

# Bourbon County Commission Meeting

## Meeting Agenda

Jun 22, 2026, 5:30 PM

210 S National Avenue, Fort Scott, KS 66701

1. Call Meeting to Order
2. Pledge of Allegiance
3. Prayer – Commissioner Motley
4. Introductions
5. Approval of Agenda
6. Approval of Minutes
  - a. 06/15/26
  - b. 05/11/26 (Revised)
  - c. 04/13/26 (Revised)
7. Approval of Accounts Payable 06.18.26 \$83,374.82
8. Approval of May 2026 Financials
9. Special Appearances
10. Public Comments
11. Department Updates
  - a. Landfill – Blake Hurd
12. Old Business
  - a. Jarred Gilmore Phillips 2026 Audit Engagement
  - b. SEK Juvenile Detention Center Discussion
  - c. American Flag Purchase
  - d. Procedures for Adopting Resolutions
13. New Business
  - a. Statement/Discussion – Commissioner Allen
  - b. Find Resolution – Commissioner Milburn
  - c. Resolution 25-26 Cancellation of Warrant Checks – Walker
  - d. Heartland Business Licenses Annual Billing
14. Future Agenda Topics
  - a. Public Works Budget Work Session 06.29.26
15. Commission Comments
16. Adjournment

# Bourbon County Commission Meeting

## Meeting Minutes

June 15, 2026, 5:30 PM

210 S National Avenue, Fort Scott, KS 66701, US

### Citizen Attendance

Don George, KDWP, Jacob Strecker & Trystan Smittle INA Alert, Lou Howard, James Crux, Clint Walker, Teri Hulsey, Jason Silvers, Marlen Merida, Kyle Parks, Mark Warren, Jason Yount, Nick Graham, Michael Hoyt for all or some of the meeting.

### Call Meeting to Order

The Bourbon County Commission Meeting was called to order by Chair Samuel Tran, District 1 Commissioner, at 5:30 PM on Monday, June 15, 2026, at 210 S National Avenue, Fort Scott, KS 66701.

### Pledge of Allegiance

The Pledge of Allegiance was recited by those in attendance.

### Prayer

The invocation was delivered by Commissioner Joe Allen, District 3.

### Introductions

Chair Tran introduced the members of the Board of County Commissioners. Present at the meeting were:

Present: Commissioner Samuel Tran (District 1, Chair), Commissioner David Beerbower (District 2), Commissioner Joe Allen (District 3), Commissioner Gregg Motley (District 4), Commissioner Mike Milburn-Kee (District 5), and County Clerk Susan Walker.

Chair Tran reminded all attendees to silence cell phones and electronic devices, requested that sidebar conversations be taken outside, and directed members of the public wishing to address the board to complete a white comment card available outside the door.

### Approval of Agenda

Before proceeding, Commissioner Milburn-Kee noted that approval of the agenda had been omitted and requested it be added. Chair Tran acknowledged the oversight and opened the floor for modifications.

Commissioner Milburn-Kee requested that Public Comments be moved up on the agenda to just below Item VII (Minutes). She also requested that a Public Works item regarding Hidden Valley Road with Kenny Allen be inserted just above Public Comments, explaining that Mr. Allen needed to leave for another engagement. Additionally, she requested that Don George with KDWP be added to Special Appearances to speak about a grant. Chair Tran asked Mr. George how long his presentation would take, to which Mr. George replied, "With no questions, fourteen and a half minutes." Chair Tran suggested placing him first in Special Appearances.

Commissioner Beerbower requested the addition of the signing of Resolution 22-26, which had already been approved, under Old Business as item D.

Chair Tran noted the removal of the MOU Grant item with Melissa Trim from Department Updates. He also confirmed that Item I (Commission Comments) listed at the very top of the agenda was a duplicate and should be stricken, as Commission Comments already appeared at the end of the agenda.

Motion to adopt the agenda as amended was made by Chair Tran and seconded by Commissioner Milburn-Kee. The motion carried unanimously.

## Accounts Payable 06.05.26 \$184,461.59

Chair Tran moved approval of the June 5, 2026, accounts payable batch. Before the vote, Commissioner Milburn-Kee raised a concern regarding two duplicate line items she had previously discussed with Public Works Director Kenny Allen. Specifically, on pages 4 and 6 of 21 of the batch, there appeared a charge from vendor Murphy for "training on rock crusher" in the amount of \$3,924.50, appearing twice for a total of \$7,849.00. Commissioner Milburn-Kee explained that the training had been very short, and Mr. Allen had not been aware he would be charged approximately \$8,000. She noted Mr. Allen intended to dispute these charges with the vendor.

Motion to approve Accounts Payable for 06/05/26 in the amount of \$184,461.59, setting aside the two Murphy checks pending vendor dispute, was made by Commissioner Milburn-Kee and seconded by Chair Tran. The motion carried unanimously.

## Accounts Payable 06.12.26 \$833,269.76

Chair Tran presented the June 12, 2026, accounts payable batch. There was no discussion specific to this batch.

Motion to approve Accounts Payable for 06/12/26 in the amount of \$833,269.76 was made by Commissioner Milburn-Kee and seconded by Commissioner Motley. The motion carried unanimously.

## Public Works — Hidden Valley Road

(Added to agenda per amendment)

Public Works Director Kenny Allen presented a formal written summary of his review regarding the request for Bourbon County to assume maintenance of the Hidden Valley Road system. Mr. Allen read from a prepared statement, with Commissioner Milburn-Kee noting that approximately 30 or more residents of the Hidden Valley/Mapleton area had contacted her following a Facebook post suggesting the county would assume full responsibility.

Mr. Allen's report outlined the following key findings:

The Hidden Valley roadways are not part of the county-maintained system and have never formally been so. The only county-related action was a 2017 resolution (Resolution 12-17) adopted solely for law enforcement access and patrol purposes for public safety. No public easements or right-of-way dedications have been established for these roads, as verified with the Register of Deeds. As a result, the roads have historically functioned as private infrastructure.

The current road system does not meet county roadway construction standards. Key deficiencies include lack of an engineered road base, inadequate drainage systems, and inconsistent right-of-way widths. Mr. Allen stated that bringing these roads to a condition suitable for county maintenance "would require substantial reconstruction rather than routine maintenance." He noted that limited past maintenance had been done through private arrangements between the homeowner's association and an individual equipment operator using non-county equipment — specifically referencing that Jerry Heckman and his son had done grading work on weekends for cash. This work was not part of the county maintenance system.

Mr. Allen further noted that assuming responsibility would require significant upfront capital investment followed by ongoing obligations, placing "substantial strain on the existing road maintenance budget." He drew a parallel to Linn County's treatment of the Sugar Valley subdivision, which Commissioner Jim Johnson had confirmed Linn County also does not maintain due to similar infrastructure concerns.

His report concluded: "At this time, the county does not have the infrastructure capacity or budgetary flexibility to incorporate the Hidden Valley Road System into the maintained county network. Any future consideration should require full roadway reconstruction to county standards and formal dedication of road right-of-way."

Commissioner Beerbower asked clarifying questions, confirming that the county had never formally maintained these roads at any time, and that the 2017 resolution was only for sheriff's access. Mr. Allen confirmed this, adding that while a couple of county operators had previously used a county grader there informally, no materials had ever been provided or paid for by the county.

Commissioner Motley raised the question of whether the county had a legal obligation, suggesting counsel's opinion be sought. Chair Tran confirmed he had spoken with county counsel, Bob Johnson, that morning, and that counsel's conclusions aligned precisely with Mr. Allen's report — no easement, no legal standing to be on the property, no funding or manpower, and no precedent. Chair Tran characterized it as a significant liability concern.

Commissioner Milburn-Kee then introduced a proposed resolution to memorialize these findings formally, explaining that without memorializing the decision, the issue tends to resurface when board membership changes. She read the full text of the proposed resolution into the record.

The resolution, to be designated Resolution 23-26, clarified that Resolution 12-17 was a limited law enforcement access designation only; confirmed the county had never performed, undertaken, or authorized maintenance of Hidden Valley private roads; reaffirmed that the Hidden Valley Homeowners Association retains full responsibility for ownership, control, and maintenance; and formally declined acceptance of these roads into the county road maintenance system at this time. The resolution further stated that nothing therein should be construed to create any duty, obligation, or liability on the part of Bourbon County.

There was brief procedural discussion when Michael Hoyt attempted to interject. Chair Tran noted he had not called upon that individual, stating, "Point of order, sir. I did not call upon you."

Commissioner Allen confirmed he had no questions. Commissioner Motley had no questions. The board expressed general readiness to vote without delay.

Motion to adopt resolution 23-26 clarifying Resolution 12-17 and confirming that Hidden Valley Roads have not been accepted into the Bourbon County Road Maintenance System was made by Commissioner Milburn-Kee and seconded by Commissioner Beerbower. The motion carried unanimously.

The resolution was signed by the commissioners in attendance. Mr. Allen was thanked for his thorough report and excused.

## Public Comments

(Moved up per agenda amendment)

### Tristan Smith — INA Alert Security Systems

Tristan Smith appeared before the board to introduce his company, INA Alert, noting they had upcoming projects with Fort Scott Community College and were exploring whether they could serve the county. He described his company as "a one stop shop" for camera systems, door access systems, and intrusion systems, and noted they work with county and government agencies across the state of Kansas.

Commissioner Milburn-Kee noted that the county already operates under a single vendor — Stronghold, its IT company — which manages key cards and cameras, though she acknowledged that Stronghold had indicated a new camera system would likely be needed in the future.

Jacob Stracker, identified as one of the owners of INA Alert, approached and elaborated on the company's background. He noted INA Alert works with approximately 47 counties across Kansas, including Miami County, Anderson County, and Allen County, and their systems are used in courthouses, jails, and high-profile venues. He stated the company started with three people in his father's garage and has grown to 67 employees, operating out of Ellinwood, Kansas with satellite offices in Lawrence and Wichita.

Mr. Stracker provided rough cost estimates when asked by Chair Tran: PTZ cameras range from approximately \$250–\$750 on the low end to \$2,000–\$5,000 per camera installed on premium systems with AI features such as facial recognition and vehicle tracking. He cautioned, "You can get a PTZ camera [at the low end]. You're not

gonna like it." Chair Tran asked about warranty terms and inner duct reuse. Mr. Stracker confirmed that existing conduit infrastructure could be reused as long as it was not proprietary, though he noted the county's current cameras appeared to be Ubiquiti, which he believed might be proprietary.

Mr. Stracker offered a complimentary on-site engineering evaluation. Chair Tran thanked both presenters and noted the county would be in touch.

Mark Warren — Water Drainage Concerns

Mark Warren of Uniontown appeared before the board, noting he owns approximately 500 acres in Bourbon County and wished to raise water drainage concerns affecting three of his properties.

Mr. Warren explained that his son is a beginning farmer working his properties and has had to replant crops repeatedly due to standing water that, during heavy rains, flows across fields rather than channeling to Paint Creek and downstream. He stated that Public Works had been out multiple times, but the problem remained unresolved. "I don't know why we can't seem to get that," he said, noting that both former Public Works Director Eric Bailey and current Director Kenny Allen had visited the site on 120th Road south of Redfield without achieving a lasting fix.

His second concern involved Limestone Road southeast of Uniontown — a road he described as the "Old River Road" that he remembered as a dirt road with side ditches in his childhood, but which now appeared to lack ditching. He asked whether that road was county-maintained and who bore responsibility for its upkeep.

His third concern was on Kansas Road west of Highway 3 south of Uniontown, where water was ponding at the bottom of a grade and spreading into fields. He suggested that an additional culvert west of an existing installation might direct water more effectively to the Marmaton River.

Commissioner Milburn-Kee responded, noting that she also lives along the Little Osage and experiences similar drainage issues. She indicated she had received multiple videos from Mr. Warren previously. She stated she could not provide answers at that moment since the matter required research, but asked Mr. Warren to provide his contact information and photos directly to her. She gave Mr. Warren her phone number for him to text photos. Commissioner Beerbower confirmed he had seen videos from Mr. Warren in the past. Mr. Warren was thanked for his time.

## Minutes 06.01.26

Commissioner Milburn-Kee raised a concern about a previously approved and posted set of minutes — specifically the April 13th minutes — in which a change she had requested at the April 20th meeting was recorded as directed but never actually made in the April 13th minutes. She indicated she would mark the correction and provide it to the clerk for re-signing.

Chair Tran raised a broader concern about the minutes style, particularly referencing the May 11th, 2026 minutes. He expressed that the current AI-generated minutes, while efficient, contained language that he felt did not belong in formal meeting minutes — phrases such as "attempted to," "push back gently," and "echo this point forcefully." He stated: "I think that's a little bit much. I think we need to go back to just reporting what people say and leave it alone and not paint certain commissioners in a bad light." He clarified the concern was not specific to one commissioner but applied broadly and called for a more neutral tone in the final record.

County Clerk Walker explained that the minutes are AI-generated and that she does not add editorial content. She noted the system has three versions — long, medium, and short — and that she had recently been using the long version after previously being criticized for not providing enough detail. Chair Tran acknowledged this, stating clearly he was not directing the clerk — as an elected official — on how to perform her job, but that the output did not meet his personal expectation.

Clerk Walker raised a procedural matter about how to properly record a dual motion from that meeting. Commissioner Milburn-Kee indicated she had a recording clip and stated the motion was for "no action," which was how she and others had voted. Clerk Walker indicated she would record the minutes verbatim in that case.

Regarding the addition of payroll registers to the agenda:

Commissioner Milburn-Kee moved to amend the agenda to include approval of two payroll registers. Commissioner Beerbower seconded and all approved.

Motion to approve the Minutes of June 1, 2026 as presented was made by Chair Tran and seconded by Commissioner Beerbower. The motion carried unanimously.

Motion to approve Payroll Register Process Number 20260615-01 (check date 06/15/26) and Payroll Register Process Number 20260612-01 (check date 06/12/26) was made by Commissioner Milburn-Kee and seconded by Chair Tran. The motion carried unanimously.

Commissioner Milburn-Kee briefly explained that one of the payroll registers was the result of a supervisor inadvertently leaving three days off an employee's time when submitting for approval, creating the need for a corrective supplemental payroll.

## Special Appearances

### Don George — Grant Termination / Elm Creek Lake

Don George, District Fisheries Biologist with the Kansas Department of Wildlife and Parks (KDWP), introduced himself and provided a brief overview of KDWP's ongoing partnership with Bourbon County, noting he has served the county since 1986. He explained that KDWP pays the county approximately \$4,000 annually in exchange for free access at Elm Creek Lake, and that the county uses those funds for mowing, trash pickup, and fish feeding. He noted KDWP also stocks channel catfish annually at a value of approximately \$4,500 per year and has made substantial long-term investments in the lake's fishery.

The primary purpose of Mr. George's appearance, however, was to recommend that the board formally terminate an outstanding grant that had been in place for five years without action. He explained: "I have not heard anything from the county in basically those five years. I've been here every year to talk about this." He noted that the cost estimates used in the original grant application were now significantly outdated due to the passage of time and stated: "I would suggest that you terminate this grant."

Mr. George explained the grant had been intended to fund renovation of a significant problem — a large hole in the dam at Elm Creek Lake — and that the original estimates called for the county to contribute approximately \$121,000 (primarily through in-kind labor, equipment, and clay fill) against KDWP's contribution of \$40,000. He noted that by the time the board last discussed this, the estimated cost had inflated well beyond those figures.

Commissioner Beerbower asked for clarification on the timeline and construction records. Mr. George noted the dam was a WPA-era structure and that, to his knowledge, the county has no records of how it was constructed, making accurate cost estimation difficult: "It is kind of hard to accurately estimate when you remove that face of the dam what you are going to find."

Mr. George emphasized the lake's importance to the county: "It is an important part for recreation for Bourbon County. It's an important tourism place." He added that his fish stocking at the lake had declined in recent years because he could not be assured of consistent water levels: "I am not sure that my investment is a smart thing to do." He made clear that resolving the dam issue was a prerequisite for restoring full stocking levels.

Commissioner Milburn-Kee asked whether grants existed for building improvements or fish stocking separately. Mr. George explained that all stocking is coordinated through KDWP and him personally, with most fish produced internally by the agency. He noted that grant funds for stocking are rare, generally limited to special occasions such as trout programs.

Mr. George invited the commissioners to contact him for a tour of all KDWP activities in Bourbon County and encouraged them to pursue a new grant application in May 2027 once the dam situation has been properly assessed by an engineer. He provided his cell phone number for contact.

Motion to terminate the existing Elm Creek Lake renovation grant was made by Commissioner Motley and seconded by Commissioner Beerbower. The motion carried unanimously.

### Planning Commission Presentation — Tran

Brian Ashworth, representing the Bourbon County Planning Commission, appeared along with colleagues to present the commission's recommendation following a competitive interview process for a contractor to develop the county's Comprehensive Plan and Zoning Code.

Mr. Ashworth explained that since their last appearance before the board, the Planning Commission had conducted robust interviews with three firms. After considerable deliberation, the commission unanimously recommended Confluence as the contractor of choice. He described the selection rationale in detail: while Confluence was the most expensive of the three firms, the commission felt they would "represent the county the best" and demonstrated strong community engagement capability. The second firm, Foster and Associates, was less expensive and technically knowledgeable, but Mr. Ashworth noted that "none of us felt like we got very good feedback and a good feeling from him that he would represent us the way we needed to and engage the community." The third firm, MPC, also performed well and offered digital and in-person engagement methods.

Mr. Ashworth noted that Confluence had expressed willingness to reduce costs in certain areas. Specifically, the proposal included a fee for an outside attorney to review the zoning code, which could be removed if the county preferred to use its own counsel. Additionally, the number of public engagement meetings could be reduced, though the commission did not recommend that. He also noted that if the county committed to both the Comprehensive Plan and the Zoning Code work simultaneously, Confluence could overlap the two toward the end of the planning phase, which would reduce the total cost of zoning.

The financial figures presented were: \$105,500 for the Comprehensive Plan and \$46,500 for the Zoning Code, for a combined total of approximately \$152,000, inclusive of all costs as proposed.

Commissioner Beerbower confirmed he had received a copy of the proposal. Chair Tran noted he had studied the materials and, while not enthusiastic about the price, stated: "I like the fact that this document, when it comes to fruition, gives people within this community a blueprint — people coming into this community a blueprint. So, we and the city can use it, we could use it, entrepreneurs who come to this community can use it, and industry can use it."

Chair Tran asked whether the zoning portion could be executed at a later date if budget required phasing. Mr. Ashworth indicated that was possible but cautioned that the cost savings came from Confluence knowing in advance that both pieces of work would proceed together. The planning commission colleague added that committing to both simultaneously "cheapens it up quite substantially."

Chair Tran also asked whether the planning commission had yet conducted a best-and-final offer negotiation. Mr. Ashworth confirmed they had not, deferring to the board, noting: "None of us felt like it was our place to do best and final offers." Chair Tran acknowledged this as appropriate and stated he would like the board's vote to serve as direction to proceed toward a final negotiated contract.

Chair Tran also formally requested that the Planning Commission remain the primary liaison — what he called "the belly button" — for this process going forward, including making recommendations on the number and format of community engagement meetings. Mr. Ashworth agreed.

Commissioner Motley indicated he had not yet read the full proposal and declined to vote in favor, abstaining rather than voting against.

Motion to select Confluence as the contractor of choice to implement the Comprehensive Plan and Zoning Code Regulation for Bourbon County was made by Chair Tran and seconded by Commissioner Beerbower. The motion carried 4-0, with Commissioner Motley abstaining.

The Planning Commission was thanked and excused. Chair Tran requested Mr. Ashworth return with a final negotiated contract for formal execution.

## Department Updates

### MOU Grant — Melissa Trim — Tran

This item was removed from the agenda prior to the meeting per Chair Tran's direction.

### Website Access — Walker

County Clerk Walker stated she had sent an email on approximately May 30th requesting access to the front page of the county website. She explained that she, Jennifer, and Emergency Management Director Lou needed front-page access primarily for legally required publications that must remain publicly visible for a set number of days. Lou Howard also noted a specific need to update the Code Red emergency notification icon to reflect the program's transition to "Genesis," a change she had been unable to make without front-page access.

Commissioner Beerbower asked about current access levels. Commissioner Milburn-Kee explained that all commissioners and several others have full access, while department heads have access only to their individual pages. Clerk Walker noted that the finance page, which she previously managed, was no longer being actively maintained by anyone.

Discussion ensued about the best approach. Chair Tran suggested that rather than granting broad front-page access, the county should work with the website provider, Matt, to create dedicated, segmented "window boxes" on the front page — one for the clerk, one for the treasurer, one for emergency management, etc. — each controlled by the respective department without granting overall front-page editing rights. He noted: "There's other ways of skinning this cat."

Commissioner Beerbower suggested the administration reach out to Matt to get a cost estimate for this type of modification.

The board would direct the executive assistant to contact the county website provider to obtain a cost estimate for creating dedicated front-page publication modules for the relevant departments. The matter was tabled pending that inquiry.

## Election Request — Walker

County Clerk Walker formally presented a written request for use of the Commission Room and hallway space, custodial assistance, and Public Works transportation support for the upcoming primary and general elections. Key dates included early voting setup on July 17 and October 16, primary election on August 4, 2026, and general election on November 3, 2026. She also requested the room for election school on July 18 and October 17. She noted the room would be needed on election nights for poll workers to process write-in candidates manually. She explained Public Works assistance was needed to transport election equipment to polling locations the day before each election.

Commissioner Milburn-Kee made a motion to deny use of the Commission Room, citing concerns related to a prior incident she did not elaborate on in detail, but noted she did not want the issue to "resurface or anything remotely." Her motion included approval of Public Works and custodial assistance.

Clerk Walker expressed serious concern, stating: "I do not have another location. And if it costs money for me to have to go rent someplace, that is not in my budget." She also stated the room had been used for this purpose for "tons of years" and that she runs a legally secure election within it.

Commissioner Tran questioned whether the room was secure and whether the clerk was asking for a "favor."

Commissioner Milburn-Kee's motion was seconded by Commissioner Tran.

Commissioner Allen asked how many election Mondays would be affected. The answer was four. He noted that by 4:30 PM the election activity was concluded, which he felt reduced the impact on evening commission meetings.

Commissioner Motley and Commissioner Beerbower both expressed confusion or disagreement with denying the room, with Commissioner Beerbower stating, "I'm baffled."

Motion to deny use of the Commission Room for election activities while approving Public Works and custodial assistance was made by Commissioner Milburn-Kee and seconded by Commissioner Tran. The motion Failed, with Commissioner Motley, Beerbower and Allen voting in opposition and Commissioner Tran joining Commissioner Milburn-Kee in favor.

Immediately thereafter, Commissioner Motley moved the original request as presented — including use of the Commission Room.

Motion to approve the election request as presented, including use of the Commission Room, was made by Commissioner Motley and seconded by Commissioner Allen. The motion passed 3-2, with Commissioners Milburn-Kee and Tran voting opposed.

Clerk Walker also raised the matter of the April 13th minutes correction before leaving the table, confirming she had reviewed the recording and would record both motions from that meeting verbatim as directed.

## Old Business

### Real-Estate Extension — Tran

Chair Tran requested authorization to sign a real estate listing extension, noting the existing MLS listing had expired. Commissioner Milburn-Kee recused herself from the discussion and vote, citing an undisclosed conflict of interest.

Motion to authorize Chair Tran to sign the real estate listing extension was made by Commissioner Motley and seconded by Commissioner Allen. The motion carried 4-0, with Commissioner Milburn-Kee abstaining.

### Budget Discussion — Milburn-Kee

Commissioner Milburn-Kee noted that Baker Tilly had not responded to communications that day and suggested tabling the item. Before formally tabling, Commissioner Beerbower indicated he had thoughts to share.

Commissioner Beerbower expressed his view that the board had not been fully engaged in Baker Tilly's initial meetings with department heads. He noted that the sessions appeared to be instructional or informational in nature. He stated: "I still had the impression that each department was going to come and talk to this board and make their presentation, because that's what lacked last year."

Commissioner Allen asked directly whether having department heads present in front of the board would conflict with or duplicate Baker Tilly's process. He noted concern about overworking department staff and about whether the board would be "stepping on Baker Tilly's toes."

Commissioner Milburn-Kee stated she was of the opinion: "I hired Baker Tilly to do a job, and I'm not going to micromanage them through the teeth."

Chair Tran offered: "I expect Baker Tilly to help us through the process, not do the legwork in this case." He agreed that hearing directly from department heads is appropriate and that the work session format was a good vehicle for this.

Commissioner Beerbower articulated his broader goal, stating that his interest in 10–15% budget reduction was often misunderstood as being directed at the board alone: "This county — population 14,000 — is in the top 50 percent of the country in paying property tax." He added that he could not ask other taxing entities to reduce their footprint unless the county itself demonstrated fiscal discipline but emphasized: "Whether or not we meet what we set last year is going to depend on what we see in the puzzle."

Commissioner Motley agreed with Commissioner Beerbower stating: "I would like to look each one of them in the eye."

Commissioner Tran stated: "I too would like to meet with each department head."

