and non-adversarial atmosphere. The parties to a dispute use a neutral third party to facilitate the discussion. The mediator has no decision making authority or interest in the outcome to the dispute. The mediator's job is to assist the parties in identifying the issues in dispute and establishing common goals. The key to mediation is allowing the parties to work through their dispute and create their own agreements (self-determination).

Who Are the Mediators?

The mediators are employees of the Division of Workers Compensation who have received special training in the process of mediation. The mediators used by the Division of Workers Compensation meet or exceed the requirements established by K.S.A. 5-501 and amendments thereto, and any relevant rules of the Kansas Supreme Court as authorized pursuant to K.S.A. 5-510, and amendments thereto. Mediators receive training in conflict resolution techniques, neutrality, agreement writing, ethics, role playing, communication skills, evaluation of cases and the laws governing mediation.

Representation and Assistance

Any party may be represented by an attorney at this mediation conference or may request assistance from the Ombudsman/Claims Advisory section. The absence of an attorney during the process does not mean legal representation cannot be obtained later if the dispute is not settled in this informal setting.

For additional information or to schedule a mediation conference, please call (785) 296-4000 or (800) 332-0353. Write to Mediation Section, Kansas Department of Labor, Division of Workers Compensation, 401 SW Topeka Blvd., Topeka, KS 66603-3105. You may send email to KDOL.WC@ks.gov.

Medical Services

The primary function of the Medical Services section is the administration of the Schedule of Medical Fees. The fee schedule is updated and revised on an annual basis to promote health care cost containment, yet insure the availability of necessary treatment and care for injured employees.

The Medical Services section is available to act as a liaison between health care providers, employers, employees, insurance carriers, group-funded pools or self-insured businesses. Additionally, the section conducts informal hearings to assist in the resolution of disputed medical claims and related payments involving health care providers.

For assistance in resolving issues related to fee schedule interpretation, payment disputes, etc., contact the Medical Services section at (785) 296-4000 or fax (785) 296-0025.

Vocational Rehabilitation

Vocational rehabilitation may be provided at the option of the employer or the employer's insurance carrier. General experience has shown that the longer the length of time away from work recovering from an injury, the greater the likelihood that an employee will need vocational rehabilitation to resume suitable work at comparable pay.

If the employer or insurance carrier does not choose to provide for vocational rehabilitation, the employee can ask the rehabilitation administrator for a referral to a provider of such services, at the employee's expense. The employee can also request a referral to the Division of Rehabilitation Services in the Kansas Department for Children and Families.

For assistance with vocational rehabilitation, contact the rehabilitation administrator's office in the Division of Workers Compensation at (800) 332-0353 or (785) 296-4000 or send email to KDOL.WCRehab@ks.gov.

**Kansas Department of Labor
Division of Workers Compensation**

Kansas Department of Insurance

APPLICATION FOR PERMANENT ROAD CLOSURE

Applicant Name: Bradley S. Plaster mailing: 1230 39th St SW
Applicant Address: 412 127th terr. SW Naples, FL
Applicant City/State/Zip: Ft Scott Kansas 66701 34117
Applicant Phone Number: 239-253-4202

Beginning and Ending Legal Description of public road to be considered
For permanent closing:

vacate alley in between Lot 3 and 4
of sub of Lot 1 Block 8
Hiattville, Kansas

PETITIONERS

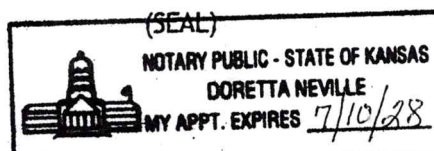
We the owners of property adjacent to the road described above do hereby petition
Bourbon County to permanently close the above described road.