He emphasized that he did not want to repeat the prior year's approach, in which the board received budget information secondhand.

The board reached consensus that Baker Tilly should be contacted to confirm availability, and that department heads should appear before the full board during work sessions. Budget work sessions will start beginning with the June 29 work session, individual department heads be invited to present their budgets directly before the full board. Chair Tran committed to reaching out to Baker Tilly the following day.

The board agreed that Public Works would present their budget at the June 29 work session, with Commissioner Tran volunteering to contact Kenny Allen directly to give him advance notice. Additional departments would be scheduled in subsequent sessions, potentially including a second work session during the week of July 6.

Chair Tran also informed the board that he would not be available on June 22nd, either in person or by phone, and asked Vice Chair Beerbower to preside over that meeting.

### Moratorium — Milburn

Commissioner Milburn-Kee presented a proposed new moratorium resolution on utility scale power generation, crypto mining, data centers, and waste disposal operations. She explained that the prior moratorium had expired the previous day (June 14, 2026), necessitating a new resolution rather than a renewal.

Chair Tran read the full text of the resolution into the record. Key provisions included: a finding that the county currently lacks specific regulations for these uses; authorization under KSA 19-101; a 365-day prohibition on the construction, operation, or installation of such uses, or until the county adopts applicable zoning regulations, whichever occurs first; and incorporation of the prior Resolution 45-25's exemptions for three named solar projects — Tennyson Creek Solar LLC, Tennyson Creek Solar 2 LLC, and Hinton Creek Solar LLC — which remain explicitly unaffected by the moratorium under any circumstances.

Commissioner Allen acknowledged it was his first time seeing the resolution and said he was "not against it at all," but expressed a wish to have had time to review it in advance of voting. Commissioner Motley shared the same sentiment.

Commissioner Milburn-Kee advised that because the prior moratorium had already expired, waiting another week would leave the county without any moratorium in place during the interim. She noted: "You can always repeal it." Commissioner Beerbower echoed this, stating: "You guys have a problem with it, bring it back."

Motion to adopt the moratorium resolution (Resolution 24-26) providing for a temporary moratorium on utility scale power generation, crypto mining, data centers, and waste disposal operations in Bourbon County, Kansas was made by Commissioner Beerbower and seconded by Chair Tran. The motion carried 3-0, with Commissioner Allen and Commissioner Motley abstaining.

## Signing of Resolution 22-26 — Beerbower

Commissioner Beerbower noted that Resolution 22-26 had been previously approved and required signatures. Chair Tran reviewed specific sections of the resolution — including sections 6.2, 6.3, and 5.3 — to confirm the content was as previously approved before proceeding to signature.

The three commissioners whose signatures were required signed the resolution. No motion was deemed necessary as prior approval had already been recorded.

## New Business

### Fund Resolution — Milburn

Commissioner Milburn-Kee explained that the fund resolution was intended to designate a funding source for the Comprehensive Plan contract. She noted she had not yet received a response from Baker Tilly on the financial details needed to finalize the resolution. The item was carried forward to the following week's meeting without a formal motion.

### Comprehensive Plan — Milburn

This item was stricken from the agenda as a duplicate, having been fully addressed under Special Appearances — Planning Commission Presentation.

### Sugar Valley Road Lake Maintenance — Milburn

This item was stricken from the agenda, as it had been addressed in the context of the Hidden Valley Road discussion and Kenny Allen's report regarding Sugar Valley.

### Appoint Representatives to SEK Area Agency on Aging

Commissioner Motley reported that he had recently attended a board meeting of the SEK Area Agency on Aging as an observer and found that Bourbon County had not had a regular representative present for quite some time. He moved to appoint Michael Hoyt to represent Bourbon County on that board.

Motion to appoint Michael Hoyt as Bourbon County's representative to the SEK Area Agency on Aging was made by Commissioner Motley and seconded by Commissioner Beerbower. The motion carried, with Commissioners Milburn-Kee and Tran voting opposed.

### CIC Remote Access for Baker Tilly — Milburn-Kee

Commissioner Milburn-Kee moved to grant Baker Tilly remote CIC (financial system) access via their own login credentials. She explained that Baker Tilly's representative Ben had indicated difficulty obtaining county

financial data in a timely manner through current channels, and that this type of read-only access was standard practice for Baker Tilly with other county clients.

Commissioner Motley asked whether the access would be read-only. Commissioner Milburn-Kee confirmed it would be.

Motion to grant Baker Tilly read-only remote CIC access with their own login credentials was made by Commissioner Milburn-Kee and seconded by Commissioner Tran. The motion carried unanimously.

## Future Agenda Topics

### 06.22.26 — Jarred Gilmore Phillips 2026 Audit Engagement

### 06.22.26 — SEK Regional Juvenile Detention Center Discussion

Commissioner Allen noted that while the item was listed as a discussion, the board may need to take action relatively quickly. Commissioner Beerbower indicated the decision would likely be made at that meeting. Commissioner Motley noted he had received considerable lobbying in favor of continued participation at a recent SEK Regional Planning Commission board meeting.

### 06.22.26 — Resolution for Cancellation of Warrant/Checks KSA 19-320 — Walker

The board confirmed all three items for the June 22, 2026 agenda without objection.

## Commission Comments

Commissioner Milburn-Kee passed.

Commissioner Beerbower raised the matter of replacing the county's flags, noting the executive assistant had asked for guidance on flag size for the 40-foot flagpole outside the courthouse. He explained the standard size range for a 40-foot pole is a minimum of 6'x10' and a maximum of 8'x12' for the primary flag. The board discussed sizing, durability, and material type. Chair Tran recommended purchasing all-weather flags and cautioned that cotton flags can begin fraying within a week, noting that per U.S. flag code, a frayed flag should be replaced. Commissioner Motley offered to research pricing from his existing American-made flag supplier (4'x6' flags) and bring options the following week. Chair Tran looked up pricing on the American Flag Express website, noting that an 8'x12' all-weather flag with extra reinforcement was listed at \$280, while a standard all-weather version was \$228. The item was deferred to the next meeting for a formal purchasing decision.

Commissioner Allen made several remarks. He requested that agenda documents — particularly resolutions — be provided to commissioners in advance of the meeting rather than presented at the table on the night of the vote. He gave a positive shout-out to the Public Works department for active mowing and road grading operations and specifically noted that the recent paving of 240th and Maple looked good. He praised the EMS response and all first responders following an incident involving the sheriff earlier in the week, stating: "There's almost too many first responders there that really wanted to help, but it was good that we had that many people that were willing and trained to do what they did." He also announced that the DMV, which had been temporarily closed, was expected to reopen by the end of the week or early the following week.

Commissioner Motley had no comments.

Chair Tran had no additional comments.

## Adjournment

Motion to adjourn was made by Chair Tran at 7:33 PM and seconded by Commissioner Motley. The motion carried unanimously.

ATTEST:

THE BOARD OF COMMISSIONERS  
OF BOURBON COUNTY, KANSAS

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

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Susan E. Walker, County Clerk

Date Approved

# Bourbon County Commission Meeting

Meeting Minutes May 11, 2026, 7:00 PM

210 S National, Fort Scott, KS 66701

## Attendance

Clint Walker, Rachel Walker, Teri Hulsey, Jon Lowery, Jennifer Hawkins, Diana Yeager, Bob Reed, Jerry Heckman, Diana Heckman, Michael Hoyt, Anne Dare, Marlon Merida, Jason Silvers, Millie Lipscomb, Kyle Parks.

Present: Samuel Tran, District 1 Commissioner; David Beerbower, District 2 Commissioner; Joe Allen, District 3 Commissioner; Greg Motley, District 4 Commissioner; Mika Milburn-Kee, District 5 Commissioner; Susan Walker, County Clerk.

## Pledge of Allegiance

The Pledge of Allegiance was recited.

## Prayer

Commissioner Beerbower delivered the invocation, offering thanks for the work session and asking for guidance during the meeting.

## Call Meeting to Order

Commissioner Tran called the meeting to order and welcomed those in attendance. He asked that all phones be silenced and that sidebar conversations be taken outside. He also noted that public comment cards were available outside for those wishing to address the commission, and that speakers would be called upon at the appropriate time. Commissioner Tran then introduced the members of the commission in turn, each announcing their name and district.

Prior to moving through the agenda, Commissioner Tran raised the question of whether the agenda itself required modification. Commissioner Beerbower requested that agenda items VIII and IX be switched, explaining that the resolution under item IX was the original business added at the prior meeting and should therefore be addressed before the payroll and accounts payable discussion. Commissioner Tran suggested that moving public comments could also help streamline the meeting, noting that at least one commissioner had expressed a desire to conclude by 8:30 PM. The commission ultimately agreed to simply swap items VIII and IX and leave the rest of the agenda intact.

Motion to approve the agenda as amended was made by Commissioner Tran and seconded by Commissioner Motley. The motion carried 5-0.

## Approval of Tax Corrections

Motion to approve tax corrections was made by Commissioner Motley and seconded by Commissioner Beerbower. The motion carried 5-0.

## Approval of 05.08.26 Accounts Payable \$457,015.06

Commissioner Motley read the item into the record, noting the accounts payable amount for May 8, 2026 as \$457,015.06 and asking if there were any issues or concerns.

Motion to approve the accounts payable in the amount of \$457,015.06 was made by Commissioner Motley and seconded by Commissioner Beerbower. The motion carried 5-0.

## Approval of Minutes 05.04.26

Motion to approve the minutes of May 4, 2026, was made by Commissioner Beerbower and seconded by Commissioner Allen. The motion carried 5-0.

## Public Comments

Commissioner Tran indicated that one public comment card had been submitted and invited the speaker to approach.

Michael Hoyt addressed the commission regarding the Area Agency on Aging (AAA), which he described as being "very instrumental in providing Meals on Wheels to our community" and headquartered in Pittsburg, Kansas. He explained that the organization had been significantly impacted during recent federal budget actions and was now unable to accept new personal home meal delivery requests. He noted that individuals who are not mobile and do not have anyone checking on them are currently unable to enroll in the service, with the only option being to eat at Buck Run Community Center if they are able to get there.

Mr. Hoyt explained that he personally depends on Meals on Wheels to ensure his 87-year-old mother is checked on and fed at least once per day when he is away from home. He expressed concern that 65 percent of Bourbon County constituents are 65 years of age or older and noted that he had already raised the matter with the city, which was conducting additional investigation into how it might assist. He urged the commission to keep this issue in mind during upcoming budget discussions, stating, "I believe we're gonna have to step up as a county and as a city to keep it going, because the federal government has totally defunded all ten area agencies on aging."

Commissioner Tran thanked the speaker for his comments.

## Resolution 22-26 - Beerbower

Commissioner Tran recognized Commissioner Beerbower to introduce the item.

Motion to adopt Resolution 22-26 as discussed and consensus-reached during the prior work session was made by Commissioner Beerbower and seconded by Commissioner Motley. Commissioner Beerbower, Motley and Allen voted in favor and Milburn-Kee and Tran voted no.

Commissioner Tran acknowledged Commissioner Beerbower's work on the resolution, stating, "I may not agree with what happened, but I do appreciate the hard work put into it."

## Payroll & Accounts Payable - Motley

### Public Address on Accounts Payable and Communication Concerns

Before the commission's internal discussion began, the County Attorney, James Crux, was recognized to address the board. He prefaced his remarks by clarifying that he was not present to argue whether the instruments in question were checks or warrant checks, and that any legal question on that matter was one for the county counselor.

He stated that he was there to address "the lack of communication between this board and other offices in this county." He described what appeared to be a surprise refusal by Commissioner Tran to sign checks that had previously been signed routinely and noted that this was the second consecutive month that his office had been directly affected by a change in policy or a miscommunication that had not been discussed or announced in advance. As a result, his employees had been paid late in back-to-back months.

"This is a board of governance," he said. "We have to be able, as a county, to continue operating and to continue governing. That is something that we must be able to communicate with and at least work together enough to ensure that happens. And that seems to be failing at this point. It needs to change." He then concluded his remarks and returned to his seat.

## Discussion: Check-Signing Authority

Commissioner Allen clarified that he had been offering to sign the checks himself to get people paid but had not yet done so because he did not believe it was his position to sign as a commissioner unless the board formally authorized it. He acknowledged that Commissioners Motley and himself were not yet on the bank signature card, though Commissioner Allen noted he had signed the required paperwork that same day.

Commissioner Tran explained his position at length, stating that his general philosophy is to follow the rules precisely: "If the statutes require me to do them, I will do them. If the statute doesn't require me to do them, then I prefer to exercise that right." He described his research into the applicable statutes and his consultations with no fewer than four attorneys. He stated that, per his reading of the statute, the treasurer is required to cut checks and must sign them, and the county clerk attests to those checks by signing as well — giving two signatures in all — and that he found no statutory requirement for commissioner oversight via signature.

Commissioner Tran also acknowledged the frustration in the room: "I get what you're saying," he told Commissioner Allen. Commissioner Milburn-Kee suggested looking at whether other counties use a signature stamp for the Commissioner, noting that the absence of such a stamp appeared to be a deliberate choice rather than an oversight. Commissioner Tran confirmed he had asked for one previously.

In the interest of resolution, Commissioner Tran proposed that he formally relinquish his check-signing role and move that Laura Krom, the county's executive assistant, be authorized to sign the checks. Commissioner Allen expressed a preference for the signer to be someone seated at the commission table rather than a staff member. Commissioner Milburn-Kee agreed.

Commissioner Tran then revised his position, stating he was willing to move that Commissioner Allen be authorized to sign the checks, noting that the statute allows the Commissioner to designate a person for that purpose. Commissioner Allen accepted.

Motion to authorize Commissioner Allen to sign accounts payable checks was made by Commissioner Tran and seconded by Commissioner Motley. The motion carried 5-0.

Commissioner Allen noted, however, that he would be unable to sign any checks until he received formal authorization from the county treasurer, Jennifer, and suggested that the resolution regarding a signature disc for the Commissioner be addressed as well, given that Commissioner Allen would be away from the county in the coming weeks.

## Discussion: Payroll System Access for the County Clerk

Commissioner Motley raised a motion regarding payroll system access. He moved that read-only access to reports within the pay entry system be restored to the county clerk so that she could process the accounting entries required following each payroll run.

Commissioner Milburn-Kee objected to the characterization of "read-only" access, arguing that the level of access being described was broader than what the clerk actually needed.

Commissioner Beerbower asked for clarification on what "too much access" meant in practical terms. Commissioner Milburn-Kee explained that the county's pay entry system — referred to as SecureView — made all reports available once access was granted, without the ability to restrict to specific reports.

The county clerk then addressed the commission directly. She explained that the problem was not merely one of access but of data format and communication. She stated that the reports she was receiving from the executive assistant were not broken down by cost center and were not provided in an Excel format that would allow her to properly post entries to the general ledger. She said she had sent multiple emails documenting the issue and describing what was needed, including one sent the previous April, and had received no responses. "I am

ultimately responsible for getting your financial information into the general ledger," she said. "I should have that accurately given to me so that I can post it in the system."

Commissioner Tran noted that the executive assistant had sent a report that afternoon at 3:59 PM and had responded to a subsequent request for the document in Excel format at 4:16 PM, after hours, stating she would provide it. He described the process as "a work in progress" and acknowledged that the system would likely require ongoing iteration. He also clarified his understanding of how the current arrangement came to be: the executive assistant and HR had discussed the matter with the pay entry company, and the intermediary report process was the solution they devised — not something directed by the commission.

Commissioner Beerbower raised the question of what specific information in SecureView the clerk should not have access to. Commissioner Motley noted that as an elected official and custodian of county records, the clerk arguably had as much or more right to that information than others who currently had access.

Commissioner Motley further stated "We've got a part-time person who's the intermediary for the clerk who is an elected official. It makes zero sense. There was no problem previously. Now there are problems." He further explained that when he had spoken with Mr. Cohen had initially been unaware that the clerk was making accounting entries from payroll reports. Once informed, Mr. Cohen indicated he would make changes, but instead of restoring the clerk's access, he directed the executive assistant to begin sending reports — a solution the Commissioner Motley called "grossly inefficient."

The county clerk confirmed that Mr. Cohen was aware of her needs following that conversation, and that she was still waiting for a response to a phone call she had made the previous Thursday. The county clerk said that the reason she had her access revoked was due to advocating for the employees of Bourbon County.

Commissioner Beerbower proposed that rather than resolving the matter at the current meeting, the commission invites Mr. Cohen to appear at the following week's meeting to work through the specifics directly with the four commissioners who will be present. Commissioner Tran expressed support for this approach, framing it as the kind of direct communication that had been called for. Commissioner Beerbower agreed, stating his preference for the matter to be resolved in a way that gave the clerk what she needed without unnecessarily exposing employee data, and suggested that a restricted SecureView configuration — if possible — might be the ideal outcome.

The vote was called.

Motion to restore read-only access to pay entry reports for the county clerk was made by Commissioner Motley and seconded by Commissioner Allen. The motion failed, with Commissioners Milburn-Kee, Tran and Beerbower voting in opposition and Motley and Allen voting in favor.

The chair noted that the issue would continue to be worked through, and suggested the commission pursue the possibility of inviting the pay entry representative to a future meeting.

## Commission Comments

Commissioner Beerbower stated he had no comments.

Commissioner Allen offered congratulations to all 2026 graduates in the community, noting that he had attended multiple graduation ceremonies over the weekend and had a graduate of his own. He remarked on the large turnout at the recent commission meeting and expressed enthusiasm about community interest in county government. He also noted for the record that he would be unable to begin signing checks until he received formal authorization from the county treasurer.

Commissioner Milburn-Kee raised the matter of a signature disc for the Commissioner's use on checks, observing that Linn County routinely orders a new disc each year in anticipation of the annual change in Commissionership, and suggesting that Bourbon County adopt a similar practice given that the Commissionership had changed several times within the past year. The discussion did not result in a formal motion, but the sentiment was noted.

Commissioners Motley and Milburn-Kee had no further comments.

## Adjournment

Motion to adjourn at 7:34 PM was made by Commissioner Tran and seconded by Commissioner Beerbower. The motion carried 5-0.

ATTEST:

THE BOARD OF COMMISSIONERS  
OF BOURBON COUNTY, KANSAS

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

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Susan E. Walker, County Clerk

Date Approved

# Bourbon County Commission Meeting

Meeting minutes April 13, 2026, 5:30 PM

210 S National Avenue, Fort Scott, KS 66701

## Citizen Attendance

Clint Walker, Rachel Walker, Kyle Parks, Jason Silvers, Anne Dare, Jennifer Hawkins, Jean Tucker, Tim Shallenberger, Pamela Lanier, Teri Hulsey, Lora Holdridge, Mike Wunderly, Time Emmerson, Pete Owenby, Rick James, Tanner O'Dell, Billy Pitts, Blaine Pitts, Charles Gentry, Bill Martin, Bob Reed, Alvin Metcalf, Dean Bailey, Micheal Bryant, Tyler Moore, Kevin Davidson, Kyle Schnichels, Clay Campbell,,and several other Bourbon County Employees.

## Call Meeting to Order

The meeting was called to order at 5:30 PM.

## Pledge of Allegiance

The Pledge of Allegiance was recited.

## Prayer

The prayer was led by David Beerbower.

## Introductions

- Commissioner Samuel Tran (District 1)
- Commissioner David Beerbower (District 2)
- Commissioner Joe Allen (District 3)
- Commissioner Greg Motley (District 4)
- Commissioner Mika Milburn-Kee (District 5)
- County Clerk, Susan Walker

## Approval of Agenda

Motion: To approve the agenda adding Senator Tim Shallenberger for Legislative updates following the first executive session. Moved by: Commissioner Tran Seconded by: Commissioner Motley.

Result: Motion Carried.

## Approval of Minutes 03.31.26 & 04.06.26

Motion: To approve the minutes from March 31, 2026, and April 6, 2026, were approved without discussion. Moved by: Commissioner Motley Seconded by: Commissioner Beerbower. Result: Commissioner Tran, Beerbower, Motley and Allen all approved. No Vote was given by Commissioner Milburn-Kee.

## Approval of Accounts Payable \$445,485.34

Motion: To approve accounts payable for \$445,485.34 Moved by: Commissioner Tran Seconded by: Commissioner Motley Result: Motion carried unanimously

## Approval of Tax Corrections

Motion: To approve tax corrections Moved by: Commissioner Motley Seconded by: Commissioner Tran Result: Motion carried unanimously

## Approval of February 2026 Financials

Motion: To approve February 2026 financials Moved by: Commissioner Beerbower Seconded by: Commissioner Motley Result: Motion carried unanimously

## Public Comments

Three public comment cards were received.

Micheal Bryant addressed the commission regarding an audit on the sheriff's department. He stated that when he previously asked about a completed audit, Commissioner Milburn had provided him with a document, but no actual audit had been completed. He noted that he had emailed commissioners eight times requesting documentation but had not received it. Bryant argued that the vote taken three weeks prior was based on inaccurate information and called for the commission to bring the forensics audit topic back for discussion with pertinent information.

Brad Matkin, City Manager of Fort Scott, provided updates on economic development initiatives. He announced that the Value Merchandisers building has been sold, with the new owners planning to begin operations in the first quarter of 2027, bringing 60 initial job opportunities and growing to 350 jobs over three years. Additionally, the Timken building has been sold to a California manufacturing company that will bring 200 new jobs and plans to nearly double the building size over time. Matkin explained that the company representative had not originally planned to visit Fort Scott but came due to persistent outreach efforts. He also reported progress on the Moody building donation to the city and announced a joint city-county meeting scheduled for Thursday, April 16, 2026, at 6 PM at the Empress Room.

## Executive Session K.S.A. 75-4319 (b)(4) - Motley

Motion: To go into executive session under KSA 75-4319(b)(4) to discuss data relating to financial affairs or trade secrets of corporations, partnerships, trusts, and individual proprietorships. Attendees will be the five commissioners, Bob Johnson, Pamela Lanier, Rick James, Tim Schallenberger, and Brad Matkin. Session to recess for 30 minutes and return at 6:13 PM in the commission room. Moved by: Commissioner Motley Seconded by: Commissioner Allen Result: Commissioner Beerbower, Tran, Motley and Allen voted in favor and Milburn Kee voted no.

Motion: To return to normal session with no action at 6:13 PM Motion: Commissioner Tran Seconded by: Commissioner Motley Result: Motion Carried unanimously.

Motion: To allocate \$10,000 for legal and title work fees to explore legal action based on a county contract Moved by: Commissioner Motley Seconded by: Commissioner Allen Result: Commissioner Beerbower, Motley and Allen voted in favor and Commissioner Tran and Milburn Kee voted no (Commissioners Milburn and Tran expressed concerns about proceeding without more information and discussion)

## Senator Tim Shallenberger Legislative Updates

Senator Schallenberger provided a legislative update on bills affecting county operations, including changes to bidding requirements. He noted Fort Scott Community College's improved financial stability and encouraged the county to work together more cooperatively, noting he receives more complaints and inquiries from Bourbon County than his other two counties combined.

## Stronghold - Project Update

Adam from Stronghold Data presented a comprehensive technology update. He reported that all county core systems are stable and under active monitoring, with Microsoft 365 scoring 98% on security metrics. A full hardware inventory of 77 assets was completed, with approximately 20 items identified for replacement. In March, the team handled 42 service requests totaling 62.7 hours of support, with 41 of 42 tickets resolved.

Current projects include network segmentation, which is technically ready but awaiting phone provider resolution, and compliance with Kansas criminal justice information systems requiring Windows 11 by January 2027. Two additional initiatives are underway: configuring the commission chamber for better public live streaming and migrating to an official .gov domain for enhanced security and credibility.

Adam confirmed that the main project scope is essentially complete, with the county now in the maintenance phase.

## Emergency Services Sales Tax Oversight Committee - Motley

Charles Gentry, representing the emergency services sales tax monitoring committee, presented the 2025 financial report. The committee, consisting of Gentry, Dr. Randy Nichols, and Craig Campbell, monitors the quarter-cent sales tax dedicated to emergency room services.

Total 2025 receipts were \$705,728.66 (\$549,675.12 in sales tax and \$156,053.54 in use tax). These funds were forwarded to Bourbon County Fund 399, which had a beginning balance of \$58,791.03. Payments to Freeman Fort Scott Hospital totaled \$710,909.75, leaving an ending balance of \$53,609.94.

Gentry confirmed that all promises regarding the emergency room sales tax have been kept, with money going to its intended purpose. The committee will continue providing quarterly reports, with the next report available around the end of May due to reporting lag times.

A three-minute recess was conducted at 6:36PM. Commissioner Allen and Beerbower leave the commission chambers.

## Executive Session K.S.A. 75-4319 (b)(1) - Job Performance - Allen

Motion: To move to executive session pursuant to KSA 75-4319(b)(1) to discuss personnel matters of individual non-elected personnel to protect their privacy. The subject will be job performance. Attendees will be the five commissioners, Bob Johnson, and Sheriff Bill Martin for 10 minutes to return at 6:49 PM in the commission chambers. Moved by: Commissioner Allen Seconded by: Commissioner Beerbower Result: Commissioner Beerbower, Tran, Motley and Allen voted in favor and Milburn-Kee voted no.

Motion: To return to regular session with no action taken. Moved by: Commissioner Tran Seconded by: Commissioner Allen Result: Carried unanimously.

## Department Updates

### Payroll - Motley Sponsoring Walker

Susan Walker addressed the commission representing employees, emphasizing her commitment to supporting a fair and equitable work environment. She presented detailed concerns about payroll and leave policy

implementation, stating that approximately 40 county employees were present, representing nearly half the workforce.

Walker outlined several key issues:

**Historical Context:** She referenced January 18, 2022, discussions about sick leave policy from the 2002 handbook, when the county was struggling with COVID-19 exposure and employee retention. New employees had to wait seven months to use sick leave and start accruing vacation.

**Resolution Changes:** Resolution 6-22, adopted January 31, 2022, replaced language in the 2002 handbook and was followed until payroll transitioned to the executive assistant in December 2025. Resolution 51-25, passed December 18, 2025, allowed vacation and sick leave carryover for the 2026 fiscal year to avoid adversely affecting employees during policy transitions.

**Current Problems:** Employees are locked out of viewing their vacation and sick leave balances, with adjustments made without communication. Resolution 6-22 was repealed on February 9, 2026, but the motion was not to retroactively affect employees hired in 2025. Walker presented timestamped documentation showing that employee records had been altered, with 21 employees having their employment hire dates changed between November 2025 and March 2026.

**Legal Concerns:** Walker cited Kansas Wage Payment Act (KSA 44-313), stating that accrued vacation pay is considered wages and cannot be retroactively reduced. She also raised concerns about KORA law violations regarding access to employee personal records.

Several Bourbon County employees spoke during this segment:

An employee from Public Works requested that any new handbook changes be applied prospectively rather than retroactively, suggesting December 31 as a starting date while grandfathering existing employees.

Bob Reed expressed losing 16 years of service credit, being treated like a two-year employee despite giving 16 years of service to the county. He had to cancel a planned vacation due to uncertainty about available vacation time.

Lora Holdridge, Register of Deeds, noted that their hire date was incorrectly changed by over 10 years, affecting KPERs retirement calculations, and requested that payroll return to the clerk's office due to ongoing problems.

Commissioner Tran responded by explaining specific payroll issues he had investigated, noting that many problems stemmed from data inconsistencies and human errors rather than systematic manipulation. He emphasized the need for better communication and standardized processes.

An employee asked who told the executive assistant to make the changes in the system and block employees from seeing their vacation and sick leave time.

County Clerk presented a stack of documents to Commissioner Motley.

Multiple employees start questioning the board about who authorized their time and dates to be changed, a commissioner requests a three-minute recess. Commissioner Motley, Allen, Beerbower leave the chambers.

During the recess, County Counselor, Bob Johnson, asks Commissioner Milburn-Kee and Commissioner Tran if the files the clerk gave to Commissioner Motley were personnel files. Commissioner Tran asks Commissioner Milburn-Kee to hand him the documents. Mr. Johnson proceeds to explain those documents now become open record. Commissioner Tran utters multiple expletives as he hands off the documents to the county counselor. Commissioner Milburn-Kee leaves the chambers. The County Clerk and Commissioner Tran engage in a heated exchange with Detective Metcalf attempting to de-escalate the situation.

The commissioners return from their recess and Commissioner Tran asks if there are any employees who wish for him to investigate their situation.

Tanner O'Dell reported that 35 hours and 15 minutes of sick time was removed from his February 6 paycheck without explanation or communication.

Kyle Schnichels noted that his date of hire was wrong.

Bobby Reed reiterated that what they had done to the employees and him personally was wrong, and that they should not retroactively take time away from individuals.

#### Motion Actions:

Motion: To allow all employees to have access to their time entry to make changes, additions, and subtractions until the end of each pay period, similar to what was implemented for the sheriff's department and EMS Moved by: Commissioner Beerbower Seconded by: Commissioner Motley Discussion: Commissioner Milburn expressed concerns about potential problems and mistakes. Commissioner Tran noted that recent payroll delays were caused by supervisor errors in one of the departments already using this system. Result: Commissioner Beerbower, Motley and Allen approved (Commissioner Tran abstained) and Commissioner Milburn-Kee voted no.

Motion: To allow all vacation and sick time to be viewed by every employee. Moved by: Commissioner Beerbower Seconded by: Commissioner Motley Result: Motion carried unanimously.

Motion: To have the chairman contact the executive assistant to implement these changes. Moved by: Commissioner Beerbower Seconded by: Commissioner Milburn-Kee Result: Motion carried (Commissioner Tran abstaining)

## Resolution Proposal - Beerbower

Commissioner Beerbrowsers Comprehensive Resolution Proposal: Commissioner Beerbower presented a detailed resolution to revise full-time employee benefits, establishing uniform vacation and sick leave benefits based on front-loading rather than accrual systems. Key provisions included:

- Annual front-loading of vacation based on years of service (0-1 years: no vacation; 1-5 years: 80 hours; 5-10 years: 120 hours; 10-15 years: 144 hours; 15-20 years: 160 hours; 20+ years: 200 hours)
- Maximum carryover of 200 hours annually
- 80 hours of annual sick leave front-loaded
- No yearly carryover limits for sick leave, with 180-day maximum accumulation
- Payout eligibility only upon KPERS-defined retirement
- Years of service determined by 2025 longevity bonus calculations

Commissioner Motley supported the proposal, noting it would address current inequities and restore employee benefits. The resolution will be refined and brought back for formal consideration at the next meeting.

#### Additional Motions:

Motion: To have the chairman coordinate with Dr. Cohen and Payentry personnel to set up training for supervisors and help resolve employee issues Moved by: Commissioner Beerbower Seconded by: Commissioner Milburn-Kee Result: Motion carried (Commissioner Tran abstaining)

The commission recessed for three minutes at 8:05 PM. Commissioner Tran and Beerbower exited the room.

Motion: To amend the agenda to move SEK Juvenile Detention Center Conversation up on the agenda Moved by: Commissioner Tran Seconded by: Commissioner Motley Result: Motion Carried

## SEK Juvenile Detention Center Termination Letter

Michael Walden, Executive Director of the Southeast Kansas Juvenile Detention Center, addressed the commission's intention to terminate their membership. He emphasized several key points:

Representation Importance: He requested that Bourbon County maintain at least one representative on the board, noting an April 29, 6 PM board meeting at the detention center. He expressed concern about the county making budgetary decisions about the facility without including facility representatives.

Legislative Changes: Walden highlighted House Bill 2329, which overrode the governor's veto and will increase juvenile detention admissions and lengths of stay from 45 to 90 days, effective June or July. He warned this will likely overwhelm detention facilities statewide.

Financial Considerations: The facility's funding formula was designed to provide budget certainty. Bourbon County's reduced usage should lower its costs in the August budget presentation. He's also working on obtaining licensure for children in need of care (CINC), which could reduce costs by approximately 30% through DCF funding.

Regional Impact: In 2025, the facility served 14 out-of-jurisdiction counties due to lack of available beds elsewhere. Walden emphasized the importance of keeping local children local and maintaining Southeast Kansas's collective voice against larger urban counties.

Commissioner Dennis Moats from Cherokee County supported Walden's presentation, noting the facility's efficient operation and urging continued participation in the 11-county coalition established in 1992-1993.

Angie Eads submitted written comments requesting directions on juvenile placement procedures if the county withdraws, including the need for signed contracts with alternative facilities like Johnson County.

Sheriff Martin noted he had Johnson County contract information and emphasized the need for cost-benefit analysis and consultation with Angie Eads before deciding. The commission agreed to table the discussion pending Eads' presentation and Commissioner Allen's attendance at the April 29<sup>th</sup> board meeting.

County Counselor Bob Johnson thanks the departments for sending their condolences during his time of loss the past week and leaves the meeting.

Commissioner Milburn-Kee exits the meeting.

## Accounts Payable - Motley Sponsoring Walker

Walker requested that the commission sign off on reviewed vouchers as recommended by the auditor for accountability purposes.

Commissioner Milburn-Kee returns to the meeting.

## Lora Holdridge

Holdridge addressed several personnel and operational issues:

Personnel File Access: She requested that personnel files be moved back to Susan Walker's office, citing concerns about a commissioner having access to the room where files are currently stored.

Pay Entry Issues: She reported asking five times to correct her hire date, which affects her KPERS retirement tier calculation. Commissioner Tran confirmed her KPERS information is accurate despite Payentry discrepancies.

Firewall Relocation: She requested moving the firewall from room 12 to a more secure location to reclaim office space she had previously used.

Sick Leave Pool: She requested additional sick leave pool access for an employee undergoing medical treatment, noting previous commission support for "giving her what she needs."

Commissioner Tran clarified that FMLA requests must go through HR (Dr. Cohen) directly to protect employee privacy and ensure proper legal compliance. He explained that FMLA approval doesn't grant additional leave hours but rather protects existing leave usage rights. He spoke to HR and FMLA was never approved for her employee because it didn't go to him. Holdridge explained that her employee went to the executive assistant to complete the FMLA paperwork.

Commissioner Tran asked for a 3-minute recess at 9:00 PM and returned at 9:03PM. Commissioner Allen and Tran exit the chambers.

## Old Business

## Auction - Allen

Commissioner Allen reported reaching out to KRI and Legacy regarding remaining equipment in the building but had not received written confirmation that it was finished. A department head has expressed interest in some equipment (sinks, toilets) for county use. The commission will wait for written confirmation before proceeding with auction plans.

## Special Improvement District - Motley

Commissioner Motley reported receiving calls from constituents regarding the proposed special improvement district on 190th Street. The estimated cost is \$135,018 for the project. Commissioner Tran expressed concerns about committing to additional road work before assessing current road conditions and equipment status, particularly waiting until May to determine if county equipment will survive the summer. The item was tabled until June to assess equipment and workload capacity.

## New Business

### NRP Participation - Approval of Commissioner Signature

Motion: To approve the Commissioner Tran's signature on the NRP participation agreement Moved by: Commissioner Motley Seconded by: Commissioner Beerbower Result: Motion carried unanimously

### Meeting resolution – Milburn-Kee

Commissioner Milburn presented a proposal to modify commission meeting schedules to every other week, with formal meetings on payroll weeks and work sessions on alternate weeks. The proposal was similar to Commissioner Beerbower's previous resolution but included the bi-weekly schedule change.

Commissioner Allen questioned public participation language, noting current rules allow comments on items both on and off the agenda. The commission agreed to revise the resolution to include clearer language about sponsorship requirements for agenda items and public comment procedures.

The resolution will be circulated before the next meeting for review and potential adoption.

### KCCA Membership

Motion: To approve KCCA membership at a cost of \$557 Moved by: Commissioner Beerbower No Second: Motion died for lack of second

## Commission Comments

Commissioner Allen: Expressed appreciation for employee attendance and their demonstration of unity as a team and family.

Commissioner Motley: No comments.

Commissioner Milburn: No comments

Commissioner Tran: No comments.

## Future Agenda Topics

- Tax sale update from Treasurer
- Maintenance department supervision discussion
- Meeting resolution (revised version)
- Vacation/sick leave resolution with handbook amendments

- Juvenile detention center discussion (pending Angie Eads' presentation)

## Adjournment

Motion to adjourn at 9:32PM Moved by: Commissioner Tran Seconded by: Commissioner Milburn-  
Kee Result: Motion carried unanimously

ATTEST:

THE BOARD OF COMMISSIONERS  
OF BOURBON COUNTY, KANSAS

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

\_\_\_\_\_, COMMISSIONER

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Susan E. Walker, County Clerk

Date Approved

**Selection Criteria:** Vendor =  
Bank =

Batch =  
Due Date = 6/18/2026  
Invoice Date =

**Open Invoices By Department Summary**

**Bourbon County**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 00 Non-Departmental</b>					
<b>Fund: 016 APPRAISERS</b>					
777806		CULLIGAN OF JOPLIN	BOTTLED WATER & DELIVERY	APPRAISER COMMODITIES	\$68.00
<b>Fund: 016 - APPRAISERS Invoice Count and Total:</b>				<b>1</b>	<b>\$68.00</b>
<b>Fund: 052 COUNTY TREASURER MOTOR FUND</b>					
1KFR-KK3L-TGKW		AMAZON CAPITAL SERVICES	HANGING FILE FOLDERS	OFFICE SUPPLIES	\$27.97
IN730690		LAKELAND OFFICE SYSTEM	MONTHLY BASE SERVICE AGREEMENT	COPIER SUPPLIES	\$185.30
<b>Fund: 052 - COUNTY TREASURER MOTOR FUND Invoice Count and Total:</b>				<b>2</b>	<b>\$213.27</b>
<b>Fund: 094 TREASURER - TECH FUND</b>					
14D1-YGTK-1VRK		AMAZON CAPITAL SERVICES	BATTERY BACKUPS	EXPENSE DISBURSEMENT	\$251.97
<b>Fund: 094 - TREASURER - TECH FUND Invoice Count and Total:</b>				<b>1</b>	<b>\$251.97</b>
<b>Fund: 108 LANDFILL</b>					
32351		ALLEN COUNTY PUBLIC WORKS	MSW 6/1 - 6/10/26	LANDFILL CONTRACTUAL SVCS	\$10,652.41
<b>Fund: 108 - LANDFILL Invoice Count and Total:</b>				<b>1</b>	<b>\$10,652.41</b>
<b>Fund: 120 COUNTY SHERIFF/CORRECTIONAL</b>					
1406		GRAPHIC RESOURCES CORPORATION	DRIVING & WARNING TICKETS	SHERIFF COMMODITIES	\$1,196.16
15319		CONLEY SPRINKLER, INC	QUARTERLY SPRINKLER SYSTEM INSPECTION	SEKRCC CONTRACTUAL	\$375.00
19089		TUSA CONSULTING SERVICES II LLC	BOURBON COUNTY, KS NEEDS ASSESSMENT	SHERIFF CONTRACTUAL	\$1,155.00
2996863-0001		DAVID ADAMS LCSW	MK INTAKE SESSION	SHERIFF CONTRACTUAL	\$150.00
60174		SATTERLEE PLUMBING, HEATING & AIR-COND	PARTS	SEKRCC COMMODITIES	\$578.70

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 00 Non-Departmental</b>					
<b>Fund: 120 COUNTY SHERIFF/CORRECTIONAL</b>					
60174		SATTERLEE PLUMBING, HEATING & AIR-COND	LABOR	SEKRCC CONTRACTUAL	\$1,440.00
6145760929		VERIZON WIRELESS	ACCT#00005 JETPAK WIRELESS SERVICE	SEKRCC CONTRACTUAL	\$40.01
8014550686		STERICYCLE, INC	SHRED SERVICE	SHERIFF CONTRACTUAL	\$243.78
8CD4DE4E		UNIVERSITY OF KANSAS	CORRECTIONS TRAINING	SEKRCC CONTRACTUAL	\$50.00
SS310055435		FOLEY EQUIPMENT CO.	SERVICE CONTRACT & MAINTENANCE	SEKRCC CONTRACTUAL	\$1,581.92
<b>Fund: 120 - COUNTY SHERIFF/CORRECTIONAL Invoice Count and Total:</b>				<b>10</b>	<b>\$6,810.57</b>
<b>Fund: 220 ROAD AND BRIDGE</b>					
0198-407660		O'REILLY AUTO PARTS	OIL/AIR FILTERS/OIL #10	ROAD & BRIDGE COMMODITIES	\$95.10
0198-407678		O'REILLY AUTO PARTS	OIL/AIR FILTERS/OIL #S135, 1, & 10	ROAD & BRIDGE COMMODITIES	\$148.30
0198-407723		O'REILLY AUTO PARTS	OIL FILTER #6	ROAD & BRIDGE COMMODITIES	\$5.29
0198-407802		O'REILLY AUTO PARTS	OIL/AIR FILTER #6	ROAD & BRIDGE COMMODITIES	\$63.81
09P68600		TRI-STATE TRUCK CENTER, INC	WIRES/CONDENSER/O RING KIT #129	ROAD & BRIDGE COMMODITIES	\$297.76
1220043557		POMP'S TIRE SERVICE, INC	HANKOOK TIRES #141	ROAD & BRIDGE COMMODITIES	\$1,289.68
1220043568		POMP'S TIRE SERVICE, INC	O RING #53	ROAD & BRIDGE COMMODITIES	\$115.50
1220043568		POMP'S TIRE SERVICE, INC	O RING #53	ROAD & BRIDGE CONTRACTUAL SVC	\$537.50
1220043574		POMP'S TIRE SERVICE, INC	O RING #9	ROAD & BRIDGE COMMODITIES	\$115.50
1220043574		POMP'S TIRE SERVICE, INC	O RING #9	ROAD & BRIDGE CONTRACTUAL SVC	\$537.50
16443		STATE TRACTOR & EQUIPMENT	FILTERS	ROAD & BRIDGE COMMODITIES	\$45.38
279581		MAYCO ACE HARDWARE	EXTENSION CORD/SHOP LIGHTS	ROAD & BRIDGE COMMODITIES	\$69.99
279892		MAYCO ACE HARDWARE	NUTS/BOLTS/NAILS/WASHERS/SCREWS	ROAD & BRIDGE COMMODITIES	\$47.07
3012427454 6/9/26		ATMOS ENERGY CORPORATION	GAS AT SHOP	ROAD & BRIDGE CONTRACTUAL SVC	\$104.71
478631		BIG SUGAR LUMBER AND HOME CTR.	CHAINSAW CHAINS/BAR	ROAD & BRIDGE COMMODITIES	\$268.57
478646		BIG SUGAR LUMBER AND HOME CTR.	CHAINSAW BARS & CHAINS	ROAD & BRIDGE COMMODITIES	\$210.59

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 00 Non-Departmental</b>					
<b>Fund: 220 ROAD AND BRIDGE</b>					
56064		K & K AUTO PARTS INC.	NUT RETAINER #6	ROAD & BRIDGE COMMODITIES	\$6.95
6145760928		VERIZON WIRELESS	ACCT #00003 IPADS	ROAD & BRIDGE CONTRACTUAL SVC	\$20.02
<b>Fund: 220 - ROAD AND BRIDGE Invoice Count and Total:</b>				<b>18</b>	<b>\$3,979.22</b>
<b>Fund: 222 ROAD &amp; BRIDGE SALES TAX FUND</b>					
0198-408466		O'REILLY AUTO PARTS	GREASE #14	R&B SALES TAX COMMODITIES	\$16.98
0198-408523		O'REILLY AUTO PARTS	GREASE	R&B SALES TAX COMMODITIES	\$84.90
09P68504		TRI-STATE TRUCK CENTER, INC	SWITCH #151	R&B SALES TAX COMMODITIES	\$126.82
09P68600		TRI-STATE TRUCK CENTER, INC	WIRES/CONDENSER/O RING KIT #129	R&B SALES TAX COMMODITIES	\$297.76
1002175554		PRAIRIELAND PARTNERS, INC.	LEAF SPRING/WIRING HARNESS #84	R&B SALES TAX COMMODITIES	\$109.50
1002210181		PRAIRIELAND PARTNERS, INC.	FILTERS/FILTER ELEMENTS #84	R&B SALES TAX COMMODITIES	\$412.65
1002860		KIRKLAND WELDING SUPPLIES, INC	MILD STEEL #191	R&B SALES TAX COMMODITIES	\$33.00
22106		KUNSHEK CHAT AND COAL CO INC	SAND AND HAUL 284.99 TONS @ \$39.50	R&B SALES TAX CONTRACTUAL SVCS	\$11,257.15
279581		MAYCO ACE HARDWARE	EXTENSION CORD/SHOP LIGHTS	R&B SALES TAX COMMODITIES	\$69.98
279892		MAYCO ACE HARDWARE	NUTS/BOLTS/NAILS/WASHERS/SCREWS	R&B SALES TAX COMMODITIES	\$47.06
<b>Fund: 222 - ROAD &amp; BRIDGE SALES TAX FUND Invoice Count and Total:</b>				<b>10</b>	<b>\$12,455.80</b>
<b>Fund: 257 SHRF TRUST FORFEITURE 7/1/19</b>					
102873		DANIEL PODSIEDLIK	DEPUTY UNIFORM EQUIPMENT	COMMODITIES	\$3,488.99
118918		FISHER, PATTERSON, SAYLER & SMITH LLP	SERVICES RENDERED THROUGH 4.30.26 - GENERAL MATTERS	CONTRACTUAL SERVICES	\$123.00
5755		PEARSON SR, ARTHUR D	FORFEITURE TOW - 26-0083BB	CONTRACTUAL SERVICES	\$85.00
<b>Fund: 257 - SHRF TRUST FORFEITURE 7/1/19 Invoice Count and Total:</b>				<b>3</b>	<b>\$3,696.99</b>
<b>Dept: 00 - Non-Departmental Invoice Count and Total:</b>				<b>46</b>	<b>\$38,128.23</b>

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 01 COUNTY COMMISSION</b>					
<b>Fund: 001 GENERAL FUND</b>					
06.13.26		GREGG MOTLEY	MILEAGE REIMBURSEMENT	COMMISSION CONTRACTUAL SVCS	\$133.40
118920		FISHER, PATTERSON, SAYLER & SMITH LLP	PROFESSIONAL SERVICES THROUGH 4.30.26	COMMISSION CONTRACTUAL SVCS	\$90.00
<b>Fund: 001 - GENERAL FUND Invoice Count and Total:</b>				<b>2</b>	<b>\$223.40</b>
<b>Dept: 01 - COUNTY COMMISSION Invoice Count and Total:</b>				<b>2</b>	<b>\$223.40</b>

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 03 COUNTY TREASURER</b>					
<b>Fund: 001 GENERAL FUND</b>					
1KFR-KK3L-TGKW		AMAZON CAPITAL SERVICES	HANGING FILE FOLDERS	TREASURER COMMODITIES	\$27.97
777798		CULLIGAN OF JOPLIN	WATER DELIVERY	TREASURER CONTRACTUAL SVCS	\$28.00
<b>Fund: 001 - GENERAL FUND Invoice Count and Total:</b>				<b>2</b>	<b>\$55.97</b>
<b>Dept: 03 - COUNTY TREASURER Invoice Count and Total:</b>				<b>2</b>	<b>\$55.97</b>

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 04 COUNTY ATTORNEY</b>					
<b>Fund: 001 GENERAL FUND</b>					
853528729		THOMSON REUTERS - WEST	ONLINE/SOFTWARE SUBSCRIPTION	ATTORNEY CONTRACTUAL SVCS	\$589.48
<b>Fund: 001 - GENERAL FUND Invoice Count and Total:</b>				<b>1</b>	<b>\$589.48</b>
<b>Dept: 04 - COUNTY ATTORNEY Invoice Count and Total:</b>				<b>1</b>	<b>\$589.48</b>

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 08 COUNTY CORONER</b>					
<b>Fund: 001 GENERAL FUND</b>					
G10CBFM00370029		FORENSIC MEDICAL	AUTOPSY SERVICE	CORONER CONTRACTUAL SVCS	\$2,475.00
<b>Fund: 001 - GENERAL FUND Invoice Count and Total:</b>				<b>1</b>	<b>\$2,475.00</b>
<b>Dept: 08 - COUNTY CORONER Invoice Count and Total:</b>				<b>1</b>	<b>\$2,475.00</b>

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 10 DISTRICT COURT</b>					
<b>Fund: 001 GENERAL FUND</b>					
03320		MANBECK LAW, LLC	CONFLICT ATTORNEY BB26JV10	DISTRICT COURT CONTRACTUAL SVC	\$610.00
03321		MANBECK LAW, LLC	CONFLICT ATTORNEY BB2026JV9	DISTRICT COURT CONTRACTUAL SVC	\$320.00
03322		MANBECK LAW, LLC	CONFLICT ATTORNEY BB2025CR344	DISTRICT COURT CONTRACTUAL SVC	\$170.00
03323		MANBECK LAW, LLC	CONFLICT ATTORNEY BB24CR237	DISTRICT COURT CONTRACTUAL SVC	\$150.00
03324		MANBECK LAW, LLC	CONFLICT ATTORNEY BB25TR561	DISTRICT COURT CONTRACTUAL SVC	\$150.00
03325		MANBECK LAW, LLC	CONFLICT ATTORNEY BB26JV7	DISTRICT COURT CONTRACTUAL SVC	\$150.00
IN149581		MCCLELLAND INC	40% DEPOSIT ON AUDIO UPGRADE - COURTROOM A	DISTRICT COURT CONTRACTUAL SVC	\$15,324.00
INV-17038		TRANSLATIONPERFECT.COM	INTERPRETER BB23CR38	DISTRICT COURT CONTRACTUAL SVC	\$180.00
<b>Fund: 001 - GENERAL FUND Invoice Count and Total:</b>				<b>8</b>	<b>\$17,054.00</b>
<b>Dept: 10 - DISTRICT COURT Invoice Count and Total:</b>				<b>8</b>	<b>\$17,054.00</b>