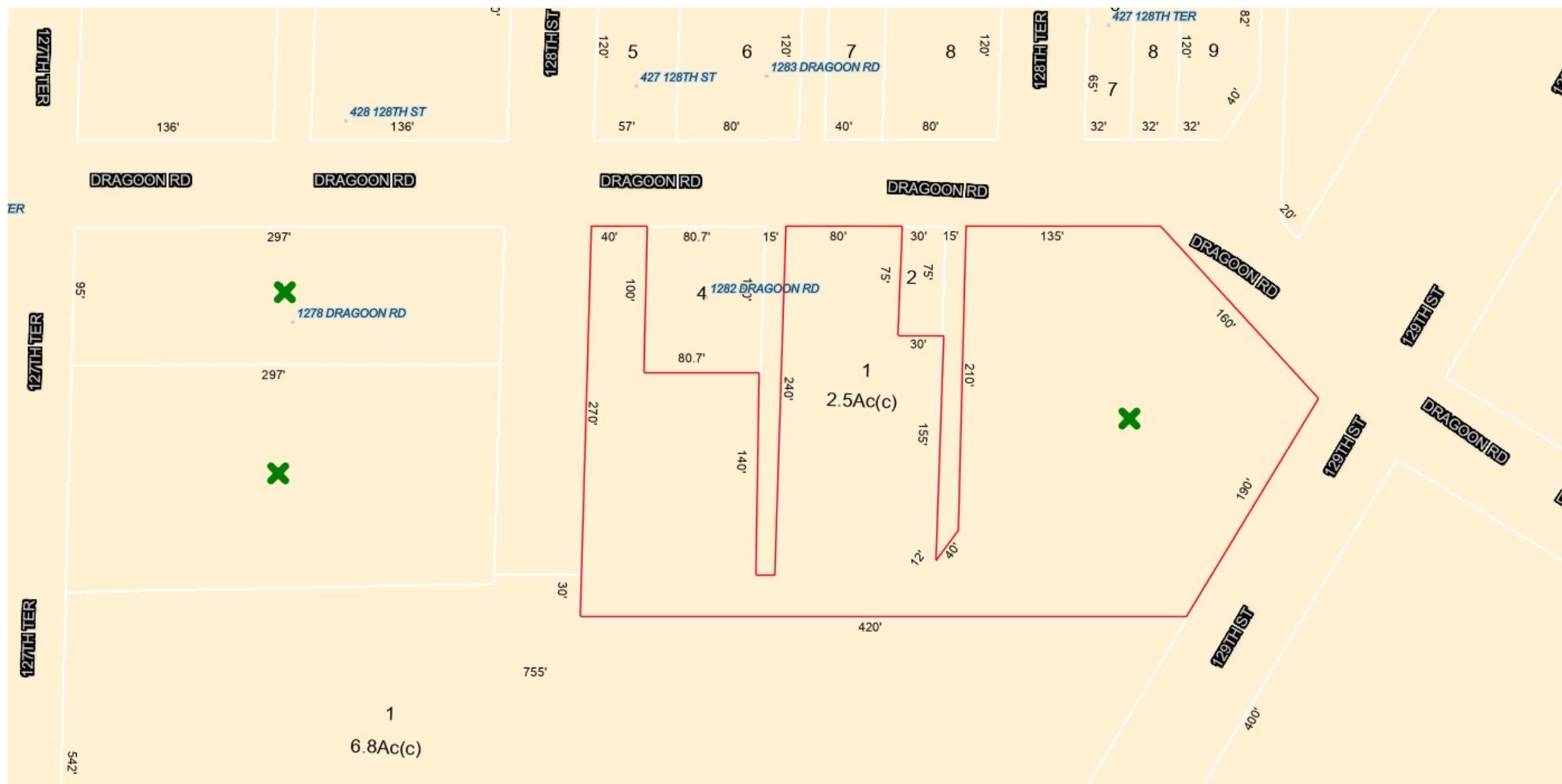
Printed Name	Signature	Address	Date
1. <u>Bradley S Plaster</u>	<u>Bradley S Plaster</u>	<u>1230 39th St SW</u> <u>Naples FL 34117</u>	<u>1-3-2025</u>
2. <u>Louella Howard</u>	<u>Louella Howard</u>	<u>440 180th Fort Scott, KS</u> <u>66701</u>	<u>4-13-2025</u>
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____
6. _____	_____	_____	_____
7. _____	_____	_____	_____
8. _____	_____	_____	_____

Notarized Signature of person carrying petition
Bradley Plaster Bradley S Plaster personally witnessed the signing of this petition by each person listed above.
(Printed Name) (Signature)

State of Kansas
County of Bourbon
Signed or attested before me on 1/3/25 (date) by Bradley S Plaster (name of person).