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 15 IT</b>					
<b>Fund: 001 GENERAL FUND</b>					
124154		TOTAL ELECTRONICS CONTRACTING, INC	MAINTENANCE PHONE EXTENSION UPDATE	I/T CONTRACTUAL SVCS	\$65.00
<b>Fund: 001 - GENERAL FUND Invoice Count and Total:</b>				<b>1</b>	<b>\$65.00</b>
<b>Dept: 15 - IT Invoice Count and Total:</b>				<b>1</b>	<b>\$65.00</b>

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 18 JUVENILE DETENTION</b>					
<b>Fund: 001 GENERAL FUND</b>					
8020		SEK REGIONAL JUVENILE DET. CTR	MONTHLY DETENTION FEE 5.1.26-5.31.26	JUVENILE CONTRACTUAL SVCS	\$11,194.00
8035		SEK REGIONAL JUVENILE DET. CTR	MEDICAL BILLS	JUVENILE CONTRACTUAL SVCS	\$153.00
<b>Fund: 001 - GENERAL FUND Invoice Count and Total:</b>				<b>2</b>	<b>\$11,347.00</b>
<b>Dept: 18 - JUVENILE DETENTION Invoice Count and Total:</b>				<b>2</b>	<b>\$11,347.00</b>

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 24</b>	<b>AMBULANCE SERVICE</b>				
<b>Fund: 375</b>	<b>AMBULANCE SERVICE</b>				
398411		KIRKLAND WELDING SUPPLIES, INC	OXYGEN	OXYGEN	\$57.00
<b>Fund: 375 - AMBULANCE SERVICE Invoice Count and Total:</b>				<b>1</b>	<b>\$57.00</b>
<b>Dept: 24 - AMBULANCE SERVICE Invoice Count and Total:</b>				<b>1</b>	<b>\$57.00</b>

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
<b>Dept: 43 COURTHOUSE GENERAL</b>					
<b>Fund: 001 GENERAL FUND</b>					
1820253773 6.12.26		EVERGY	210 S NATIONAL AVE	CONTRACTUAL SERVICES	\$4,976.15
2630283128 6.12.26		EVERGY	221 S JUDSON	CONTRACTUAL SERVICES	\$136.52
4272603513		CINTAS CORPORATION LOC. 459	CLEANING SERVICES	CONTRACTUAL SERVICES	\$189.04
4272603513		CINTAS CORPORATION LOC. 459	CLEANING SUPPLIES	COMMODITIES	\$420.60
6346763564 6.11.26		EVERGY	108 W 2ND	CONTRACTUAL SERVICES	\$154.07
871900995		KONE, INC.	ELEVATOR MAINTENANCE	CONTRACTUAL SERVICES	\$7,503.36
<b>Fund: 001 - GENERAL FUND Invoice Count and Total:</b>				<b>6</b>	<b>\$13,379.74</b>
<b>Dept: 43 - COURTHOUSE GENERAL Invoice Count and Total:</b>				<b>6</b>	<b>\$13,379.74</b>

**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: 70**

**Grand Total: \$83,374.82**

Open Invoices - Dept/Fund Totals		
Dept	Fund	Amount
<b>00</b>	<b>Non-Departmental</b>	
	016 APPRAISERS	\$68.00
	052 COUNTY TREASURER MOTOR FUN	\$213.27
	094 TREASURER - TECH FUND	\$251.97
	108 LANDFILL	\$10,652.41
	120 COUNTY SHERIFF/CORRECTIONAL	\$6,810.57
	220 ROAD AND BRIDGE	\$3,979.22
	222 ROAD & BRIDGE SALES TAX FUND	\$12,455.80
	257 SHRF TRUST FORFEITURE 7/1/19	\$3,696.99
		<hr/>
		\$38,128.23
<b>01</b>	<b>COUNTY COMMISSION</b>	
	001 GENERAL FUND	\$223.40
		<hr/>
		\$223.40
<b>03</b>	<b>COUNTY TREASURER</b>	
	001 GENERAL FUND	\$55.97
		<hr/>
		\$55.97
<b>04</b>	<b>COUNTY ATTORNEY</b>	
	001 GENERAL FUND	\$589.48
		<hr/>
		\$589.48
<b>08</b>	<b>COUNTY CORONER</b>	

# Open Invoices By Department Summary

Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
		001	GENERAL FUND	\$2,475.00	
				\$2,475.00	
	<b>10</b>	<b>DISTRICT COURT</b>			
		001	GENERAL FUND	\$17,054.00	
				\$17,054.00	
	<b>15</b>	<b>I T</b>			
		001	GENERAL FUND	\$65.00	
				\$65.00	
	<b>18</b>	<b>JUVENILE DETENTION</b>			
		001	GENERAL FUND	\$11,347.00	
				\$11,347.00	
	<b>24</b>	<b>AMBULANCE SERVICE</b>			
		375	AMBULANCE SERVICE	\$57.00	
				\$57.00	
	<b>43</b>	<b>COURTHOUSE GENERAL</b>			
		001	GENERAL FUND	\$13,379.74	
				\$13,379.74	
			<b>Grand Total:</b>	<b>\$83,374.82</b>	

**Bourbon County Bank Reconciliation  
For The Three Months Ending May 31, 2026**

**Bourbon County Bank Accounts**

Treasurer Account Landmark: *3049	\$ 13,805,425.64
Less Outstanding Checks	\$ (68,436.38)
Less Outstanding Wires	\$ (931,493.16)
Add Deposits in Transit	\$ 710,976.27
Adjustments	\$ 105,263.30
<b>Balance Account *3049 - Treasurer General Account</b>	<b>\$ 13,621,735.67</b>

Clerk Account Landmark: *3064	\$ 457,742.07
Less Outstanding Checks	\$ (344,337.25)
Less Outstanding Wires	\$ (95,945.93)
Add Deposits in Transit	\$ 922,985.86
Adjustments	\$ (332,413.61)
<b>Balance Account *3064 - Clerks Payables Account</b>	<b>\$ 608,031.14</b>

**Bourbon County Certificate of Deposits**

Union State Bank	\$ 100,000.00
Union State Bank	\$ 200,000.00
Landmark Bank	\$ 100,000.00
Union State Bank	\$ 100,000.00
City State Bank	\$ 200,000.00
City State Bank	\$ 250,000.00
City State Bank	\$ 250,000.00
Union State Bank	\$ 250,000.00
Union State Bank	\$ 100,000.00
<b>Bourbon County Certificate of Deposits</b>	<b>\$ 1,550,000.00</b>

**Bourbon County Treasurer Cash on Hand** \$ 1,700.00

<b>Bourbon County Cash Balance All Accounts as of 05.31.26</b>	\$ 15,781,466.81
<b>Fund Status Report as of 05.31.26</b>	\$ 15,781,466.81
<b>Variance</b>	<b>\$ -</b>

I, Susan E. Walker on 6/19/26 do  
Susan E. Walker, County Clerk

hereby certify that the above statement is correct based on the information provided to me.

# Fund Status Report

Bourbon County

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

**Fiscal Year:** 2026  
**From Date:** 5/1/2026  
**From Period:** 5  
**Thru Date:** 5/31/2026  
**To Period:** 5  
**Option:** Period  
 Exclude Transfers Breakdown? NO

**Selected Funds :**

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
<b>General Fund (01)</b>					
001 - GENERAL FUND	\$821,487.83	\$83,469.32	(\$305,900.27)	\$0.00	\$599,056.88
060 - DIVERSION APPLICATION FEE FU	\$49,544.30	\$0.00	(\$64.66)	\$0.00	\$49,479.64
100 - INSUFFICIENT FUND CHECKS	(\$27,078.67)	\$5,357.09	(\$5,367.09)	\$0.00	(\$27,088.67)
* Fund Type Total *	\$843,953.46	\$88,826.41	(\$311,332.02)	\$0.00	\$621,447.85
<b>Special Purpose Funds (02)</b>					
016 - APPRAISERS	\$67,760.87	\$450.00	(\$23,672.84)	\$0.00	\$44,538.03
017 - APPRAISER - RESERVE FUND	\$20,788.64	\$0.00	\$0.00	\$0.00	\$20,788.64
024 - BRIDGE & CULVERT	\$5,882.64	\$0.00	(\$942.11)	\$0.00	\$4,940.53
026 - COMP EQUIP RESERVE FUND	\$33,466.64	\$0.00	\$0.00	\$0.00	\$33,466.64
027 - GENERAL EQUIPMENT RESERVE	\$42,234.61	\$0.00	(\$2,471.00)	\$0.00	\$39,763.61
052 - COUNTY TREASURER MOTOR FUN	\$33,410.91	\$9,657.25	(\$10,846.93)	\$0.00	\$32,221.23
053 - RESERVE FUND - COUNTY ATTOR	\$11,170.87	\$0.00	\$0.00	\$0.00	\$11,170.87
062 - ELECTION	\$53,540.86	\$0.00	(\$8,736.51)	\$0.00	\$44,804.35
063 - ELECTION RESERVE FUND	\$293.00	\$0.00	\$0.00	\$0.00	\$293.00
064 - EMPLOYEE BENEFIT	\$1,204,134.17	\$5,681.81	(\$121,982.84)	\$0.00	\$1,087,833.14
093 - ROD-TECH FUND	\$63,213.87	\$1,298.00	(\$2,785.20)	\$0.00	\$61,726.67
094 - TREASURER - TECH FUND	\$18,981.61	\$324.50	(\$882.72)	\$0.00	\$18,423.39
095 - CLERK - TECH FUND	\$18,508.89	\$324.50	(\$801.36)	\$0.00	\$18,032.03
097 - SPECIAL LAW ENFORCEMENT	\$71,342.69	\$2,280.00	(\$4,725.72)	\$0.00	\$68,896.97
114 - MENTAL HEALTH	\$27,454.31	\$0.00	\$0.00	\$0.00	\$27,454.31
116 - MENTAL DISABILITY	\$18,053.87	\$0.00	\$0.00	\$0.00	\$18,053.87
120 - COUNTY SHERIFF/CORRECTIONA	\$549,921.84	\$57,920.26	(\$277,052.64)	\$0.00	\$330,789.46
200 - NOXIOUS WEED	\$105,664.65	\$32,551.43	(\$54,004.44)	\$0.00	\$84,211.64
202 - NOXIOUS WEED EQUIPMENT FUN	\$15,119.09	\$0.00	\$0.00	\$0.00	\$15,119.09
220 - ROAD AND BRIDGE	\$441,000.92	\$73,595.46	(\$460,455.46)	\$0.00	\$54,140.92
222 - ROAD & BRIDGE SALES TAX FUND	\$999,280.81	\$0.00	(\$219,429.67)	\$0.00	\$779,851.14

# Fund Status Report

# Bourbon County

<b>Report Selection Criteria:</b>	Selected Fund Type: ALL	Fiscal Year: 2026	From Date: 5/1/2026
	Include Encumbrances? NO	From Period: 5	Thru Date: 5/31/2026
	Include Pri Yr Liabilities? NO	To Period: 5	Option: Period
	Printed in Alpha by Fund Name? NO	Exclude Transfers Breakdown? NO	
	Exclude Additional Cash? NO		
	Include Pending Cash? NO		

**Selected Funds :**

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
224 - ROAD & BRIDGE SP. IMPROVEME	\$665,455.21	\$0.00	(\$40,700.00)	\$0.00	\$624,755.21
225 - CAP IMP - ELM CREEK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
238 - SPEC ALCOHOL & DRUG	\$681.13	\$0.00	\$0.00	\$0.00	\$681.13
240 - SPECIAL BRIDGE	\$4,084.78	\$0.00	\$0.00	\$0.00	\$4,084.78
244 - SPECIAL PARKS & RECR	\$874.93	\$0.00	\$0.00	\$0.00	\$874.93
248 - SPECIAL ROAD MACHINERY	\$10,829.53	\$0.00	\$0.00	\$0.00	\$10,829.53
250 - STRAY ANIMAL	\$1,042.57	\$0.00	\$0.00	\$0.00	\$1,042.57
271 - REFIELD RURITAN FUND	\$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
370 - BOND SALES TAX - COUNTY JAIL	\$2,142,735.52	\$0.00	(\$13,241.86)	\$0.00	\$2,129,493.66
374 - BLUE CROSS BLUE SHEILD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
375 - AMBULANCE SERVICE	\$115,911.50	\$51,363.68	(\$136,337.23)	\$0.00	\$30,937.95
377 - EMS EQUIPMENT RESERVE FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
384 - ARPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
385 - MERCY MEDICAL BUILDING	\$23,474.53	\$0.00	\$0.00	\$0.00	\$23,474.53
387 - ADDICTION SETTLEMENT FUND	\$68,086.16	\$0.00	(\$184.15)	\$0.00	\$67,902.01
396 - REGISTERED OFFENDER TECH FE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
397 - CONCEAL CARRY ACCOUNT	\$3,762.33	\$0.00	\$0.00	\$0.00	\$3,762.33
398 - OFFENDER REGISTRATION	\$49,926.65	\$640.00	(\$90.02)	\$0.00	\$50,476.63
399 - EMERGENCY SERVICES SALES TA	\$98,723.52	\$0.00	(\$98,723.52)	\$0.00	\$0.00
* Fund Type Total *	\$6,986,814.12	\$236,086.89	(\$1,478,066.22)	\$0.00	\$5,744,834.79
<b>Business Funds (03)</b>					
108 - LANDFILL	\$296,244.62	\$58,377.59	(\$64,778.54)	\$0.00	\$289,843.67
358 - SEWER REPAYMENT-LAKE FT SC	\$10,978.58	\$4,597.62	\$0.00	\$0.00	\$15,576.20
* Fund Type Total *	\$307,223.20	\$62,975.21	(\$64,778.54)	\$0.00	\$305,419.87
<b>Trust Funds (05)</b>					
014 - ATTORNEY TRUST FUND	\$1,929.10	\$0.00	\$0.00	\$0.00	\$1,929.10

# Fund Status Report

# Bourbon County

<b>Report Selection Criteria:</b>	Selected Fund Type: ALL	Fiscal Year: 2026	From Date: 5/1/2026
	Include Encumbrances? NO	From Period: 5	Thru Date: 5/31/2026
	Include Pri Yr Liabilities? NO	To Period: 5	Option: Period
	Printed in Alpha by Fund Name? NO	Exclude Transfers Breakdown? NO	
	Exclude Additional Cash? NO		
	Include Pending Cash? NO		

**Selected Funds :**

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
204 - PROSECUTOR TRAINING	\$17,768.85	\$93.93	\$0.00	\$0.00	\$17,862.78
237 - SHERIFF FEDERAL FORFEIT FUND	\$25,142.47	\$0.00	\$0.00	\$0.00	\$25,142.47
246 - SPEC PROSECUTOR TRUST-FORF	\$84,782.35	\$0.00	\$0.00	\$0.00	\$84,782.35
247 - SHERIFF'S TRUST-FORFEITURE	\$45.30	\$0.00	\$0.00	\$0.00	\$45.30
257 - SHRF TRUST FORFEITURE 7/1/19	\$45,941.03	\$0.00	(\$512.33)	\$0.00	\$45,428.70
* Fund Type Total *	\$175,609.10	\$93.93	(\$512.33)	\$0.00	\$175,190.70
<b>Agency Funds - Cities (06)</b>					
330 - FT SCOTT GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
334 - FT SCOTT LIBRARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
336 - FT SCOTT LIB EMP BEN	\$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
344 - FT SCOTT SPEC ASSESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
354 - FT SCOTT FIRE EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
356 - FT SCOTT BOND & INT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400 - BRONSON GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408 - BRONSON LIBRARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414 - FULTON GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
418 - FULTON BOND & INT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
420 - MAPLETON GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
422 - REDFIELD GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
431 - REDFIELD - SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
432 - UNIONTOWN GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
441 - UNIONTOWN - SPECIAL ASSMT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Agency Funds - Townships (07)</b>					
442 - DRYWOOD GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
444 - DRYWOOD LIGHT DIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# Fund Status Report

# Bourbon County

<b>Report Selection Criteria:</b>	Selected Fund Type: ALL	Fiscal Year: 2026	From Date: 5/1/2026
	Include Encumbrances? NO	From Period: 5	Thru Date: 5/31/2026
	Include Pri Yr Liabilities? NO	To Period: 5	Option: Period
	Printed in Alpha by Fund Name? NO	Exclude Transfers Breakdown? NO	
	Exclude Additional Cash? NO		
	Include Pending Cash? NO		

**Selected Funds :**

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
446 - FRANKLIN GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
450 - FREEDOM GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
452 - MARION GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
466 - MARMATON GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
468 - MARMATON CEMETERY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
470 - MILLCREEK GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
472 - OSAGE GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
476 - PAWNEE GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
478 - PAWNEE CEMETERY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
480 - SCOTT GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
482 - SCOTT CEMETERY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
484 - TIMBERHILL GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
518 - TIMBERHILL CEMETERY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Agency Funds - Schools (08)</b>					
282 - USD 234 GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
284 - USD 234 EMP BEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
286 - USD 234 CAP OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
288 - USD 234 GEN SUPP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
290 - USD 234 RECREATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
292 - USD 234 BOND & INT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
294 - USD 235 GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
296 - USD 235 GEN-SUPP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
297 - USD 235 CAP OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
298 - USD 235 BOND & INT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300 - USD 248 GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302 - USD 248 GEN SUPP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# Fund Status Report

# Bourbon County

<b>Report Selection Criteria:</b>	Selected Fund Type: ALL	Fiscal Year: 2026	From Date: 5/1/2026
	Include Encumbrances? NO	From Period: 5	Thru Date: 5/31/2026
	Include Pri Yr Liabilities? NO	To Period: 5	Option: Period
	Printed in Alpha by Fund Name? NO	Exclude Transfers Breakdown? NO	
	Exclude Additional Cash? NO		
	Include Pending Cash? NO		

**Selected Funds :**

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
304 - USD 248 PUB REC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
306 - USD 248 BOND & INT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
308 - USD 248 CAP OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310 - USD 346 GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
312 - USD 346 GEN SUPP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
314 - USD 346 CAP OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
316 - USD 346 BOND & INT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
320 - COMM COLLEGE GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Agency Funds - Cemeteries (09)</b>					
488 - AVONDALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490 - BARNESVILLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
492 - CENTERVILLE-WEST PLAINS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
494 - CHAPEL GROVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
496 - CLARKSBURG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
498 - DAYTON	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500 - GLENDALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502 - LATH BRANCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
504 - MAPLE GROVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
506 - OSAGA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
508 - PLEASANT VIEW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
510 - ROSEDALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
512 - TWEEDY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
514 - WEST LIBERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
516 - ZION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# Fund Status Report

# Bourbon County

## Report Selection Criteria:

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

Fiscal Year: 2026

From Date: 5/1/2026

From Period: 5

Thru Date: 5/31/2026

To Period: 5

Option: Period

Exclude Transfers Breakdown? NO

## Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
<b>Agency Funds - Extension Dist (10)</b>					
072 - SOUTHWIND EXTENSION DISTRIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
228 - SEVERANCE TAX	\$518.41	\$0.00	\$0.00	\$0.00	\$518.41
* Fund Type Total *	\$518.41	\$0.00	\$0.00	\$0.00	\$518.41
<b>Agency Funds - Watersheds (11)</b>					
276 - WATERSHED #98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
278 - WATERSHED #102	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Agency Funds - Fire Districts (12)</b>					
078 - FIRE DIST 2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080 - FIRE DIST 3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
082 - FIRE DIST 4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
084 - FIRE DIST 5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Agency Funds - Hospital Dist. (13)</b>					
280 - HOSPITAL DIST #1-LINN CO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Agency Funds - Regional Lib. (14)</b>					
234 - S.E.K. LIBRARY GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
236 - S.E.K. LIBRARY EMP BEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Agency Funds - State Funds (15)</b>					
256 - STATE ED BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
258 - STATE INST BLDG.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# Fund Status Report

Bourbon County

**Report Selection Criteria:** Selected Fund Type: ALL  
 Include Encumbrances? NO Fiscal Year: 2026 From Date: 5/1/2026  
 Include Pri Yr Liabilities? NO From Period: 5 Thru Date: 5/31/2026  
 Printed in Alpha by Fund Name? NO To Period: 5 Option: Period  
 Exclude Additional Cash? NO Exclude Transfers Breakdown? NO  
 Include Pending Cash? NO

**Selected Funds :**

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
<b>Agency Funds - Other (16)</b>					
090 - GAME LICENSE	\$437.00	\$401.50	(\$401.50)	\$0.00	\$437.00
092 - HERITAGE TRUST FUND	\$21,736.00	\$649.00	\$0.00	\$0.00	\$22,385.00
260 - STATE MOTOR FUND	\$14,789.83	\$67,006.82	(\$67,362.73)	\$0.00	\$14,433.92
261 - STATE DRIVERS LICENSE FUND	\$667.00	\$0.00	\$0.00	\$0.00	\$667.00
262 - STATE MOTOR VEH INSP FEES	\$1,340.50	\$0.00	\$0.00	\$0.00	\$1,340.50
* Fund Type Total *	\$38,970.33	\$68,057.32	(\$67,764.23)	\$0.00	\$39,263.42
<b>Agency Funds - Distributable (17)</b>					
056 - DELINQ PP TAX	\$2,115.26	\$0.00	\$0.00	\$0.00	\$2,115.26
058 - DELINQ R.E. SALES	\$127,497.97	\$0.00	\$0.00	\$0.00	\$127,497.97
070 - EXCISE TAX	\$3,516.56	\$0.00	\$0.00	\$0.00	\$3,516.56
102 - ISOLATED & COMP TAX	\$217,252.64	\$125,113.68	(\$109,554.09)	\$0.00	\$232,812.23
212 - R.E. REDEMPTIONS	\$178,788.15	\$27,916.20	\$0.00	\$0.00	\$206,704.35
226 - RV TAX	\$12,135.34	\$3,575.58	(\$135.25)	\$0.00	\$15,575.67
267 - NEIGHBORHOOD REVIT HOLDING	\$39,037.02	\$0.00	(\$14,916.99)	\$0.00	\$24,120.03
268 - TAX ACCOUNT	\$2,100,986.77	\$5,309,733.15	(\$7,926.36)	\$0.00	\$7,402,793.56
274 - VEHICLE TAX	\$614,497.06	\$206,300.31	(\$1,235.24)	\$0.00	\$819,562.13
275 - COMMERCIAL VEHICLE FEES	\$63,161.89	\$3,019.95	(\$6,087.83)	\$0.00	\$60,094.01
* Fund Type Total *	\$3,358,988.66	\$5,675,658.87	(\$139,855.76)	\$0.00	\$8,894,791.77
* Report Total *	\$11,712,077.28	\$6,131,698.63	(\$2,062,309.10)	\$0.00	\$15,781,466.81

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
001	<u>GENERAL FUND</u>						
	<u>REVENUES</u>						
00	<i>Non-Departmental</i>						
001-00-4010	KCOVRS IRP DISTRIBUTION FE	\$3,481.00	\$0.00	\$539.78	\$0.00	\$2,941.22	15.51%
001-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$1,049.54	\$0.00	(\$1,049.54)	
001-00-4101	CURRENT TAX DIST	\$1,804,838.00	\$0.00	\$1,102,529.26	\$0.00	\$702,308.74	61.09%
001-00-4102	MOTOR VEHICLE TAX DIST	\$177,986.00	\$0.00	\$34,155.90	\$0.00	\$143,830.10	19.19%
001-00-4103	RV TAX DIST	\$2,809.00	\$0.00	\$354.90	\$0.00	\$2,454.10	12.63%
001-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$437.34	\$0.00	(\$437.34)	
001-00-4105	DELINQ R.E. DIST	\$15,000.00	\$0.00	\$7,600.58	\$0.00	\$7,399.42	50.67%
001-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$13.10	\$0.00	(\$13.10)	
001-00-4107	HEAVY TRUCK TAX DIST	\$9,010.00	\$0.00	\$5,448.34	\$0.00	\$3,561.66	60.47%
001-00-4108	TAX SALE DISTRICT COURT FE	\$0.00	\$0.00	\$1,100.00	\$0.00	(\$1,100.00)	
001-00-4113	TAX SALE TITLE FEES	\$0.00	\$0.00	\$1,125.00	\$0.00	(\$1,125.00)	
001-00-4206	G.A.L.	\$0.00	\$930.73	\$6,579.29	\$0.00	(\$6,579.29)	
001-00-4207	STATE CORONER FUND	\$0.00	\$111.71	\$111.71	\$0.00	(\$111.71)	
001-00-4208	TAX SALE ATTORNEY FEES	\$0.00	\$0.00	\$4,100.00	\$0.00	(\$4,100.00)	
001-00-4211	NRP DISTRIBUTION	(\$61,325.00)	\$0.00	(\$39,360.10)	\$0.00	(\$21,964.90)	64.18%
001-00-4300	FEES & LICENSES	\$105,000.00	\$8,644.10	\$47,220.85	\$0.00	\$57,779.15	44.97%
001-00-4301	JV IIP SUPERVISION	\$0.00	\$0.00	\$25.00	\$0.00	(\$25.00)	
001-00-4304	COUNTY OFFICERS FEES	\$4,000.00	\$275.00	\$2,100.53	\$0.00	\$1,899.47	52.51%
001-00-4307	FRANCHISE TAX	\$1,200.00	\$0.00	\$1,029.22	\$0.00	\$170.78	85.77%
001-00-4310	INSUFF CHECK SERVICE CHG	\$0.00	\$40.00	\$190.00	\$0.00	(\$190.00)	
001-00-4311	ANTIQUE VEHICLE FEE	\$0.00	\$205.00	\$3,290.00	\$0.00	(\$3,290.00)	
001-00-4400	CHECKING INTEREST	\$0.00	\$24,699.53	\$121,057.48	\$0.00	(\$121,057.48)	
001-00-4401	VEHICLE INTEREST	\$0.00	\$432.22	\$2,063.91	\$0.00	(\$2,063.91)	
001-00-4402	CURRENT TAX INTEREST	\$175,000.00	\$35,755.10	\$122,369.50	\$0.00	\$52,630.50	69.93%
001-00-4403	C D INTEREST	\$425,000.00	\$731.59	\$15,794.10	\$0.00	\$409,205.90	3.72%
001-00-4501	LEASE PROCEEDS	\$12,840.00	\$0.00	\$420.00	\$0.00	\$12,420.00	3.27%
001-00-4801	REIMBURSEMENT	\$10,000.00	\$1,051.81	\$6,177.80	\$0.00	\$3,822.20	61.78%
001-00-4805	JUVENILE PROBATION FEE	\$0.00	\$14.00	\$65.71	\$0.00	(\$65.71)	
001-00-4806	COUNTY ATTORNEY DIVERSIO	\$10,000.00	\$0.00	\$142.08	\$0.00	\$9,857.92	1.42%
001-00-4807	CO GEN DISTRICT COURT REIM	\$0.00	\$83.50	\$98.25	\$0.00	(\$98.25)	
001-00-4812	COUNTY FORFEITURE FEE-283	\$0.00	\$1,000.00	\$1,939.17	\$0.00	(\$1,939.17)	
001-00-4903	MISCELLANEOUS INCOME	\$10,000.00	\$66.00	\$155.00	\$0.00	\$9,845.00	1.55%

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>001</b>	<b><u>GENERAL FUND</u></b>						
	<b><u>REVENUES</u></b>						
	<b>00 Non-Departmental</b>						
001-00-4904	TRANSFER IN	\$10,000.00	\$0.00	\$48,160.15	\$0.00	(\$38,160.15)	481.60%
001-00-4905	FIREWORK PERMIT	\$300.00	\$75.00	\$75.00	\$0.00	\$225.00	25.00%
001-00-4908	CANDIDATE FILING FEE	\$0.00	\$844.48	\$1,058.64	\$0.00	(\$1,058.64)	
001-00-4912	HAY BID	\$0.00	\$0.00	\$705.00	\$0.00	(\$705.00)	
001-00-4916	DISTRICT COURT MEDICAL SUP	\$0.00	\$203.60	\$1,223.55	\$0.00	(\$1,223.55)	
001-00-4919	EMERG PREP WAGES GRANT	\$22,654.00	\$0.00	\$0.00	\$0.00	\$22,654.00	
001-00-4926	DUCK BLIND	\$0.00	\$35.00	\$105.00	\$0.00	(\$105.00)	
001-00-4931	WEBSEARCH FEE	\$0.00	\$0.00	\$3,720.00	\$0.00	(\$3,720.00)	
001-00-4932	OVERAGE(ALL OFFICES)	\$0.00	(\$62.74)	\$1,776.78	\$0.00	(\$1,776.78)	
001-00-4939	LEPP-INSPECTION FEES/LIC	\$0.00	\$350.00	\$1,000.00	\$0.00	(\$1,000.00)	
001-00-4971	RESTITUTION TO COUNTY	\$0.00	\$685.40	\$2,025.10	\$0.00	(\$2,025.10)	
001-00-4979	PILOT- JAYHAWK WIND	\$365,625.00	\$0.00	\$0.00	\$0.00	\$365,625.00	
001-00-6150	EQUIPMENT AUCTION PROCEE	\$0.00	\$0.00	\$15.00	\$0.00	(\$15.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$3,103,418.00</b>	<b>\$76,171.03</b>	<b>\$1,509,787.46</b>	<b>\$0.00</b>	<b>\$1,593,630.54</b>	<b>48.65%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$3,103,418.00</b>	<b>\$76,171.03</b>	<b>\$1,509,787.46</b>	<b>\$0.00</b>	<b>\$1,593,630.54</b>	<b>48.65%</b>
	<b><u>EXPENDITURES</u></b>						
	<b>Non-Departmental</b>						
001-00-5212	BANK CHARGES	\$0.00	\$0.00	(\$40.00)	\$0.00	\$40.00	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$40.00)</b>	<b>\$0.00</b>	<b>\$40.00</b>	<b>0.00%</b>
	<b>COUNTY COMMISSION</b>						
001-01-5101	COMMISSION WAGES	\$107,085.00	\$15,523.08	\$110,740.10	\$0.00	(\$3,655.10)	103.41%
001-01-5200	COMMISSION CONTRACTUAL S	\$5,000.00	\$6,242.54	\$42,897.92	\$0.00	(\$37,897.92)	857.96%
001-01-5300	COMMISSION COMMODITIES	\$1,425.00	\$22.57	\$2,300.80	\$0.00	(\$875.80)	161.46%
001-01-5400	COMMISSION CAPITAL OUTLAY	\$0.00	\$0.00	\$3,189.70	\$0.00	(\$3,189.70)	
001-01-6020	REIMBURSABLES	\$0.00	\$0.00	(\$60,000.00)	\$0.00	\$60,000.00	
	<b>Subtotal COUNTY COMMISSION:</b>	<b>\$113,510.00</b>	<b>\$21,788.19</b>	<b>\$99,128.52</b>	<b>\$0.00</b>	<b>\$14,381.48</b>	<b>87.33%</b>
	<b>COUNTY CLERK</b>						
001-02-5101	CLERK WAGES	\$119,984.00	\$13,060.07	\$48,436.47	\$0.00	\$71,547.53	40.37%
001-02-5200	CLERK CONTRACTUAL SVCS	\$7,505.00	\$492.48	\$2,343.12	\$0.00	\$5,161.88	31.22%
001-02-5300	CLERK COMMODITIES	\$5,700.00	\$137.89	\$1,083.63	\$0.00	\$4,616.37	19.01%

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>001</b>	<b><u>GENERAL FUND</u></b>						
	<b><u>EXPENDITURES</u></b>						
	<b>COUNTY CLERK</b>						
001-02-6020	REIMBURSABLES	\$0.00	\$0.00	(\$50.00)	\$0.00	\$50.00	
	<b>Subtotal COUNTY CLERK:</b>	<b>\$133,189.00</b>	<b>\$13,690.44</b>	<b>\$51,813.22</b>	<b>\$0.00</b>	<b>\$81,375.78</b>	<b>38.90%</b>
	<b>COUNTY TREASURER</b>						
001-03-5101	TREASURER WAGES	\$127,786.00	\$14,388.56	\$52,618.12	\$0.00	\$75,167.88	41.18%
001-03-5200	TREASURER CONTRACTUAL SV	\$46,901.00	\$35.93	\$543.84	\$0.00	\$46,357.16	1.16%
001-03-5300	TREASURER COMMODITIES	\$950.00	\$19.99	\$50.64	\$0.00	\$899.36	5.33%
	<b>Subtotal COUNTY TREASURER:</b>	<b>\$175,637.00</b>	<b>\$14,444.48</b>	<b>\$53,212.60</b>	<b>\$0.00</b>	<b>\$122,424.40</b>	<b>30.30%</b>
	<b>COUNTY ATTORNEY</b>						
001-04-5101	ATTORNEY WAGES	\$412,518.00	\$31,142.80	\$120,812.61	\$0.00	\$291,705.39	29.29%
001-04-5200	ATTORNEY CONTRACTUAL SVC	\$49,966.00	\$19,067.56	\$63,073.23	\$0.00	(\$13,107.23)	126.23%
001-04-5300	ATTORNEY COMMODITIES	\$3,800.00	\$34.13	\$75.21	\$0.00	\$3,724.79	1.98%
001-04-5400	ATTORNEY CAPITAL OUTLAY	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	
001-04-6020	REIMBURSABLES	\$0.00	(\$75.00)	(\$75.00)	\$0.00	\$75.00	
	<b>Subtotal COUNTY ATTORNEY:</b>	<b>\$470,284.00</b>	<b>\$50,169.49</b>	<b>\$183,886.05</b>	<b>\$0.00</b>	<b>\$286,397.95</b>	<b>39.10%</b>
	<b>COUNTY REGISTER OF DEEDS</b>						
001-05-5101	REGISTER OF DEEDS WAGES	\$110,120.00	\$15,251.79	\$54,227.42	\$0.00	\$55,892.58	49.24%
001-05-5200	REGISTER OF DEEDS CONT SV	\$3,400.00	\$93.90	\$902.84	\$0.00	\$2,497.16	26.55%
001-05-5300	REGISTER OF DEEDS COMMOD	\$1,301.00	\$0.00	\$232.84	\$0.00	\$1,068.16	17.90%
	<b>Subtotal COUNTY REGISTER OF DEEDS:</b>	<b>\$114,821.00</b>	<b>\$15,345.69</b>	<b>\$55,363.10</b>	<b>\$0.00</b>	<b>\$59,457.90</b>	<b>48.22%</b>
	<b>COURTHOUSE MAINTENANCE</b>						
001-07-5101	BUILDING MTCE WAGES	\$88,099.00	\$8,094.48	\$44,935.71	\$0.00	\$43,163.29	51.01%
001-07-5200	GENERAL CONTRACTUAL SVCS	\$28,500.00	(\$1,474.79)	\$265.99	\$0.00	\$28,234.01	.93%
001-07-5300	GENERAL COMMODITIES	\$33,915.00	\$328.40	\$5,138.93	\$0.00	\$28,776.07	15.15%
001-07-6020	REIMBURSABLES	\$0.00	\$0.00	(\$6,412.88)	\$0.00	\$6,412.88	
	<b>Subtotal COURTHOUSE MAINTENANCE:</b>	<b>\$150,514.00</b>	<b>\$6,948.09</b>	<b>\$43,927.75</b>	<b>\$0.00</b>	<b>\$106,586.25</b>	<b>29.19%</b>
	<b>COUNTY CORONER</b>						
001-08-5200	CORONER CONTRACTUAL SVC	\$50,000.00	\$900.00	\$14,076.00	\$0.00	\$35,924.00	28.15%
	<b>Subtotal COUNTY CORONER:</b>	<b>\$50,000.00</b>	<b>\$900.00</b>	<b>\$14,076.00</b>	<b>\$0.00</b>	<b>\$35,924.00</b>	<b>28.15%</b>
	<b>DISTRICT COURT</b>						
001-10-5101	DISTRICT COURT WAGES	\$58,160.00	\$7,230.25	\$26,155.86	\$0.00	\$32,004.14	44.97%

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>001</b>	<b><u>GENERAL FUND</u></b>						
	<b><u>EXPENDITURES</u></b>						
	<b>DISTRICT COURT</b>						
001-10-5200	DISTRICT COURT CONTRACTU	\$251,990.00	\$29,257.76	\$89,370.84	\$0.00	\$162,619.16	35.47%
001-10-5300	DISTRICT COURT COMMODITIE	\$14,250.00	\$1,613.69	\$4,673.94	\$0.00	\$9,576.06	32.80%
001-10-5400	DISTRICT COURT CAPITAL OUT	\$24,500.00	\$0.00	\$0.00	\$0.00	\$24,500.00	
001-10-6020	REIMBURSABLES	\$0.00	\$0.00	(\$1,114.95)	\$0.00	\$1,114.95	
	<b>Subtotal DISTRICT COURT:</b>	<b>\$348,900.00</b>	<b>\$38,101.70</b>	<b>\$119,085.69</b>	<b>\$0.00</b>	<b>\$229,814.31</b>	<b>34.13%</b>
	<b>EMERGENCY PREPAREDNESS</b>						
001-11-5101	EM. PREP. WAGES	\$37,584.00	\$2,307.69	\$4,615.38	\$0.00	\$32,968.62	12.28%
001-11-5200	EM. PREP. CONTRACTUALSVCS	\$11,596.00	\$558.94	\$9,511.96	\$0.00	\$2,084.04	82.03%
001-11-5300	EM. PREP. COMMODITIES	\$3,800.00	\$378.54	\$479.79	\$0.00	\$3,320.21	12.63%
	<b>Subtotal EMERGENCY PREPAREDNESS:</b>	<b>\$52,980.00</b>	<b>\$3,245.17</b>	<b>\$14,607.13</b>	<b>\$0.00</b>	<b>\$38,372.87</b>	<b>27.57%</b>
	<b>I T</b>						
001-15-5200	I/T CONTRACTUAL SVCS	\$242,000.00	\$2,694.52	\$70,461.88	\$0.00	\$171,538.12	29.12%
001-15-5300	I/T COMMODITIES	\$0.00	\$0.00	\$262.67	\$0.00	(\$262.67)	
	<b>Subtotal I T:</b>	<b>\$242,000.00</b>	<b>\$2,694.52</b>	<b>\$70,724.55</b>	<b>\$0.00</b>	<b>\$171,275.45</b>	<b>29.23%</b>
	<b>DISPATCH</b>						
001-17-5200	DISPATCH APPROPRIATIONS	\$240,000.00	\$0.00	\$60,500.00	\$0.00	\$179,500.00	25.21%
	<b>Subtotal DISPATCH:</b>	<b>\$240,000.00</b>	<b>\$0.00</b>	<b>\$60,500.00</b>	<b>\$0.00</b>	<b>\$179,500.00</b>	<b>25.21%</b>
	<b>JUVENILE DETENTION</b>						
001-18-5200	JUVENILE CONTRACTUAL SVCS	\$135,000.00	\$11,194.00	\$44,917.50	\$0.00	\$90,082.50	33.27%
001-18-5300	COMMODITIES	\$0.00	\$183.00	\$183.00	\$0.00	(\$183.00)	
	<b>Subtotal JUVENILE DETENTION:</b>	<b>\$135,000.00</b>	<b>\$11,377.00</b>	<b>\$45,100.50</b>	<b>\$0.00</b>	<b>\$89,899.50</b>	<b>33.41%</b>
	<b>ECONOMIC DEVELOPMENT</b>						
001-27-5500	ECONOMIC DEVELOPMENT AP	\$71,600.00	\$0.00	\$0.00	\$0.00	\$71,600.00	
	<b>Subtotal ECONOMIC DEVELOPMENT:</b>	<b>\$71,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$71,600.00</b>	<b>0.00%</b>
	<b>FAIR BOARD</b>						
001-28-5500	FAIR BOARD APPROPRIATIONS	\$10,000.00	\$0.00	\$2,500.00	\$0.00	\$7,500.00	25.00%
	<b>Subtotal FAIR BOARD:</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>25.00%</b>
	<b>HEALTH BOARD</b>						
001-31-5500	HEALTH BOARD APPROPRIATIO	\$90,750.00	\$0.00	\$22,687.50	\$0.00	\$68,062.50	25.00%
	<b>Subtotal HEALTH BOARD:</b>	<b>\$90,750.00</b>	<b>\$0.00</b>	<b>\$22,687.50</b>	<b>\$0.00</b>	<b>\$68,062.50</b>	<b>25.00%</b>

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
001	<b>GENERAL FUND</b>						
	<b>EXPENDITURES</b>						
	<b>SOIL CONSERVATION DISTRICT</b>						
001-32-5500	SOIL CONSERVATION APPROP.	\$25,000.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	50.00%
	<b>Subtotal SOIL CONSERVATION DISTRICT:</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$12,500.00</b>	<b>\$0.00</b>	<b>\$12,500.00</b>	<b>50.00%</b>
	<b>SERVICES FOR ELDERLY</b>						
001-33-5500	ELDERLY APPROPRIATIONS	\$48,600.00	\$8,100.00	\$24,300.00	\$0.00	\$24,300.00	50.00%
	<b>Subtotal SERVICES FOR ELDERLY:</b>	<b>\$48,600.00</b>	<b>\$8,100.00</b>	<b>\$24,300.00</b>	<b>\$0.00</b>	<b>\$24,300.00</b>	<b>50.00%</b>
	<b>FINANCE</b>						
001-39-5200	FINANCE CONTRACTUAL	\$24,650.00	\$0.00	\$0.00	\$0.00	\$24,650.00	
001-39-5300	FINANCE COMMODITIES	\$0.00	\$0.00	\$208.21	\$0.00	(\$208.21)	
	<b>Subtotal FINANCE:</b>	<b>\$24,650.00</b>	<b>\$0.00</b>	<b>\$208.21</b>	<b>\$0.00</b>	<b>\$24,441.79</b>	<b>0.84%</b>
	<b>COURTHOUSE GENERAL</b>						
001-43-5200	CONTRACTUAL SERVICES	\$558,019.00	\$41,539.63	\$512,439.32	\$0.00	\$45,579.68	91.83%
001-43-5300	COMMODITIES	\$24,700.00	\$1,623.50	\$3,635.99	\$0.00	\$21,064.01	14.72%
	<b>Subtotal COURTHOUSE GENERAL:</b>	<b>\$582,719.00</b>	<b>\$43,163.13</b>	<b>\$516,075.31</b>	<b>\$0.00</b>	<b>\$66,643.69</b>	<b>88.56%</b>
	<b>HUMAN RESOURCES</b>						
001-44-5200	CONTRACTUAL SERVICES	\$0.00	\$6,209.00	\$31,018.00	\$0.00	(\$31,018.00)	
	<b>Subtotal HUMAN RESOURCES:</b>	<b>\$0.00</b>	<b>\$6,209.00</b>	<b>\$31,018.00</b>	<b>\$0.00</b>	<b>(\$31,018.00)</b>	<b>0.00%</b>
	<b>COUNTY MISCELLANEOUS</b>						
001-99-5101	CO.COUNSELOR WAGES	\$96,000.00	\$11,076.93	\$40,615.41	\$0.00	\$55,384.59	42.31%
001-99-5212	BANK CHARGES	\$0.00	\$448.39	\$2,119.62	\$0.00	(\$2,119.62)	
001-99-5901	CONTINGENCY	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	
001-99-5908	CASH FORWARD	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00	
	<b>Subtotal COUNTY MISCELLANEOUS:</b>	<b>\$396,000.00</b>	<b>\$11,525.32</b>	<b>\$42,735.03</b>	<b>\$0.00</b>	<b>\$353,264.97</b>	<b>10.79%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$3,476,154.00</b>	<b>\$247,702.22</b>	<b>\$1,463,409.16</b>	<b>\$0.00</b>	<b>\$2,012,744.84</b>	<b>42.10%</b>
	<b>YTD Revenue Less Expenses : GENERAL FUND</b>			<b>\$46,378.30</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
014	<u>ATTORNEY TRUST FUND</u>						
	<u>REVENUES</u>						
	00 Non-Departmental						
014-00-4301	FUND INCOME	\$0.00	\$0.00	\$7.41	\$0.00	(\$7.41)	
	Subtotal Non-Departmental:	\$0.00	\$0.00	\$7.41	\$0.00	(\$7.41)	0.00%
	TOTAL REVENUES - :	\$0.00	\$0.00	\$7.41	\$0.00	(\$7.41)	0.00%
	YTD Revenue Less Expenses : ATTORNEY TRUST FUND			\$7.41			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
016	<u>APPRAISERS</u>						
	<u>REVENUES</u>						
00	<i>Non-Departmental</i>						
016-00-4010	KCOVRS IRP DISTRIBUTION FE	\$427.00	\$0.00	\$66.86	\$0.00	\$360.14	15.66%
016-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$128.80	\$0.00	(\$128.80)	
016-00-4101	CURRENT TAX DIST	\$232,015.00	\$0.00	\$141,654.66	\$0.00	\$90,360.34	61.05%
016-00-4102	MOTOR VEHICLE TAX DIST	\$21,818.00	\$0.00	\$4,438.03	\$0.00	\$17,379.97	20.34%
016-00-4103	RV TAX DIST	\$344.00	\$0.00	\$45.97	\$0.00	\$298.03	13.36%
016-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$58.55	\$0.00	(\$58.55)	
016-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1,069.57	\$0.00	(\$1,069.57)	
016-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$1.76	\$0.00	(\$1.76)	
016-00-4107	HEAVY TRUCK TAX DIST	\$1,104.00	\$0.00	\$734.75	\$0.00	\$369.25	66.55%
016-00-4211	NRP DISTRIBUTION	(\$7,884.00)	\$0.00	(\$5,059.63)	\$0.00	(\$2,824.37)	64.18%
016-00-4801	REIMBURSEMENT	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	
016-00-4940	PRC SHEETS/MAPS	\$500.00	\$0.00	\$302.00	\$0.00	\$198.00	60.40%
016-00-4965	NRP APPLICATION FEES	\$0.00	\$450.00	\$1,250.00	\$0.00	(\$1,250.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$250,324.00</b>	<b>\$450.00</b>	<b>\$144,691.32</b>	<b>\$0.00</b>	<b>\$105,632.68</b>	<b>57.80%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$250,324.00</b>	<b>\$450.00</b>	<b>\$144,691.32</b>	<b>\$0.00</b>	<b>\$105,632.68</b>	<b>57.80%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
016-00-5101	APPRAISER WAGES	\$206,000.00	\$22,358.89	\$81,869.72	\$0.00	\$124,130.28	39.74%
016-00-5200	APPRAISER CONTRACTUAL SV	\$31,485.00	\$639.96	\$27,003.00	\$0.00	\$4,482.00	85.76%
016-00-5300	APPRAISER COMMODITIES	\$12,839.00	\$559.09	\$1,237.78	\$0.00	\$11,601.22	9.64%
	<b>Subtotal Non-Departmental:</b>	<b>\$250,324.00</b>	<b>\$23,557.94</b>	<b>\$110,110.50</b>	<b>\$0.00</b>	<b>\$140,213.50</b>	<b>43.99%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$250,324.00</b>	<b>\$23,557.94</b>	<b>\$110,110.50</b>	<b>\$0.00</b>	<b>\$140,213.50</b>	<b>43.99%</b>
	<b>YTD Revenue Less Expenses : APPRAISERS</b>			<b>\$34,580.82</b>			