Doretta Neville 7/10/28
(Signature of Notarial officer) (Expiration Date)





Application for Permanent Road Closure

Applicant Name _____

Applicant Address _____

Applicant City/State/Zip _____

Applicant Phone Number _____

Please provide the beginning & ending legal description of the public road to be considered for permanent closing.

PETITIONERS

We the owners of property adjacent to the road described above do hereby petition Bourbon County to permanently close the above described road.

Printed Name - Owner of Property

Signature

Address of adjacent Property

Date

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Notarized Signature of person carrying the petition

I personally witnessed the signing of this petition by each person listed above.

(Printed Name)

(Signature)

State of Kansas
County of Bourbon

Seal

Signed or attested before me on _____ by _____.
(Date) (Name of petitioner)

Signature of Notary

Expiration Date

We the commissioners of Bourbon County viewed the raod to be considered for permanent closure on the _____ day of _____, 20____, with the above legal description, and feel that by permanently closing the described road it will not inconvenience anyone, therefore we the commissioners of Bourbon County close the described road.

Dated this _____ day of _____, 20____.

Attest:

Bourbon County Commissioners, Bourbon County, KS

Chairman

Commissioner

Commissioner

Susan E. Walker, Bourbon County Clerk

Instructions for Permanent Road Closure Application

1. Application completed
2. Legal Description - can be obtained from the Register of Deeds
3. Any property owners adjacent to the property must be given the opportunity to sign the petition.
4. Petitioners signature notarized.
5. After submission to the county clerk the commissioners will schedule a viewing date or view the road to be considered for permanent closure.
6. Legal publication in the Fort Scott Tribune will be required, notice on Facebook & Bourbon County website, and certified mailed notices will be sent to all adjacent property owners.
7. Once all steps above are completed the commission will schedule a meeting to discuss and take action on the application for road closure.
8. If approved, a resolution will be adopted.
9. The original copy of the application and resolution will be kept in the County Clerk's office. A copy of the resolution and application will be given to the Register of Deeds and Public Works.

Statutory Guidance

68-102. Laying out, altering or vacating roads. (a) Upon petition of any adjacent landowner, the board of county commissioners may lay out, alter or vacate a road. The board of county commissioners also may layout or alter any road when deemed necessary by the board.

(b) The board of county commissioners may vacate any road in the county whenever the board determines such road is not a public utility by reason of neglect, nonuse, or inconvenience or from other cause or causes such road has become practically impassable and the necessity for such road as a public utility does not justify the expenditure of the necessary funds to repair such road or put the same in condition for public travel.

(c) Notice of the laying out, alteration or vacation of any road shall be given in the manner provided by K.S.A. [68-102a](#), and amendments thereto.

History: L. 1911, ch. 248, § 2; R.S. 1923, 68-102; L. 1931, ch. 243, § 1; L. 1945, ch. 265, § 1; L. 1951, ch. 374, § 1; L. 1997, ch. 74, § 5; L. 1999, ch. 146, § 1; July 1.

68-102a. Same; notice. Before any road is laid out, altered or vacated without the presentation of a petition, the county clerk shall give notice of the proposed action by publication once in the official county newspaper and by sending notice by certified mail to each owner of property adjoining the road, at the address where the owner's tax statement is sent. The notice shall set forth a description of the road proposed to be laid out, altered or vacated. Proceedings for the award of damages, if any, to the property owners affected by such action, and any appeal therefrom, shall be made in the same manner as provided in K.S.A. [68-107](#), and amendments thereto. Any person or persons may make written application to the county commissioners for payment for damage to property caused by such action. The county commissioners shall not award damages unless there has been filed with the county clerk, within 12 months after the entering of the order laying out, altering or vacating such road, a written application giving a description of the premises for which damages or compensation are claimed. The county commissioners shall determine the amount of damage sustained, if any, by such claimant. All applications for damages shall be forever barred unless they are presented as provided by this act.