# Revenue and Expense Report

Bourbon County

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 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
024	<b>BRIDGE &amp; CULVERT</b>						
	<b>REVENUES</b>						
	<b>00 Non-Departmental</b>						
024-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$7.62	\$0.00	(\$7.62)	
024-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$1.44	\$0.00	(\$1.44)	
024-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$337.66	\$0.00	(\$337.66)	
024-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$2,790.17	\$0.00	(\$2,790.17)	
024-00-4103	RV TAX DIST	\$0.00	\$0.00	\$27.51	\$0.00	(\$27.51)	
024-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$20.91	\$0.00	(\$20.91)	
024-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1,018.51	\$0.00	(\$1,018.51)	
024-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$1.77	\$0.00	(\$1.77)	
024-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$734.94	\$0.00	(\$734.94)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,940.53</b>	<b>\$0.00</b>	<b>(\$4,940.53)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,940.53</b>	<b>\$0.00</b>	<b>(\$4,940.53)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : BRIDGE &amp; CULVERT</b>			<b>\$4,940.53</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
027	<u>GENERAL EQUIPMENT RESERVE FU</u>						
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
027-00-6020	EXPENSE DISBURSEMENT	\$0.00	\$2,471.00	\$2,471.00	\$0.00	(\$2,471.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$2,471.00</b>	<b>\$2,471.00</b>	<b>\$0.00</b>	<b>(\$2,471.00)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$2,471.00</b>	<b>\$2,471.00</b>	<b>\$0.00</b>	<b>(\$2,471.00)</b>	<b>0.00%</b>
	YTD Revenue Less Expenses : GENERAL EQUIPMENT RESERVE FUND			<b>(\$2,471.00)</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>052</b>	<b><u>COUNTY TREASURER MOTOR FUND</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
052-00-4903	MISCELLANEOUS INCOME	\$0.00	\$11.50	\$11.50	\$0.00	(\$11.50)	
052-00-4904	TRANSFER	\$0.00	\$9,416.25	\$46,795.50	\$0.00	(\$46,795.50)	
052-00-4951	REIMB FULL USE TG	\$0.00	\$0.00	\$525.00	\$0.00	(\$525.00)	
052-00-6010	REVENUE DISTRIBUTION	\$0.00	\$229.50	\$1,201.50	\$0.00	(\$1,201.50)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$9,657.25</b>	<b>\$48,533.50</b>	<b>\$0.00</b>	<b>(\$48,533.50)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$9,657.25</b>	<b>\$48,533.50</b>	<b>\$0.00</b>	<b>(\$48,533.50)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
052-00-5101	WAGES	\$0.00	\$9,956.14	\$34,675.99	\$0.00	(\$34,675.99)	
052-00-5200	CONTRACTUAL SERVICES	\$0.00	\$32.25	\$562.01	\$0.00	(\$562.01)	
052-00-5301	COPIER SUPPLIES	\$0.00	\$367.41	\$1,959.88	\$0.00	(\$1,959.88)	
052-00-5308	OFFICE SUPPLIES	\$0.00	\$96.23	\$2,936.65	\$0.00	(\$2,936.65)	
052-00-5309	SUPPLIES	\$0.00	\$0.00	\$161.67	\$0.00	(\$161.67)	
052-00-5395	TRAINING & MEETINGS	\$0.00	\$0.00	\$1,312.20	\$0.00	(\$1,312.20)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$10,452.03</b>	<b>\$41,608.40</b>	<b>\$0.00</b>	<b>(\$41,608.40)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$10,452.03</b>	<b>\$41,608.40</b>	<b>\$0.00</b>	<b>(\$41,608.40)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : COUNTY TREASURER MOTOR FUND</b>			<b>\$6,925.10</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
056	<u>DELINQ PP TAX</u>						
	<u>REVENUES</u>						
00	<i>Non-Departmental</i>						
056-00-6010	Delinquent PP Tax Receipts	\$0.00	\$0.00	(\$789.85)	\$0.00	\$789.85	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$789.85)</b>	<b>\$0.00</b>	<b>\$789.85</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$789.85)</b>	<b>\$0.00</b>	<b>\$789.85</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : DELINQ PP TAX</b>			<b>(\$789.85)</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
060	<b><u>DIVERSION APPLICATION FEE FUND</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
060-00-4118	RECEIPTS	\$0.00	\$0.00	\$1,525.00	\$0.00	(\$1,525.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,525.00</b>	<b>\$0.00</b>	<b>(\$1,525.00)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,525.00</b>	<b>\$0.00</b>	<b>(\$1,525.00)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
060-00-5200	ATTY DIVERSION FEE CONTRA	\$0.00	\$64.66	\$261.80	\$0.00	(\$261.80)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$64.66</b>	<b>\$261.80</b>	<b>\$0.00</b>	<b>(\$261.80)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$64.66</b>	<b>\$261.80</b>	<b>\$0.00</b>	<b>(\$261.80)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : DIVERSION APPLICATION FEE FUND</b>			<b>\$1,263.20</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>062</b>	<b><u>ELECTION</u></b>						
	<b><u>REVENUES</u></b>						
	<b>00 Non-Departmental</b>						
062-00-4010	KCOVRS IRP DISTRIBUTION FE	\$140.00	\$0.00	\$22.42	\$0.00	\$117.58	16.01%
062-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$42.45	\$0.00	(\$42.45)	
062-00-4101	CURRENT TAX DIST	\$105,412.00	\$0.00	\$64,110.42	\$0.00	\$41,301.58	60.82%
062-00-4102	MOTOR VEHICLE TAX DIST	\$7,169.00	\$0.00	\$1,615.96	\$0.00	\$5,553.04	22.54%
062-00-4103	RV TAX DIST	\$113.00	\$0.00	\$16.73	\$0.00	\$96.27	14.81%
062-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$19.49	\$0.00	(\$19.49)	
062-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$404.04	\$0.00	(\$404.04)	
062-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$0.68	\$0.00	(\$0.68)	
062-00-4107	HEAVY TRUCK TAX DIST	\$363.00	\$0.00	\$282.81	\$0.00	\$80.19	77.91%
062-00-4211	NRP DISTRIBUTION	(\$3,583.00)	\$0.00	(\$2,294.09)	\$0.00	(\$1,288.91)	64.03%
	<b>Subtotal Non-Departmental:</b>	<b>\$109,614.00</b>	<b>\$0.00</b>	<b>\$64,220.91</b>	<b>\$0.00</b>	<b>\$45,393.09</b>	<b>58.59%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$109,614.00</b>	<b>\$0.00</b>	<b>\$64,220.91</b>	<b>\$0.00</b>	<b>\$45,393.09</b>	<b>58.59%</b>
	<b><u>EXPENDITURES</u></b>						
	<b>Non-Departmental</b>						
062-00-5101	ELECTION WAGES	\$50,500.00	\$5,393.48	\$17,857.00	\$0.00	\$32,643.00	35.36%
062-00-5200	ELECTION CONTRACTUAL SVC	\$35,364.00	\$2,533.95	\$11,681.86	\$0.00	\$23,682.14	33.03%
062-00-5300	ELECTION COMMODITIES	\$23,750.00	\$612.48	\$898.33	\$0.00	\$22,851.67	3.78%
	<b>Subtotal Non-Departmental:</b>	<b>\$109,614.00</b>	<b>\$8,539.91</b>	<b>\$30,437.19</b>	<b>\$0.00</b>	<b>\$79,176.81</b>	<b>27.77%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$109,614.00</b>	<b>\$8,539.91</b>	<b>\$30,437.19</b>	<b>\$0.00</b>	<b>\$79,176.81</b>	<b>27.77%</b>
	<b>YTD Revenue Less Expenses : ELECTION</b>			<b>\$33,783.72</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>064</b>	<b><u>EMPLOYEE BENEFIT</u></b>						
	<b><u>REVENUES</u></b>						
	<b>00 Non-Departmental</b>						
064-00-4010	KCOVRS IRP DISTRIBUTION FE	\$4,735.00	\$0.00	\$750.55	\$0.00	\$3,984.45	15.85%
064-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$1,430.59	\$0.00	(\$1,430.59)	
064-00-4101	CURRENT TAX DIST	\$2,252,538.00	\$0.00	\$1,378,916.55	\$0.00	\$873,621.45	61.22%
064-00-4102	MOTOR VEHICLE TAX DIST	\$242,083.00	\$0.00	\$52,468.19	\$0.00	\$189,614.81	21.67%
064-00-4103	RV TAX DIST	\$3,820.00	\$0.00	\$541.98	\$0.00	\$3,278.02	14.19%
064-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$620.19	\$0.00	(\$620.19)	
064-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$12,356.06	\$0.00	(\$12,356.06)	
064-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$21.61	\$0.00	(\$21.61)	
064-00-4107	HEAVY TRUCK TAX DIST	\$12,254.00	\$0.00	\$9,006.94	\$0.00	\$3,247.06	73.50%
064-00-4211	NRP DISTRIBUTION	(\$76,529.00)	\$0.00	(\$49,159.92)	\$0.00	(\$27,369.08)	64.24%
064-00-4950	BENEFIT REIMBURSEMENT	\$0.00	\$5,681.81	\$6,411.23	\$0.00	(\$6,411.23)	
	<b>Subtotal Non-Departmental:</b>	<b>\$2,438,901.00</b>	<b>\$5,681.81</b>	<b>\$1,413,363.97</b>	<b>\$0.00</b>	<b>\$1,025,537.03</b>	<b>57.95%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$2,438,901.00</b>	<b>\$5,681.81</b>	<b>\$1,413,363.97</b>	<b>\$0.00</b>	<b>\$1,025,537.03</b>	<b>57.95%</b>
	<b><u>EXPENDITURES</u></b>						
	<b>Non-Departmental</b>						
064-00-5200	CONTRACTUAL SERVICES	\$154,854.00	\$507.26	\$4,318.03	\$0.00	\$150,535.97	2.79%
064-00-5201	SOCIAL SECURITY	\$436,677.00	\$59,158.14	\$170,052.96	\$0.00	\$266,624.04	38.94%
064-00-5202	KPERS RETIREMENT	\$604,485.00	\$61,287.68	\$226,862.78	\$0.00	\$377,622.22	37.53%
064-00-5203	BENEFIT UNEMPLOYMENT	\$22,000.00	\$666.22	\$1,873.14	\$0.00	\$20,126.86	8.51%
064-00-5204	BENEFIT HEALTH INSURANCE	\$1,444,157.00	\$363.54	\$170,631.91	\$0.00	\$1,273,525.09	11.82%
064-00-5204-027	HEALTH INS RETIREE	\$0.00	\$0.00	\$68.80	\$0.00	(\$68.80)	
064-00-5206	BENEFIT WORKER'S COMP	\$0.00	\$0.00	\$170,850.00	\$0.00	(\$170,850.00)	
064-00-5250	EMPLOYEE BENEFIT LIFE INS.	\$7,200.00	\$0.00	\$0.00	\$0.00	\$7,200.00	
	<b>Subtotal Non-Departmental:</b>	<b>\$2,669,373.00</b>	<b>\$121,982.84</b>	<b>\$744,657.62</b>	<b>\$0.00</b>	<b>\$1,924,715.38</b>	<b>27.90%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$2,669,373.00</b>	<b>\$121,982.84</b>	<b>\$744,657.62</b>	<b>\$0.00</b>	<b>\$1,924,715.38</b>	<b>27.90%</b>
	<b>YTD Revenue Less Expenses : EMPLOYEE BENEFIT</b>			<b>\$668,706.35</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
070	<u>EXCISE TAX</u>						
	<u>REVENUES</u>						
00	<i>Non-Departmental</i>						
070-00-4315	EXCISE TAX	\$0.00	\$0.00	(\$197.48)	\$0.00	\$197.48	
	Subtotal Non-Departmental:	\$0.00	\$0.00	(\$197.48)	\$0.00	\$197.48	0.00%
	TOTAL REVENUES - :	\$0.00	\$0.00	(\$197.48)	\$0.00	\$197.48	0.00%
	YTD Revenue Less Expenses : EXCISE TAX			(\$197.48)			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>072</b>	<b><u>SOUTHWIND EXTENSION DISTRICT</u></b>						
	<b><u>REVENUES</u></b>						
	<b><i>00 Non-Departmental</i></b>						
072-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$67.49	\$0.00	(\$67.49)	
072-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$130.41	\$0.00	(\$130.41)	
072-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$132,262.68	\$0.00	(\$132,262.68)	
072-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$4,406.15	\$0.00	(\$4,406.15)	
072-00-4103	RV TAX DIST	\$0.00	\$0.00	\$45.71	\$0.00	(\$45.71)	
072-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$56.38	\$0.00	(\$56.38)	
072-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1,008.68	\$0.00	(\$1,008.68)	
072-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$1.73	\$0.00	(\$1.73)	
072-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$721.21	\$0.00	(\$721.21)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$138,700.44</b>	<b>\$0.00</b>	<b>(\$138,700.44)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$138,700.44</b>	<b>\$0.00</b>	<b>(\$138,700.44)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<b><i>Non-Departmental</i></b>						
072-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$138,700.44	\$0.00	(\$138,700.44)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$138,700.44</b>	<b>\$0.00</b>	<b>(\$138,700.44)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$138,700.44</b>	<b>\$0.00</b>	<b>(\$138,700.44)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : SOUTHWIND EXTENSION DISTRICT</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
078	<u>FIRE DIST 2</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
078-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$20,613.49	\$0.00	(\$20,613.49)	
078-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$699.66	\$0.00	(\$699.66)	
078-00-4103	RV TAX DIST	\$0.00	\$0.00	\$18.98	\$0.00	(\$18.98)	
078-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$201.43	\$0.00	(\$201.43)	
078-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$191.66	\$0.00	(\$191.66)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,725.22</b>	<b>\$0.00</b>	<b>(\$21,725.22)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,725.22</b>	<b>\$0.00</b>	<b>(\$21,725.22)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
078-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$21,725.22	\$0.00	(\$21,725.22)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,725.22</b>	<b>\$0.00</b>	<b>(\$21,725.22)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,725.22</b>	<b>\$0.00</b>	<b>(\$21,725.22)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : FIRE DIST 2</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
080	<u>FIRE DIST 3</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
080-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$60.01	\$0.00	(\$60.01)	
080-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$210.93	\$0.00	(\$210.93)	
080-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$211,989.30	\$0.00	(\$211,989.30)	
080-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$6,717.92	\$0.00	(\$6,717.92)	
080-00-4103	RV TAX DIST	\$0.00	\$0.00	\$82.93	\$0.00	(\$82.93)	
080-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$95.94	\$0.00	(\$95.94)	
080-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1,302.79	\$0.00	(\$1,302.79)	
080-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$2,189.56	\$0.00	(\$2,189.56)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$222,649.38</b>	<b>\$0.00</b>	<b>(\$222,649.38)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$222,649.38</b>	<b>\$0.00</b>	<b>(\$222,649.38)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
080-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$222,649.38	\$0.00	(\$222,649.38)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$222,649.38</b>	<b>\$0.00</b>	<b>(\$222,649.38)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$222,649.38</b>	<b>\$0.00</b>	<b>(\$222,649.38)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : FIRE DIST 3</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
084	<b>FIRE DIST # 5</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
084-00-4010	KCOVERS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$121.90	\$0.00	(\$121.90)	
084-00-4050	KCOVERS INTRA DISTRIBUTION	\$0.00	\$0.00	\$99.91	\$0.00	(\$99.91)	
084-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$74,828.69	\$0.00	(\$74,828.69)	
084-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$2,735.44	\$0.00	(\$2,735.44)	
084-00-4103	RV TAX DIST	\$0.00	\$0.00	\$35.16	\$0.00	(\$35.16)	
084-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$94.42	\$0.00	(\$94.42)	
084-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$271.68	\$0.00	(\$271.68)	
084-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$421.57	\$0.00	(\$421.57)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$78,608.77</b>	<b>\$0.00</b>	<b>(\$78,608.77)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$78,608.77</b>	<b>\$0.00</b>	<b>(\$78,608.77)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
084-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$78,608.77	\$0.00	(\$78,608.77)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$78,608.77</b>	<b>\$0.00</b>	<b>(\$78,608.77)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$78,608.77</b>	<b>\$0.00</b>	<b>(\$78,608.77)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : FIRE DIST # 5</b>			<b>\$0.00</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
090	<u>GAME LICENSE</u>						
	<u>REVENUES</u>						
00	<i>Non-Departmental</i>						
090-00-6010	GAME LICENSE RECEIPTS	\$0.00	\$180.00	\$972.50	\$0.00	(\$972.50)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$180.00</b>	<b>\$972.50</b>	<b>\$0.00</b>	<b>(\$972.50)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$180.00</b>	<b>\$972.50</b>	<b>\$0.00</b>	<b>(\$972.50)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
090-00-6020	GAME LICENSE FEES	\$0.00	\$180.00	\$1,082.00	\$0.00	(\$1,082.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$180.00</b>	<b>\$1,082.00</b>	<b>\$0.00</b>	<b>(\$1,082.00)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$180.00</b>	<b>\$1,082.00</b>	<b>\$0.00</b>	<b>(\$1,082.00)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : GAME LICENSE</b>			<b>(\$109.50)</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
092	<u>HERITAGE TRUST FUND</u>						
	<u>REVENUES</u>						
00	<i>Non-Departmental</i>						
092-00-6010	HERITAGE TRUST RECEIPTS	\$0.00	\$649.00	\$3,232.00	\$0.00	(\$3,232.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$649.00</b>	<b>\$3,232.00</b>	<b>\$0.00</b>	<b>(\$3,232.00)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$649.00</b>	<b>\$3,232.00</b>	<b>\$0.00</b>	<b>(\$3,232.00)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : HERITAGE TRUST FUND</b>			<b>\$3,232.00</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
093	<b>ROD-TECH FUND</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
093-00-6010	ROD TECH FEES	\$0.00	\$1,298.00	\$9,752.00	\$0.00	(\$9,752.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$1,298.00</b>	<b>\$9,752.00</b>	<b>\$0.00</b>	<b>(\$9,752.00)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$1,298.00</b>	<b>\$9,752.00</b>	<b>\$0.00</b>	<b>(\$9,752.00)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
093-00-6020	EXPENSE DISBURSEMENT	\$0.00	\$2,785.20	\$6,833.16	\$0.00	(\$6,833.16)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$2,785.20</b>	<b>\$6,833.16</b>	<b>\$0.00</b>	<b>(\$6,833.16)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$2,785.20</b>	<b>\$6,833.16</b>	<b>\$0.00</b>	<b>(\$6,833.16)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : ROD-TECH FUND</b>			<b>\$2,918.84</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>094    <u>TREASURER-TECH FUND</u></b>							
<b>    <u>REVENUES</u></b>							
<b>        00 Non-Departmental</b>							
094-00-6010	TREASURER TECH FEES	\$0.00	\$324.50	\$1,614.00	\$0.00	(\$1,614.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$324.50</b>	<b>\$1,614.00</b>	<b>\$0.00</b>	<b>(\$1,614.00)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$324.50</b>	<b>\$1,614.00</b>	<b>\$0.00</b>	<b>(\$1,614.00)</b>	<b>0.00%</b>
<b>    <u>EXPENDITURES</u></b>							
<b>        Non-Departmental</b>							
094-00-6020	EXPENSE DISBURSEMENT	\$0.00	\$882.72	\$882.72	\$0.00	(\$882.72)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$882.72</b>	<b>\$882.72</b>	<b>\$0.00</b>	<b>(\$882.72)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$882.72</b>	<b>\$882.72</b>	<b>\$0.00</b>	<b>(\$882.72)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : TREASURER-TECH FUND</b>			<b>\$731.28</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
095	<u>CLERK-TECH FUND</u>						
	<u>REVENUES</u>						
	00 Non-Departmental						
095-00-6010	CLERK TECH FEES	\$0.00	\$324.50	\$1,614.00	\$0.00	(\$1,614.00)	
	Subtotal Non-Departmental:	\$0.00	\$324.50	\$1,614.00	\$0.00	(\$1,614.00)	0.00%
	TOTAL REVENUES - :	\$0.00	\$324.50	\$1,614.00	\$0.00	(\$1,614.00)	0.00%
	<u>EXPENDITURES</u>						
	Non-Departmental						
095-00-6020	EXPENSE DISBURSEMENT	\$0.00	\$801.36	\$7,120.02	\$0.00	(\$7,120.02)	
	Subtotal Non-Departmental:	\$0.00	\$801.36	\$7,120.02	\$0.00	(\$7,120.02)	0.00%
	TOTAL EXPENDITURES - :	\$0.00	\$801.36	\$7,120.02	\$0.00	(\$7,120.02)	0.00%
	YTD Revenue Less Expenses : CLERK-TECH FUND			(\$5,506.02)			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>097</b>	<b><u>SPECIAL LAW ENFORCEMENT</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
097-00-4312	CTY VEHICLE INSPECTION FEE	\$0.00	\$2,280.00	\$11,820.00	\$0.00	(\$11,820.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$2,280.00</b>	<b>\$11,820.00</b>	<b>\$0.00</b>	<b>(\$11,820.00)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$2,280.00</b>	<b>\$11,820.00</b>	<b>\$0.00</b>	<b>(\$11,820.00)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
097-00-5300	COMMODITIES	\$0.00	\$4,725.72	\$9,025.72	\$0.00	(\$9,025.72)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$4,725.72</b>	<b>\$9,025.72</b>	<b>\$0.00</b>	<b>(\$9,025.72)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$4,725.72</b>	<b>\$9,025.72</b>	<b>\$0.00</b>	<b>(\$9,025.72)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : SPECIAL LAW ENFORCEMENT</b>			<b>\$2,794.28</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
100	<b><u>INSUFFICIENT FUND CHECKS</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
100-00-6010	COLLECTION NSF CHECK	\$0.00	\$4,784.40	\$6,816.23	\$0.00	(\$6,816.23)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$4,784.40</b>	<b>\$6,816.23</b>	<b>\$0.00</b>	<b>(\$6,816.23)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$4,784.40</b>	<b>\$6,816.23</b>	<b>\$0.00</b>	<b>(\$6,816.23)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
100-00-6020	RETURNED CHECKS	\$0.00	\$4,794.40	\$17,080.61	\$0.00	(\$17,080.61)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$4,794.40</b>	<b>\$17,080.61</b>	<b>\$0.00</b>	<b>(\$17,080.61)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$4,794.40</b>	<b>\$17,080.61</b>	<b>\$0.00</b>	<b>(\$17,080.61)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : INSUFFICIENT FUND CHECKS</b>			<b>(\$10,264.38)</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
102	<b><u>ISOLATED &amp; COMP TAX</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
102-00-6010	Sales Tax Collections	\$0.00	\$125,113.68	\$597,732.88	\$0.00	(\$597,732.88)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$125,113.68</b>	<b>\$597,732.88</b>	<b>\$0.00</b>	<b>(\$597,732.88)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$125,113.68</b>	<b>\$597,732.88</b>	<b>\$0.00</b>	<b>(\$597,732.88)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
102-00-6020	EXPENSE DISBURSEMENT	\$0.00	\$109,554.09	\$586,012.63	\$0.00	(\$586,012.63)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$109,554.09</b>	<b>\$586,012.63</b>	<b>\$0.00</b>	<b>(\$586,012.63)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$109,554.09</b>	<b>\$586,012.63</b>	<b>\$0.00</b>	<b>(\$586,012.63)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : ISOLATED &amp; COMP TAX</b>			<b>\$11,720.25</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
108	<u>LANDFILL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
108-00-4902	LANDFILL RECEIPTS	\$700,000.00	\$57,741.89	\$350,848.54	\$0.00	\$349,151.46	50.12%
108-00-4903	MISCELLANEOUS INCOME	\$0.00	\$635.70	\$1,805.00	\$0.00	(\$1,805.00)	
108-00-5908	RESERVES	\$49,218.00	\$0.00	\$0.00	\$0.00	\$49,218.00	
	<b>Subtotal Non-Departmental:</b>	<b>\$749,218.00</b>	<b>\$58,377.59</b>	<b>\$352,653.54</b>	<b>\$0.00</b>	<b>\$396,564.46</b>	<b>47.07%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$749,218.00</b>	<b>\$58,377.59</b>	<b>\$352,653.54</b>	<b>\$0.00</b>	<b>\$396,564.46</b>	<b>47.07%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
108-00-5101	LANDFILL WAGES	\$125,730.00	\$17,025.26	\$62,069.90	\$0.00	\$63,660.10	49.37%
108-00-5200	LANDFILL CONTRACTUAL SVCS	\$494,127.00	\$37,948.51	\$177,023.15	\$0.00	\$317,103.85	35.83%
108-00-5300	LANDFILL COMMODITIES	\$90,000.00	\$9,122.61	\$43,340.90	\$0.00	\$46,659.10	48.16%
108-00-5396	BOND INTEREST	\$875.00	\$0.00	\$876.25	\$0.00	(\$1.25)	100.14%
108-00-5397	BOND PRINCIPAL	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00	100.00%
	<b>Subtotal Non-Departmental:</b>	<b>\$745,732.00</b>	<b>\$64,096.38</b>	<b>\$318,310.20</b>	<b>\$0.00</b>	<b>\$427,421.80</b>	<b>42.68%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$745,732.00</b>	<b>\$64,096.38</b>	<b>\$318,310.20</b>	<b>\$0.00</b>	<b>\$427,421.80</b>	<b>42.68%</b>
	<b>YTD Revenue Less Expenses : LANDFILL</b>			<b>\$34,343.34</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
114	<u>MENTAL HEALTH</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
114-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$28.28	\$0.00	(\$28.28)	
114-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$54.49	\$0.00	(\$54.49)	
114-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,019.12	\$0.00	(\$1,019.12)	
114-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$1,878.39	\$0.00	(\$1,878.39)	
114-00-4103	RV TAX DIST	\$0.00	\$0.00	\$19.47	\$0.00	(\$19.47)	
114-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$24.38	\$0.00	(\$24.38)	
114-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$441.75	\$0.00	(\$441.75)	
114-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$0.75	\$0.00	(\$0.75)	
114-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$311.19	\$0.00	(\$311.19)	
114-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$19.44)	\$0.00	\$19.44	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,758.38</b>	<b>\$0.00</b>	<b>(\$3,758.38)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,758.38</b>	<b>\$0.00</b>	<b>(\$3,758.38)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : MENTAL HEALTH</b>			<b>\$3,758.38</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
116	<b>INTELLECTUAL DISABILITIES</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
116-00-4010	KCOVRS IRP DISTRIBUTION FE	\$103.00	\$0.00	\$16.34	\$0.00	\$86.66	15.86%
116-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$31.20	\$0.00	(\$31.20)	
116-00-4101	CURRENT TAX DIST	\$51,002.00	\$0.00	\$31,255.73	\$0.00	\$19,746.27	61.28%
116-00-4102	MOTOR VEHICLE TAX DIST	\$5,278.00	\$0.00	\$1,125.16	\$0.00	\$4,152.84	21.32%
116-00-4103	RV TAX DIST	\$83.00	\$0.00	\$11.66	\$0.00	\$71.34	14.05%
116-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$14.42	\$0.00	(\$14.42)	
116-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$272.28	\$0.00	(\$272.28)	
116-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$0.46	\$0.00	(\$0.46)	
116-00-4107	HEAVY TRUCK TAX DIST	\$267.00	\$0.00	\$191.24	\$0.00	\$75.76	71.63%
116-00-4211	NRP DISTRIBUTION	(\$1,733.00)	\$0.00	(\$1,114.62)	\$0.00	(\$618.38)	64.32%
	<b>Subtotal Non-Departmental:</b>	<b>\$55,000.00</b>	<b>\$0.00</b>	<b>\$31,803.87</b>	<b>\$0.00</b>	<b>\$23,196.13</b>	<b>57.83%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$55,000.00</b>	<b>\$0.00</b>	<b>\$31,803.87</b>	<b>\$0.00</b>	<b>\$23,196.13</b>	<b>57.83%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
116-00-5500	INTELLECTUAL DIS. APPROP.	\$55,000.00	\$0.00	\$13,750.00	\$0.00	\$41,250.00	25.00%
116-00-5505	TRANSFER OUT	\$0.00	\$0.00	\$13,044.52	\$0.00	(\$13,044.52)	
	<b>Subtotal Non-Departmental:</b>	<b>\$55,000.00</b>	<b>\$0.00</b>	<b>\$26,794.52</b>	<b>\$0.00</b>	<b>\$28,205.48</b>	<b>48.72%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$55,000.00</b>	<b>\$0.00</b>	<b>\$26,794.52</b>	<b>\$0.00</b>	<b>\$28,205.48</b>	<b>48.72%</b>
	<b>YTD Revenue Less Expenses : INTELLECTUAL DISABILITIES</b>			<b>\$5,009.35</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
120	<u>Public Safety (Jail &amp; Sheriff)</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
120-00-4010	KCOVERS IRP DISTRIBUTION FE	\$3,639.00	\$0.00	\$567.00	\$0.00	\$3,072.00	15.58%
120-00-4050	PUBLIC SFTY KCOVERS	\$0.00	\$0.00	\$1,097.65	\$0.00	(\$1,097.65)	
120-00-4101	CURRENT TAX DIST	\$1,686,083.00	\$0.00	\$1,032,755.46	\$0.00	\$653,327.54	61.25%
120-00-4102	PUB SFT MV TAX	\$186,061.00	\$0.00	\$36,716.78	\$0.00	\$149,344.22	19.73%
120-00-4103	PUB SFTY RV TAX	\$2,936.00	\$0.00	\$380.98	\$0.00	\$2,555.02	12.98%
120-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$505.60	\$0.00	(\$505.60)	
120-00-4105	PUB SFTY DELINQ RE TAX	\$0.00	\$0.00	\$8,679.06	\$0.00	(\$8,679.06)	
120-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$14.33	\$0.00	(\$14.33)	
120-00-4107	HEAVY TRUCK TAX DIST	\$9,419.00	\$0.00	\$5,975.71	\$0.00	\$3,443.29	63.44%
120-00-4118-003	JAIL RECEIPTS	\$61,376.00	\$0.00	\$139.78	\$0.00	\$61,236.22	.23%
120-00-4211	NRP DISTRIBUTION	(\$57,282.00)	\$0.00	(\$36,807.31)	\$0.00	(\$20,474.69)	64.26%
120-00-4312	CTY VEHICLE INSPECTION FEE	\$6,202.00	\$0.00	\$0.00	\$0.00	\$6,202.00	
120-00-4801	REIM-HOUSING	\$128,066.00	\$23,706.00	\$190,861.00	\$0.00	(\$62,795.00)	149.03%
120-00-4803	SHERIFF REIMBURSEMENT	\$0.00	\$30,587.16	\$30,587.16	\$0.00	(\$30,587.16)	
120-00-4904	TRANSFER IN	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00	
120-00-4970	FINGERPRINTING FEES	\$4,090.00	\$165.00	\$895.00	\$0.00	\$3,195.00	21.88%
120-00-4975	SHERIFF GRANTS	\$0.00	\$1,452.60	\$7,910.40	\$0.00	(\$7,910.40)	
120-00-4976	SHERIFF VIDEO FEES	\$0.00	\$83.00	\$255.50	\$0.00	(\$255.50)	
	<b>Subtotal Non-Departmental:</b>	<b>\$2,280,590.00</b>	<b>\$55,993.76</b>	<b>\$1,280,534.10</b>	<b>\$0.00</b>	<b>\$1,000,055.90</b>	<b>56.15%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$2,280,590.00</b>	<b>\$55,993.76</b>	<b>\$1,280,534.10</b>	<b>\$0.00</b>	<b>\$1,000,055.90</b>	<b>56.15%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
120-00-5101	SHERIFF WAGES	\$937,534.00	\$109,581.78	\$412,068.43	\$0.00	\$525,465.57	43.95%
120-00-5101-003	SEKRCC WAGES	\$714,087.00	\$76,310.22	\$297,380.40	\$0.00	\$416,706.60	41.64%
120-00-5200	SHERIFF CONTRACTUAL	\$131,392.00	\$15,444.53	\$104,208.15	\$0.00	\$27,183.85	79.31%
120-00-5200-003	SEKRCC CONTRACTUAL	\$322,029.00	\$43,075.41	\$202,514.27	\$0.00	\$119,514.73	62.89%
120-00-5300	SHERIFF COMMODITIES	\$76,351.00	\$17,088.56	\$52,106.79	\$0.00	\$24,244.21	68.25%
120-00-5300-003	SEKRCC COMMODITIES	\$99,465.00	\$7,332.21	\$21,098.49	\$0.00	\$78,366.51	21.21%
120-00-6020	REIMBURSABLES	\$0.00	(\$1,926.50)	(\$3,934.09)	\$0.00	\$3,934.09	
120-00-6020-003	REIMBURSABLES	\$0.00	\$0.00	(\$239.25)	\$0.00	\$239.25	
	<b>Subtotal Non-Departmental:</b>	<b>\$2,280,858.00</b>	<b>\$266,906.21</b>	<b>\$1,085,203.19</b>	<b>\$0.00</b>	<b>\$1,195,654.81</b>	<b>47.58%</b>

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
120	<u>Public Safety (Jail &amp; Sheriff)</u>						
	<u>EXPENDITURES</u>						
	TOTAL EXPENDITURES - :	\$2,280,858.00	\$266,906.21	\$1,085,203.19	\$0.00	\$1,195,654.81	47.58%
	YTD Revenue Less Expenses : Public Safety (Jail & Sheriff)			\$195,330.91			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
200	<b>NOXIOUS WEED</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
200-00-4010	KCOVRS IRP DISTRIBUTION FE	\$193.00	\$0.00	\$30.71	\$0.00	\$162.29	15.91%
200-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$58.47	\$0.00	(\$58.47)	
200-00-4101	CURRENT TAX DIST	\$84,319.00	\$0.00	\$51,758.40	\$0.00	\$32,560.60	61.38%
200-00-4102	MOTOR VEHICLE TAX DIST	\$9,878.00	\$0.00	\$2,157.34	\$0.00	\$7,720.66	21.84%
200-00-4103	RV TAX DIST	\$156.00	\$0.00	\$22.29	\$0.00	\$133.71	14.29%
200-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$24.56	\$0.00	(\$24.56)	
200-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$492.63	\$0.00	(\$492.63)	
200-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$0.89	\$0.00	(\$0.89)	
200-00-4107	HEAVY TRUCK TAX DIST	\$500.00	\$0.00	\$371.68	\$0.00	\$128.32	74.34%
200-00-4211	NRP DISTRIBUTION	(\$2,864.00)	\$0.00	(\$1,844.00)	\$0.00	(\$1,020.00)	64.39%
200-00-4902	CHEMICAL SALES	\$90,000.00	\$32,551.43	\$61,797.44	\$0.00	\$28,202.56	68.66%
	<b>Subtotal Non-Departmental:</b>	<b>\$182,182.00</b>	<b>\$32,551.43</b>	<b>\$114,870.41</b>	<b>\$0.00</b>	<b>\$67,311.59</b>	<b>63.05%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$182,182.00</b>	<b>\$32,551.43</b>	<b>\$114,870.41</b>	<b>\$0.00</b>	<b>\$67,311.59</b>	<b>63.05%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
200-00-5101	NOXIOUS WEED WAGES	\$40,000.00	\$4,796.68	\$16,751.61	\$0.00	\$23,248.39	41.88%
200-00-5200	NOXIOUS WEED CONTRACTUA	\$6,000.00	\$52.70	\$515.50	\$0.00	\$5,484.50	8.59%
200-00-5300	NOXIOUS WEED COMMODITIES	\$19,000.00	\$56.90	\$208.74	\$0.00	\$18,791.26	1.10%
200-00-5505	TRANSFER OUT	\$40,000.00	\$0.00	\$0.00	\$0.00	\$40,000.00	
	<b>Subtotal Non-Departmental:</b>	<b>\$105,000.00</b>	<b>\$4,906.28</b>	<b>\$17,475.85</b>	<b>\$0.00</b>	<b>\$87,524.15</b>	<b>16.64%</b>
	<b>NOXIOUS WEED</b>						
200-30-5507	CHEMICALS	\$110,000.00	\$49,423.58	\$73,253.97	\$0.00	\$36,746.03	66.59%
	<b>Subtotal NOXIOUS WEED:</b>	<b>\$110,000.00</b>	<b>\$49,423.58</b>	<b>\$73,253.97</b>	<b>\$0.00</b>	<b>\$36,746.03</b>	<b>66.59%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$215,000.00</b>	<b>\$54,329.86</b>	<b>\$90,729.82</b>	<b>\$0.00</b>	<b>\$124,270.18</b>	<b>42.20%</b>
	<b>YTD Revenue Less Expenses : NOXIOUS WEED</b>			<b>\$24,140.59</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
204	<u>PROSECUTOR TRAINING</u>						
	<u>REVENUES</u>						
	00 Non-Departmental						
204-00-4903	MISCELLANEOUS INCOME	\$0.00	\$93.93	\$512.06	\$0.00	(\$512.06)	
	Subtotal Non-Departmental:	\$0.00	\$93.93	\$512.06	\$0.00	(\$512.06)	0.00%
	TOTAL REVENUES - :	\$0.00	\$93.93	\$512.06	\$0.00	(\$512.06)	0.00%
	YTD Revenue Less Expenses : PROSECUTOR TRAINING			\$512.06			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
212	<u>R.E. REDEMPTIONS</u>						
	<u>REVENUES</u>						
00	<i>Non-Departmental</i>						
212-00-6010	Delinquent RE Tax Receipts	\$0.00	\$27,916.20	\$6,551.90	\$0.00	(\$6,551.90)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$27,916.20</b>	<b>\$6,551.90</b>	<b>\$0.00</b>	<b>(\$6,551.90)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$27,916.20</b>	<b>\$6,551.90</b>	<b>\$0.00</b>	<b>(\$6,551.90)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : R.E. REDEMPTIONS</b>			<b>\$6,551.90</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
220	<b>ROAD AND BRIDGE</b>						
	<b>REVENUES</b>						
	<b>00 Non-Departmental</b>						
220-00-4010	KCOVRS IRP DISTRIBUTION FE	\$2,832.00	\$0.00	\$436.80	\$0.00	\$2,395.20	15.42%
220-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$853.41	\$0.00	(\$853.41)	
220-00-4101	CURRENT TAX DIST	\$1,384,765.00	\$0.00	\$847,035.91	\$0.00	\$537,729.09	61.17%
220-00-4102	MOTOR VEHICLE TAX DIST	\$144,795.00	\$0.00	\$26,939.10	\$0.00	\$117,855.90	18.60%
220-00-4103	RV TAX DIST	\$2,285.00	\$0.00	\$280.40	\$0.00	\$2,004.60	12.27%
220-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$373.41	\$0.00	(\$373.41)	
220-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$6,064.99	\$0.00	(\$6,064.99)	
220-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$10.12	\$0.00	(\$10.12)	
220-00-4107	HEAVY TRUCK TAX DIST	\$7,330.00	\$0.00	\$4,215.40	\$0.00	\$3,114.60	57.51%
220-00-4201	IN LIEU OF TAX	\$0.00	\$0.00	\$135,226.38	\$0.00	(\$135,226.38)	
220-00-4209	TRANSFER IN	\$600,000.00	\$0.00	\$0.00	\$0.00	\$600,000.00	
220-00-4210	EQUALIZATION & ADJUSTMENT	\$75,000.00	\$8,501.99	\$147,281.14	\$0.00	(\$72,281.14)	196.37%
220-00-4211	NRP DISTRIBUTION	(\$47,048.00)	\$0.00	(\$30,213.50)	\$0.00	(\$16,834.50)	64.22%
220-00-4305-001	ELM CREEK LAKE	\$5,000.00	\$180.00	\$3,352.75	\$0.00	\$1,647.25	67.06%
220-00-4903	MISCELLANEOUS INCOME	\$0.00	\$0.00	\$2,639.60	\$0.00	(\$2,639.60)	
220-00-4906	REIMBURSEMENT FOR FUEL	\$0.00	\$0.00	\$21,535.57	\$0.00	(\$21,535.57)	
220-00-4941	SPECIAL CITY/COUNTY	\$540,377.00	\$0.00	\$0.00	\$0.00	\$540,377.00	
220-00-4945	DUST CONTROL	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
220-00-4947	REIMBURSEMENT FEE	\$0.00	\$0.00	\$3.00	\$0.00	(\$3.00)	
220-00-4955	CULVERT SALES	\$10,000.00	\$0.00	\$4,553.00	\$0.00	\$5,447.00	45.53%
	<b>Subtotal Non-Departmental:</b>	<b>\$2,727,836.00</b>	<b>\$8,681.99</b>	<b>\$1,170,587.48</b>	<b>\$0.00</b>	<b>\$1,557,248.52</b>	<b>42.91%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$2,727,836.00</b>	<b>\$8,681.99</b>	<b>\$1,170,587.48</b>	<b>\$0.00</b>	<b>\$1,557,248.52</b>	<b>42.91%</b>
	<b>EXPENDITURES</b>						
	<b>Non-Departmental</b>						
220-00-5101	ROAD & BRIDGE WAGES	\$1,339,650.00	\$129,464.38	\$485,787.32	\$0.00	\$853,862.68	36.26%
220-00-5101-001	ELM CREEK WAGES	\$0.00	\$3,230.64	\$11,920.25	\$0.00	(\$11,920.25)	
220-00-5200	ROAD & BRIDGE CONTRACTUA	\$233,416.00	\$56,977.64	\$137,822.15	\$0.00	\$95,593.85	59.05%
220-00-5200-001	ELM CREEK CONTRACTUAL	\$10,000.00	\$539.16	\$3,341.34	\$0.00	\$6,658.66	33.41%
220-00-5200-002	CONTRACTUAL SERVICES	\$42,193.00	\$90.00	\$12,128.42	\$0.00	\$30,064.58	28.75%
220-00-5300	ROAD & BRIDGE COMMODITIES	\$722,604.00	\$139,873.18	\$427,424.29	\$0.00	\$295,179.71	59.15%
220-00-5300-001	ELM CREEK COMMODITIES	\$4,750.00	\$421.04	\$1,626.31	\$0.00	\$3,123.69	34.24%

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
220	<b>ROAD AND BRIDGE</b>						
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
220-00-5300-002	COMMODITIES	\$153,590.00	\$161.64	\$26,630.49	\$0.00	\$126,959.51	17.34%
220-00-5504	ROAD & BRIDGE LAND LEASE	\$0.00	\$0.00	\$23,000.00	\$0.00	(\$23,000.00)	
220-00-5508	LEASE - INTEREST	\$0.00	\$15,922.40	\$25,078.94	\$0.00	(\$25,078.94)	
220-00-5509	LEASE - PRINCIPAL	\$244,746.00	\$49,064.25	\$90,383.29	\$0.00	\$154,362.71	36.93%
220-00-6020	REIMBURSABLES	\$0.00	(\$2,500.00)	(\$2,500.00)	\$0.00	\$2,500.00	
	<b>Subtotal Non-Departmental:</b>	<b>\$2,750,949.00</b>	<b>\$393,244.33</b>	<b>\$1,242,642.80</b>	<b>\$0.00</b>	<b>\$1,508,306.20</b>	<b>45.17%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$2,750,949.00</b>	<b>\$393,244.33</b>	<b>\$1,242,642.80</b>	<b>\$0.00</b>	<b>\$1,508,306.20</b>	<b>45.17%</b>
	<b>YTD Revenue Less Expenses : ROAD AND BRIDGE</b>			<b>(\$72,055.32)</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>222</b>	<b><u>ROAD &amp; BRIDGE SALES TAX FUND</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
222-00-4301	SALES TAX REVENUE	\$1,300,000.00	\$0.00	\$517,663.03	\$0.00	\$782,336.97	39.82%
	<b>Subtotal Non-Departmental:</b>	<b>\$1,300,000.00</b>	<b>\$0.00</b>	<b>\$517,663.03</b>	<b>\$0.00</b>	<b>\$782,336.97</b>	<b>39.82%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$1,300,000.00</b>	<b>\$0.00</b>	<b>\$517,663.03</b>	<b>\$0.00</b>	<b>\$782,336.97</b>	<b>39.82%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
222-00-5200	R&B SALES TAX CONTRACTUAL	\$635,000.00	\$72,163.85	\$102,449.43	\$0.00	\$532,550.57	16.13%
222-00-5300	R&B SALES TAX COMMODITIES	\$85,000.00	\$85,233.35	\$117,360.93	\$0.00	(\$32,360.93)	138.07%
222-00-5505	TAX/TRANSFER	\$600,000.00	\$0.00	\$0.00	\$0.00	\$600,000.00	
222-00-5508	LEASE - INTEREST	\$0.00	\$13,812.46	\$13,812.46	\$0.00	(\$13,812.46)	
222-00-5509	LEASE - PRINCIPAL	\$0.00	\$48,220.01	\$48,220.01	\$0.00	(\$48,220.01)	
	<b>Subtotal Non-Departmental:</b>	<b>\$1,320,000.00</b>	<b>\$219,429.67</b>	<b>\$281,842.83</b>	<b>\$0.00</b>	<b>\$1,038,157.17</b>	<b>21.35%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$1,320,000.00</b>	<b>\$219,429.67</b>	<b>\$281,842.83</b>	<b>\$0.00</b>	<b>\$1,038,157.17</b>	<b>21.35%</b>
	<b>YTD Revenue Less Expenses : ROAD &amp; BRIDGE SALES TAX FUND</b>			<b>\$235,820.20</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
224	<b><u>ROAD &amp; BRIDGE SP. IMPROVEMENT</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
224-00-4977	FEMA REIMB	\$0.00	\$0.00	\$605,648.59	\$0.00	(\$605,648.59)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$605,648.59</b>	<b>\$0.00</b>	<b>(\$605,648.59)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$605,648.59</b>	<b>\$0.00</b>	<b>(\$605,648.59)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
224-00-5501	SP. IMPROVEMENT EXPENSES	\$0.00	\$40,700.00	\$40,700.00	\$0.00	(\$40,700.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$40,700.00</b>	<b>\$40,700.00</b>	<b>\$0.00</b>	<b>(\$40,700.00)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$40,700.00</b>	<b>\$40,700.00</b>	<b>\$0.00</b>	<b>(\$40,700.00)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : ROAD &amp; BRIDGE SP. IMPROVEMENT</b>			<b>\$564,948.59</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
226	<u>RV TAX</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
226-00-6010	RV Tax Receipts	\$0.00	\$3,575.58	\$7,590.73	\$0.00	(\$7,590.73)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$3,575.58</b>	<b>\$7,590.73</b>	<b>\$0.00</b>	<b>(\$7,590.73)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$3,575.58</b>	<b>\$7,590.73</b>	<b>\$0.00</b>	<b>(\$7,590.73)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
226-00-6020	RV TAX REFUND	\$0.00	\$135.25	\$229.69	\$0.00	(\$229.69)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$135.25</b>	<b>\$229.69</b>	<b>\$0.00</b>	<b>(\$229.69)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$135.25</b>	<b>\$229.69</b>	<b>\$0.00</b>	<b>(\$229.69)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : RV TAX</b>			<b>\$7,361.04</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
234	<u>S.E.K. LIBRARY GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
234-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$52.95	\$0.00	(\$52.95)	
234-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$92.24	\$0.00	(\$92.24)	
234-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$67,224.47	\$0.00	(\$67,224.47)	
234-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$2,465.30	\$0.00	(\$2,465.30)	
234-00-4103	RV TAX DIST	\$0.00	\$0.00	\$33.71	\$0.00	(\$33.71)	
234-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$48.21	\$0.00	(\$48.21)	
234-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$388.55	\$0.00	(\$388.55)	
234-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$657.20	\$0.00	(\$657.20)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,962.63</b>	<b>\$0.00</b>	<b>(\$70,962.63)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,962.63</b>	<b>\$0.00</b>	<b>(\$70,962.63)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
234-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$70,962.63	\$0.00	(\$70,962.63)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,962.63</b>	<b>\$0.00</b>	<b>(\$70,962.63)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70,962.63</b>	<b>\$0.00</b>	<b>(\$70,962.63)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : S.E.K. LIBRARY GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
236	<u>S.E.K. LIBRARY EMP BEN</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
236-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$3.56	\$0.00	(\$3.56)	
236-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$6.25	\$0.00	(\$6.25)	
236-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$4,800.30	\$0.00	(\$4,800.30)	
236-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$154.87	\$0.00	(\$154.87)	
236-00-4103	RV TAX DIST	\$0.00	\$0.00	\$2.11	\$0.00	(\$2.11)	
236-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$3.27	\$0.00	(\$3.27)	
236-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$23.82	\$0.00	(\$23.82)	
236-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$39.24	\$0.00	(\$39.24)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,033.42</b>	<b>\$0.00</b>	<b>(\$5,033.42)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,033.42</b>	<b>\$0.00</b>	<b>(\$5,033.42)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
236-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$5,033.42	\$0.00	(\$5,033.42)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,033.42</b>	<b>\$0.00</b>	<b>(\$5,033.42)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,033.42</b>	<b>\$0.00</b>	<b>(\$5,033.42)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : S.E.K. LIBRARY EMP BEN</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
238	<u>SPEC ALCOHOL &amp; DRUG</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
238-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$0.14	\$0.00	(\$0.14)	
238-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$0.02	\$0.00	(\$0.02)	
238-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$6.92	\$0.00	(\$6.92)	
238-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$49.08	\$0.00	(\$49.08)	
238-00-4103	RV TAX DIST	\$0.00	\$0.00	\$0.48	\$0.00	(\$0.48)	
238-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$0.41	\$0.00	(\$0.41)	
238-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$18.31	\$0.00	(\$18.31)	
238-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$0.03	\$0.00	(\$0.03)	
238-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$12.92	\$0.00	(\$12.92)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$88.31</b>	<b>\$0.00</b>	<b>(\$88.31)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$88.31</b>	<b>\$0.00</b>	<b>(\$88.31)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : SPEC ALCOHOL &amp; DRUG</b>			<b>\$88.31</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
240	<u>SPECIAL BRIDGE</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
240-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$6.06	\$0.00	(\$6.06)	
240-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$1.15	\$0.00	(\$1.15)	
240-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$388.98	\$0.00	(\$388.98)	
240-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$2,222.38	\$0.00	(\$2,222.38)	
240-00-4103	RV TAX DIST	\$0.00	\$0.00	\$21.91	\$0.00	(\$21.91)	
240-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$21.85	\$0.00	(\$21.85)	
240-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$835.21	\$0.00	(\$835.21)	
240-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$1.41	\$0.00	(\$1.41)	
240-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$585.83	\$0.00	(\$585.83)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,084.78</b>	<b>\$0.00</b>	<b>(\$4,084.78)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,084.78</b>	<b>\$0.00</b>	<b>(\$4,084.78)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : SPECIAL BRIDGE</b>			<b>\$4,084.78</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
256	<b>STATE ED BUILDING</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
256-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$42.89	\$0.00	(\$42.89)	
256-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$82.49	\$0.00	(\$82.49)	
256-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$84,882.07	\$0.00	(\$84,882.07)	
256-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$2,875.03	\$0.00	(\$2,875.03)	
256-00-4103	RV TAX DIST	\$0.00	\$0.00	\$29.74	\$0.00	(\$29.74)	
256-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$36.26	\$0.00	(\$36.26)	
256-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$669.85	\$0.00	(\$669.85)	
256-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$1.15	\$0.00	(\$1.15)	
256-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$479.47	\$0.00	(\$479.47)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$89,098.95</b>	<b>\$0.00</b>	<b>(\$89,098.95)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$89,098.95</b>	<b>\$0.00</b>	<b>(\$89,098.95)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
256-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$89,098.95	\$0.00	(\$89,098.95)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$89,098.95</b>	<b>\$0.00</b>	<b>(\$89,098.95)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$89,098.95</b>	<b>\$0.00</b>	<b>(\$89,098.95)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : STATE ED BUILDING</b>			<b>\$0.00</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
257	<u>SHRF TRUST FORFEIT POST 7/1/19</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
257-00-4903	MISCELLANEOUS INCOME	\$0.00	\$0.00	\$4,989.00	\$0.00	(\$4,989.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,989.00</b>	<b>\$0.00</b>	<b>(\$4,989.00)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,989.00</b>	<b>\$0.00</b>	<b>(\$4,989.00)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
257-00-5200	CONTRACTUAL SERVICES	\$0.00	\$0.00	\$4,840.85	\$0.00	(\$4,840.85)	
257-00-5300	COMMODITIES	\$0.00	\$512.33	\$4,837.41	\$0.00	(\$4,837.41)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$512.33</b>	<b>\$9,678.26</b>	<b>\$0.00</b>	<b>(\$9,678.26)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$512.33</b>	<b>\$9,678.26</b>	<b>\$0.00</b>	<b>(\$9,678.26)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : SHRF TRUST FORFEIT POST 7/1/19</b>			<b>(\$4,689.26)</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
258	<u>STATE INST BLDG.</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
258-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$21.46	\$0.00	(\$21.46)	
258-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$41.23	\$0.00	(\$41.23)	
258-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$42,441.08	\$0.00	(\$42,441.08)	
258-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$1,437.37	\$0.00	(\$1,437.37)	
258-00-4103	RV TAX DIST	\$0.00	\$0.00	\$14.92	\$0.00	(\$14.92)	
258-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$18.13	\$0.00	(\$18.13)	
258-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$334.93	\$0.00	(\$334.93)	
258-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$0.58	\$0.00	(\$0.58)	
258-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$239.70	\$0.00	(\$239.70)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,549.40</b>	<b>\$0.00</b>	<b>(\$44,549.40)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,549.40</b>	<b>\$0.00</b>	<b>(\$44,549.40)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
258-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$44,549.40	\$0.00	(\$44,549.40)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,549.40</b>	<b>\$0.00</b>	<b>(\$44,549.40)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,549.40</b>	<b>\$0.00</b>	<b>(\$44,549.40)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : STATE INST BLDG.</b>			<b>\$0.00</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
260	<b>STATE MOTOR FUND</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
260-00-6010	Motor Vehicle Fees Collected	\$0.00	\$67,006.82	\$422,466.66	\$0.00	(\$422,466.66)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$67,006.82</b>	<b>\$422,466.66</b>	<b>\$0.00</b>	<b>(\$422,466.66)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$67,006.82</b>	<b>\$422,466.66</b>	<b>\$0.00</b>	<b>(\$422,466.66)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
260-00-6020	MV TAG REFUNDS	\$0.00	\$319.99	\$2,010.23	\$0.00	(\$2,010.23)	
260-00-6025	MV FEES TO STATE	\$0.00	\$67,042.74	\$414,611.93	\$0.00	(\$414,611.93)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$67,362.73</b>	<b>\$416,622.16</b>	<b>\$0.00</b>	<b>(\$416,622.16)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$67,362.73</b>	<b>\$416,622.16</b>	<b>\$0.00</b>	<b>(\$416,622.16)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : STATE MOTOR FUND</b>			<b>\$5,844.50</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>267</b>	<b><u>Neighborhood Revit Holding Fnd</u></b>						
	<b><u>REVENUES</u></b>						
	<b>00 Non-Departmental</b>						
267-00-6010	CURRENT TAX RECEIPTS	\$0.00	\$0.00	\$445,508.01	\$0.00	(\$445,508.01)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$445,508.01</b>	<b>\$0.00</b>	<b>(\$445,508.01)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$445,508.01</b>	<b>\$0.00</b>	<b>(\$445,508.01)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<b>Non-Departmental</b>						
267-00-6020	EXPENSE DISBURSEMENT	\$0.00	\$14,916.99	\$477,884.21	\$0.00	(\$477,884.21)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$14,916.99</b>	<b>\$477,884.21</b>	<b>\$0.00</b>	<b>(\$477,884.21)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$14,916.99</b>	<b>\$477,884.21</b>	<b>\$0.00</b>	<b>(\$477,884.21)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : Neighborhood Revit Holding Fnd</b>			<b>(\$32,376.20)</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
268	<b>TAX ACCOUNT</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
268-00-4113	SPECIAL ASSESS HOLDING	\$0.00	\$900.00	\$300.00	\$0.00	(\$300.00)	
268-00-6010	CURRENT TAX RECEIPTS	\$0.00	\$5,308,833.15	(\$5,587,295.01)	\$0.00	\$5,587,295.01	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$5,309,733.15</b>	<b>(\$5,586,995.01)</b>	<b>\$0.00</b>	<b>\$5,586,995.01</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$5,309,733.15</b>	<b>(\$5,586,995.01)</b>	<b>\$0.00</b>	<b>\$5,586,995.01</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
268-00-6020	EXPENSE DISBURSEMENT	\$0.00	\$7,926.36	\$18,043.48	\$0.00	(\$18,043.48)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$7,926.36</b>	<b>\$18,043.48</b>	<b>\$0.00</b>	<b>(\$18,043.48)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$7,926.36</b>	<b>\$18,043.48</b>	<b>\$0.00</b>	<b>(\$18,043.48)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : TAX ACCOUNT</b>			<b>(\$5,605,038.49)</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
274	<u>VEHICLE TAX</u>						
	<u>REVENUES</u>						
	00 Non-Departmental						
274-00-6010	Current Tax Receipts	\$0.00	\$206,293.69	\$378,320.28	\$0.00	(\$378,320.28)	
	Subtotal Non-Departmental:	\$0.00	\$206,293.69	\$378,320.28	\$0.00	(\$378,320.28)	0.00%
	TOTAL REVENUES - :	\$0.00	\$206,293.69	\$378,320.28	\$0.00	(\$378,320.28)	0.00%
	<u>EXPENDITURES</u>						
	Non-Departmental						
274-00-6020	MV TAX REFUNDS	\$0.00	\$1,228.62	\$10,598.52	\$0.00	(\$10,598.52)	
	Subtotal Non-Departmental:	\$0.00	\$1,228.62	\$10,598.52	\$0.00	(\$10,598.52)	0.00%
	TOTAL EXPENDITURES - :	\$0.00	\$1,228.62	\$10,598.52	\$0.00	(\$10,598.52)	0.00%
	YTD Revenue Less Expenses : VEHICLE TAX			\$367,721.76			