History: L. 1931, ch. 243, § 2; L. 1981, ch. 173, § 67; L. 1999, ch. 146, § 2; July 1.

Bourbon County 2026 Budget Timeline

Schedule if Not Exceeding RNR			
Schedule if Exceeding RNR			
March	03.10.25	Reg Mtg	Budget Worksession 5:45
	03.17.25	Reg Mtg	
	03.24.25	Reg Mtg	
	03.31.25	Reg Mtg	
April	04.07.25	Reg Mtg	
	04.14.25	Reg Mtg	
	04.21.25	Reg Mtg	
	04.28.25	Reg Mtg	
May	05.05.25	Reg Mtg	
	05.10.24	Event	County Treasurer provides MV estimates to Taxing Entities
	05.12.25	Reg Mtg	
	05.19.25	Reg Mtg	
	05.26.25	Reg Mtg	HOLIDAY
June	06.02.25	Reg Mtg	
	06.09.25	Reg Mtg	
	06.15.25	Event	County Clerk provides AV estimates to Taxing Entities
	06.16.25	Reg Mtg	
	06.23.25	Reg Mtg	
	06.30.25	Reg Mtg	
July	07.07.25	Reg Mtg	
	07.14.25	Reg Mtg/Event	Determine RNR intent for Budget
	07.20.25	Event	RNR Intent to County Clerk
	07.21.25	Reg Mtg	
	07.28.25	Reg Mtg	Approval of publication of budget if not exceeding RNR
	07.30.25	Event	Must publish by this date if not exceeding RNR (10 Days)
August	08.01.25	Event	County Clerk notice to taxpayers of RNR Hearings & Proposed Tax Rates
	08.04.25	Reg Mtg	
	08.11.25	Reg Mtg	5:30 Budget Hearing if not exceeding RNR
	08.18.25	Reg Mtg	
	08.25.25	Reg Mtg/Event	Budget due to County Clerk if not exceeding RNR Approve publication of budget on Sept 3 (no later)
September	09.01.25	Reg Mtg	HOLIDAY
	09.03.25	Event	Must publish by this date for budget and RNR hearing (10 days)
	09.08.25	Reg Mtg	
	09.15.25	Reg Mtg/Event	Approval of Budget & RNR Hearing if exceeding RNR
	09.22.25	Reg Mtg	
	09.29.22	Reg Mtg	
OCT	10.01.25		Budget due to County Clerk if exceeding RNR

There must be 10 days between the official publication in the newspaper and formal hearings.

THE BOARD OF COUNTY COMMISSIONERS OF BOURBON COUNTY, KANSAS

RESOLUTION

WHEREAS, the 1961 session of the legislature in section 19-4001 to 4009 authorized the formation of mental health centers established with one or more counties, and

WHEREAS, Such a mental center has been organized by Allen, Neosho and Woodson Counties and has been in operation for some time and

WHEREAS, these counties have invited Bourbon County, Kansas to participate in this Mental Health Center under the provision of the statutes referred to above, and

WHEREAS, The Board of County Commissioners of Bourbon County, Kansas, have found from the expression of the people of the county a desire to participate in such a move,

NOW THEREFORE, We the Board of County Commissioners of Bourbon County, Kansas, in regular session assembled this 25th day of April do hereby resolve that Bourbon County be associated with Neosho, Allen and Woodson Counties in the Mental Health Center, now located at Humboldt, Kansas, and further that a levy of one-half mill be placed upon the tangible properties of Bourbon County for the support of this Mental Health Center.

Witness our hands at Fort Scott, Kansas this 25th day of April.

THE BOARD OF COUNTY COMMISSIONERS
OF BOURBON COUNTY, KANSAS

Robert H. Smith
Chairman

Leslie Brooks

Charles Brown
Commissioners

ATTEST:

Nola Graham
County Clerk

Juvenile Detention Data

Month	Number of Juveniles					# of Days per Mo for All Juveniles				
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
December	3	4	1	1		49	54	3	31	
November	3	4	3	1		62	97	25	1	
October	3	4	1	0		45	107	50	0	
September	1	4	1	1		13	51	3	13	
August	0	2	1	1		0	34	15	3	
July	1	1	1	1		5	31	23	12	
June	2	2	1	1		4	50	8	25	
May	0	3	1	0		0	59	31	0	
April	3	1	3	2		49	9	45	21	
March	1	0	1	2	0	31	0	31	39	0
February	1	1	1	2	1	27	17	28	38	10
January	1	1	1	3	2	10	31	31	66	11
Total Juveniles	19	27	16	15	3	295	540	293	249	21

Contract Cost Per Day	\$ 236	\$ 236	\$ 221	\$ 270	\$ 368
Contract Cost Per MO.	\$ 7,188	\$ 7,181	\$ 6,724	\$ 8,219	\$ 11,202
Contract Cost Annually	\$ 86,256	\$ 86,172	\$ 80,688	\$ 98,628	\$ 134,424

Actual Annual Cost based on # of Juveniles and actual days in	\$ 69,714	\$ 127,487	\$ 64,771	\$ 67,283	
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County Clerk

From: Michael J. Hoyt <lawyerupva01@yahoo.com>
Sent: Thursday, April 24, 2025 9:14 AM
To: Susan Walker; County Clerk
Subject: Agenda for 4-28-2025

Susan:

Please request from the Chairman I would like to be on the agenda for Monday to provide a quick briefing on the legislative update receive this week at the KAC meetings.

I would or could do this during public comments, but I will be running from a 5pm Land Bank meeting at City Hall, which is usually a short meeting but may not coincide with the public comment call on the agenda.

Best regards,

Michael J Hoyt

Freeman Emergency Services Sales Tax Allocations

				Not Received on GL										
	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Countywide Use Tax	\$ 12,558.57	\$ 13,933.87	\$ 15,573.93	\$ 12,150.62										
Countywide Sales Tax	\$ 46,232.44	\$ 52,695.36	\$ 45,886.46	\$ 40,081.48										
	\$ 58,791.01	\$ 66,629.23	\$ 61,460.39	\$ 52,232.10										
Reimburse Cities/Counties														
See email below														
Freeman Allocation				\$(186,880.65)										
Total Cash Balance	\$ 58,791.03	\$ 125,420.26	\$ -	\$ 52,232.10	#####	#####	#####	#####	#####	#####	#####	#####	#####	

As discussed on the phone, the distribution ratios on Bourbon County's 0.25% EMS tax were inadvertently applied to the October and November 2024 distribution. This resulted in \$114,837.39 being distributed to the EMS project that should have been distributed to the other two Bourbon County projects as well as the cities within Bourbon County.

Below are the amounts that should be applied to the other county projects as well as the amounts owed to the cities. Can the county transfer those funds directly to the cities?

I have also attached my spreadsheet with the complete calculations. The transfer amounts are in the orange box on the right.

I apologize for the error and the inconvenience to the county. Please let me know if you have any questions.

	Total to transfer
Bronson	\$ 1,176.38
Fort Scott	\$ 40,096.58
Fulton	\$ 692.58
Mapleton	\$ 366.45
Redfield	\$ 341.32
Uniontown	\$ 1,579.28
Balance of County	\$ 37,773.88
Dedicated (Jail)	\$ 32,810.90
Dedicated (EMS)	\$ (114,837.39)

Amy Kramer
Financial Economist | Office of Policy and Research

Kansas Department of Revenue
109 SW 9th Street | Topeka, KS 66612
Phone: 785-291-3580 | Fax: 785-296-7928
amy.kramer@ks.gov | www.ksrevenue.org

April 23, 2025

Bourbon County Commissioners

210 S. National Ave.

Fort Scott, KS 66701

Commissioners,

The Board of Timberhills Township Cemetery has a vacant Treasurer position due to David Scharenberg moving out of the district. Our Board has met and recommends Rebecca Whisenhunt to fulfill the remainder of David's term as Treasurer.

Respectfully submitted,

David Scharenberg
Woodrow Brock