# Revenue and Expense Report

Bourbon County

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
275	<b>COMMERCIAL VEHICLE FEES</b>						
	<b>REVENUES</b>						
	<b>00 Non-Departmental</b>						
275-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	(\$6,027.60)	\$0.00	\$6,027.60	
275-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	(\$12,275.00)	\$0.00	\$12,275.00	
275-00-6010	REVENUE DISTRIBUTION	\$0.00	\$3,019.95	\$46,526.75	\$0.00	(\$46,526.75)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$3,019.95</b>	<b>\$28,224.15</b>	<b>\$0.00</b>	<b>(\$28,224.15)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$3,019.95</b>	<b>\$28,224.15</b>	<b>\$0.00</b>	<b>(\$28,224.15)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : COMMERCIAL VEHICLE FEES</b>			<b>\$28,224.15</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
276	<u>WATERSHED #98</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
276-00-4010	KCOVERS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$3.50	\$0.00	(\$3.50)	
276-00-4050	KCOVERS INTRA DISTRIBUTION	\$0.00	\$0.00	\$99.87	\$0.00	(\$99.87)	
276-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$16,957.83	\$0.00	(\$16,957.83)	
276-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$792.78	\$0.00	(\$792.78)	
276-00-4103	RV TAX DIST	\$0.00	\$0.00	\$18.37	\$0.00	(\$18.37)	
276-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$118.11	\$0.00	(\$118.11)	
276-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$169.36	\$0.00	(\$169.36)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,159.82</b>	<b>\$0.00</b>	<b>(\$18,159.82)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,159.82</b>	<b>\$0.00</b>	<b>(\$18,159.82)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
276-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$18,159.82	\$0.00	(\$18,159.82)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,159.82</b>	<b>\$0.00</b>	<b>(\$18,159.82)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,159.82</b>	<b>\$0.00</b>	<b>(\$18,159.82)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : WATERSHED #98</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
278	<b><u>WATERSHED #102</u></b>						
	<b><u>REVENUES</u></b>						
	<b>00 Non-Departmental</b>						
278-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$23.68	\$0.00	(\$23.68)	
278-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$42.93	\$0.00	(\$42.93)	
278-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$76,623.68	\$0.00	(\$76,623.68)	
278-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$2,615.88	\$0.00	(\$2,615.88)	
278-00-4103	RV TAX DIST	\$0.00	\$0.00	\$29.77	\$0.00	(\$29.77)	
278-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$59.07	\$0.00	(\$59.07)	
278-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$494.42	\$0.00	(\$494.42)	
278-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$753.79	\$0.00	(\$753.79)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80,643.22</b>	<b>\$0.00</b>	<b>(\$80,643.22)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80,643.22</b>	<b>\$0.00</b>	<b>(\$80,643.22)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<b>Non-Departmental</b>						
278-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$80,643.22	\$0.00	(\$80,643.22)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80,643.22</b>	<b>\$0.00</b>	<b>(\$80,643.22)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80,643.22</b>	<b>\$0.00</b>	<b>(\$80,643.22)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : WATERSHED #102</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
282	<u>USD 234 GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
282-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$939,512.64	\$0.00	(\$939,512.64)	
282-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$198.19	\$0.00	(\$198.19)	
282-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$6,292.63	\$0.00	(\$6,292.63)	
282-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$48,388.92)	\$0.00	\$48,388.92	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$897,614.54</b>	<b>\$0.00</b>	<b>(\$897,614.54)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$897,614.54</b>	<b>\$0.00</b>	<b>(\$897,614.54)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
282-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$897,614.54	\$0.00	(\$897,614.54)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$897,614.54</b>	<b>\$0.00</b>	<b>(\$897,614.54)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$897,614.54</b>	<b>\$0.00</b>	<b>(\$897,614.54)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 234 GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
284	<u>USD 234 EMP BEN</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
284-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$5.80	\$0.00	(\$5.80)	
284-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$8.74	\$0.00	(\$8.74)	
284-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$2,967.61	\$0.00	(\$2,967.61)	
284-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$717.77	\$0.00	(\$717.77)	
284-00-4103	RV TAX DIST	\$0.00	\$0.00	\$7.14	\$0.00	(\$7.14)	
284-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$3.55	\$0.00	(\$3.55)	
284-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$221.52	\$0.00	(\$221.52)	
284-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$0.48	\$0.00	(\$0.48)	
284-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$111.05	\$0.00	(\$111.05)	
284-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$118.80)	\$0.00	\$118.80	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,924.86</b>	<b>\$0.00</b>	<b>(\$3,924.86)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,924.86</b>	<b>\$0.00</b>	<b>(\$3,924.86)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
284-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$3,924.86	\$0.00	(\$3,924.86)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,924.86</b>	<b>\$0.00</b>	<b>(\$3,924.86)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,924.86</b>	<b>\$0.00</b>	<b>(\$3,924.86)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 234 EMP BEN</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
286	<b>USD 234 CAP OUTLAY</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
286-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$264.49	\$0.00	(\$264.49)	
286-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$510.18	\$0.00	(\$510.18)	
286-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$524,457.44	\$0.00	(\$524,457.44)	
286-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$18,116.01	\$0.00	(\$18,116.01)	
286-00-4103	RV TAX DIST	\$0.00	\$0.00	\$194.30	\$0.00	(\$194.30)	
286-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$122.58	\$0.00	(\$122.58)	
286-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$4,035.25	\$0.00	(\$4,035.25)	
286-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$9.19	\$0.00	(\$9.19)	
286-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$2,134.73	\$0.00	(\$2,134.73)	
286-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$23.80)	\$0.00	\$23.80	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$549,820.37</b>	<b>\$0.00</b>	<b>(\$549,820.37)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$549,820.37</b>	<b>\$0.00</b>	<b>(\$549,820.37)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
286-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$549,820.37	\$0.00	(\$549,820.37)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$549,820.37</b>	<b>\$0.00</b>	<b>(\$549,820.37)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$549,820.37</b>	<b>\$0.00</b>	<b>(\$549,820.37)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 234 CAP OUTLAY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
288	<u>USD 234 GEN SUPP</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
288-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$489.28	\$0.00	(\$489.28)	
288-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$955.45	\$0.00	(\$955.45)	
288-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$976,629.24	\$0.00	(\$976,629.24)	
288-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$31,994.47	\$0.00	(\$31,994.47)	
288-00-4103	RV TAX DIST	\$0.00	\$0.00	\$345.83	\$0.00	(\$345.83)	
288-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$239.64	\$0.00	(\$239.64)	
288-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$7,104.15	\$0.00	(\$7,104.15)	
288-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$15.69	\$0.00	(\$15.69)	
288-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$3,640.18	\$0.00	(\$3,640.18)	
288-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$41,049.23)	\$0.00	\$41,049.23	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$980,364.70</b>	<b>\$0.00</b>	<b>(\$980,364.70)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$980,364.70</b>	<b>\$0.00</b>	<b>(\$980,364.70)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
288-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$980,364.70	\$0.00	(\$980,364.70)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$980,364.70</b>	<b>\$0.00</b>	<b>(\$980,364.70)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$980,364.70</b>	<b>\$0.00</b>	<b>(\$980,364.70)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 234 GEN SUPP</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
290	<b>USD 234 RECREATION</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
290-00-4010	KCOVERS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$67.60	\$0.00	(\$67.60)	
290-00-4050	KCOVERS INTRA DISTRIBUTION	\$0.00	\$0.00	\$128.88	\$0.00	(\$128.88)	
290-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$130,863.89	\$0.00	(\$130,863.89)	
290-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$4,830.42	\$0.00	(\$4,830.42)	
290-00-4103	RV TAX DIST	\$0.00	\$0.00	\$51.47	\$0.00	(\$51.47)	
290-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$23.40	\$0.00	(\$23.40)	
290-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1,241.21	\$0.00	(\$1,241.21)	
290-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$2.52	\$0.00	(\$2.52)	
290-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$585.56	\$0.00	(\$585.56)	
290-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$5,512.00)	\$0.00	\$5,512.00	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$132,282.95</b>	<b>\$0.00</b>	<b>(\$132,282.95)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$132,282.95</b>	<b>\$0.00</b>	<b>(\$132,282.95)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
290-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$132,282.95	\$0.00	(\$132,282.95)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$132,282.95</b>	<b>\$0.00</b>	<b>(\$132,282.95)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$132,282.95</b>	<b>\$0.00</b>	<b>(\$132,282.95)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 234 RECREATION</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
292	<b>USD 234 BOND &amp; INT</b>						
	<b>REVENUES</b>						
	<b>00 Non-Departmental</b>						
292-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$326.96	\$0.00	(\$326.96)	
292-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$618.25	\$0.00	(\$618.25)	
292-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$640,576.10	\$0.00	(\$640,576.10)	
292-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$24,013.93	\$0.00	(\$24,013.93)	
292-00-4103	RV TAX DIST	\$0.00	\$0.00	\$254.76	\$0.00	(\$254.76)	
292-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$179.87	\$0.00	(\$179.87)	
292-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$5,905.80	\$0.00	(\$5,905.80)	
292-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$12.77	\$0.00	(\$12.77)	
292-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$2,959.14	\$0.00	(\$2,959.14)	
292-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$28.78)	\$0.00	\$28.78	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$674,818.80</b>	<b>\$0.00</b>	<b>(\$674,818.80)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$674,818.80</b>	<b>\$0.00</b>	<b>(\$674,818.80)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<b>Non-Departmental</b>						
292-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$674,818.80	\$0.00	(\$674,818.80)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$674,818.80</b>	<b>\$0.00</b>	<b>(\$674,818.80)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$674,818.80</b>	<b>\$0.00</b>	<b>(\$674,818.80)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 234 BOND &amp; INT</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
294	<u>USD 235 GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
294-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$251,210.98	\$0.00	(\$251,210.98)	
294-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$384.47	\$0.00	(\$384.47)	
294-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1,891.75	\$0.00	(\$1,891.75)	
294-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$3,424.69)	\$0.00	\$3,424.69	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250,062.51</b>	<b>\$0.00</b>	<b>(\$250,062.51)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250,062.51</b>	<b>\$0.00</b>	<b>(\$250,062.51)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
294-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$250,062.51	\$0.00	(\$250,062.51)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250,062.51</b>	<b>\$0.00</b>	<b>(\$250,062.51)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250,062.51</b>	<b>\$0.00</b>	<b>(\$250,062.51)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 235 GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
296	<u>USD 235 GEN-SUPP</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
296-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$198.88	\$0.00	(\$198.88)	
296-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$378.34	\$0.00	(\$378.34)	
296-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$330,772.54	\$0.00	(\$330,772.54)	
296-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$9,563.45	\$0.00	(\$9,563.45)	
296-00-4103	RV TAX DIST	\$0.00	\$0.00	\$95.87	\$0.00	(\$95.87)	
296-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$370.90	\$0.00	(\$370.90)	
296-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$2,476.02	\$0.00	(\$2,476.02)	
296-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$3,517.27	\$0.00	(\$3,517.27)	
296-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$4,636.32)	\$0.00	\$4,636.32	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$342,736.95</b>	<b>\$0.00</b>	<b>(\$342,736.95)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$342,736.95</b>	<b>\$0.00</b>	<b>(\$342,736.95)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
296-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$342,736.95	\$0.00	(\$342,736.95)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$342,736.95</b>	<b>\$0.00</b>	<b>(\$342,736.95)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$342,736.95</b>	<b>\$0.00</b>	<b>(\$342,736.95)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 235 GEN-SUPP</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
297	<u>USD 235 CAP OUTLAY</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
297-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$78.41	\$0.00	(\$78.41)	
297-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$149.16	\$0.00	(\$149.16)	
297-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$130,331.53	\$0.00	(\$130,331.53)	
297-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$4,072.94	\$0.00	(\$4,072.94)	
297-00-4103	RV TAX DIST	\$0.00	\$0.00	\$41.77	\$0.00	(\$41.77)	
297-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$138.83	\$0.00	(\$138.83)	
297-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1,075.76	\$0.00	(\$1,075.76)	
297-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$1,589.14	\$0.00	(\$1,589.14)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$137,477.54</b>	<b>\$0.00</b>	<b>(\$137,477.54)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$137,477.54</b>	<b>\$0.00</b>	<b>(\$137,477.54)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
297-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$137,477.54	\$0.00	(\$137,477.54)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$137,477.54</b>	<b>\$0.00</b>	<b>(\$137,477.54)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$137,477.54</b>	<b>\$0.00</b>	<b>(\$137,477.54)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 235 CAP OUTLAY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
298	<b>USD 235 BOND &amp; INT</b>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
298-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$30.14	\$0.00	(\$30.14)	
298-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$57.33	\$0.00	(\$57.33)	
298-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$50,191.26	\$0.00	(\$50,191.26)	
298-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$2,141.65	\$0.00	(\$2,141.65)	
298-00-4103	RV TAX DIST	\$0.00	\$0.00	\$23.62	\$0.00	(\$23.62)	
298-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$73.95	\$0.00	(\$73.95)	
298-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$684.39	\$0.00	(\$684.39)	
298-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$996.08	\$0.00	(\$996.08)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$54,198.42</b>	<b>\$0.00</b>	<b>(\$54,198.42)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$54,198.42</b>	<b>\$0.00</b>	<b>(\$54,198.42)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
298-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$54,198.42	\$0.00	(\$54,198.42)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$54,198.42</b>	<b>\$0.00</b>	<b>(\$54,198.42)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$54,198.42</b>	<b>\$0.00</b>	<b>(\$54,198.42)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 235 BOND &amp; INT</b>			<b>\$0.00</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>300</b>	<b><u>USD 248 GENERAL</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
300-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,606.24	\$0.00	(\$1,606.24)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,606.24</b>	<b>\$0.00</b>	<b>(\$1,606.24)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,606.24</b>	<b>\$0.00</b>	<b>(\$1,606.24)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
300-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,606.24	\$0.00	(\$1,606.24)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,606.24</b>	<b>\$0.00</b>	<b>(\$1,606.24)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,606.24</b>	<b>\$0.00</b>	<b>(\$1,606.24)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 248 GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
302	<u>USD 248 GEN SUPP</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
302-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,554.72	\$0.00	(\$1,554.72)	
302-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$344.70	\$0.00	(\$344.70)	
302-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$1.39	\$0.00	(\$1.39)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,900.81</b>	<b>\$0.00</b>	<b>(\$1,900.81)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,900.81</b>	<b>\$0.00</b>	<b>(\$1,900.81)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
302-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,900.81	\$0.00	(\$1,900.81)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,900.81</b>	<b>\$0.00</b>	<b>(\$1,900.81)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,900.81</b>	<b>\$0.00</b>	<b>(\$1,900.81)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 248 GEN SUPP</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
304	<u>USD 248 PUB REC</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
304-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$91.55	\$0.00	(\$91.55)	
304-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$22.03	\$0.00	(\$22.03)	
304-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$0.08	\$0.00	(\$0.08)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$113.66</b>	<b>\$0.00</b>	<b>(\$113.66)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$113.66</b>	<b>\$0.00</b>	<b>(\$113.66)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
304-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$113.66	\$0.00	(\$113.66)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$113.66</b>	<b>\$0.00</b>	<b>(\$113.66)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$113.66</b>	<b>\$0.00</b>	<b>(\$113.66)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 248 PUB REC</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
306	<u>USD 248 BOND &amp; INT</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
306-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$844.40	\$0.00	(\$844.40)	
306-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$229.35	\$0.00	(\$229.35)	
306-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$0.81	\$0.00	(\$0.81)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,074.56</b>	<b>\$0.00</b>	<b>(\$1,074.56)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,074.56</b>	<b>\$0.00</b>	<b>(\$1,074.56)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
306-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,074.56	\$0.00	(\$1,074.56)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,074.56</b>	<b>\$0.00</b>	<b>(\$1,074.56)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,074.56</b>	<b>\$0.00</b>	<b>(\$1,074.56)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 248 BOND &amp; INT</b>			<b>\$0.00</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
308	<u>USD 248 CAP OUTLAY</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
308-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$741.61	\$0.00	(\$741.61)	
308-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$178.85	\$0.00	(\$178.85)	
308-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$0.69	\$0.00	(\$0.69)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$921.15</b>	<b>\$0.00</b>	<b>(\$921.15)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$921.15</b>	<b>\$0.00</b>	<b>(\$921.15)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
308-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$921.15	\$0.00	(\$921.15)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$921.15</b>	<b>\$0.00</b>	<b>(\$921.15)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$921.15</b>	<b>\$0.00</b>	<b>(\$921.15)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 248 CAP OUTLAY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
310	<u>USD 346 GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
310-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$44,516.53	\$0.00	(\$44,516.53)	
310-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$9.41	\$0.00	(\$9.41)	
310-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$57.01	\$0.00	(\$57.01)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,582.95</b>	<b>\$0.00</b>	<b>(\$44,582.95)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,582.95</b>	<b>\$0.00</b>	<b>(\$44,582.95)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
310-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$44,582.95	\$0.00	(\$44,582.95)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,582.95</b>	<b>\$0.00</b>	<b>(\$44,582.95)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,582.95</b>	<b>\$0.00</b>	<b>(\$44,582.95)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 346 GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
312	<u>USD 346 GEN SUPP</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
312-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$49,805.28	\$0.00	(\$49,805.28)	
312-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$1,422.72	\$0.00	(\$1,422.72)	
312-00-4103	RV TAX DIST	\$0.00	\$0.00	\$4.34	\$0.00	(\$4.34)	
312-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$8.76	\$0.00	(\$8.76)	
312-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$201.73	\$0.00	(\$201.73)	
312-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$255.00	\$0.00	(\$255.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,697.83</b>	<b>\$0.00</b>	<b>(\$51,697.83)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,697.83</b>	<b>\$0.00</b>	<b>(\$51,697.83)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
312-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$51,697.83	\$0.00	(\$51,697.83)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,697.83</b>	<b>\$0.00</b>	<b>(\$51,697.83)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$51,697.83</b>	<b>\$0.00</b>	<b>(\$51,697.83)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 346 GEN SUPP</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
314	<u>USD 346 CAP OUTLAY</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
314-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$21,983.60	\$0.00	(\$21,983.60)	
314-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$606.25	\$0.00	(\$606.25)	
314-00-4103	RV TAX DIST	\$0.00	\$0.00	\$1.84	\$0.00	(\$1.84)	
314-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$3.76	\$0.00	(\$3.76)	
314-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$83.90	\$0.00	(\$83.90)	
314-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$108.24	\$0.00	(\$108.24)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,787.59</b>	<b>\$0.00</b>	<b>(\$22,787.59)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,787.59</b>	<b>\$0.00</b>	<b>(\$22,787.59)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
314-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$22,787.59	\$0.00	(\$22,787.59)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,787.59</b>	<b>\$0.00</b>	<b>(\$22,787.59)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$22,787.59</b>	<b>\$0.00</b>	<b>(\$22,787.59)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 346 CAP OUTLAY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
316	<u>USD 346 BOND &amp; INT</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
316-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$22,085.21	\$0.00	(\$22,085.21)	
316-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$735.97	\$0.00	(\$735.97)	
316-00-4103	RV TAX DIST	\$0.00	\$0.00	\$2.28	\$0.00	(\$2.28)	
316-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$4.39	\$0.00	(\$4.39)	
316-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$108.74	\$0.00	(\$108.74)	
316-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$134.09	\$0.00	(\$134.09)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,070.68</b>	<b>\$0.00</b>	<b>(\$23,070.68)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,070.68</b>	<b>\$0.00</b>	<b>(\$23,070.68)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
316-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$23,070.68	\$0.00	(\$23,070.68)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,070.68</b>	<b>\$0.00</b>	<b>(\$23,070.68)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,070.68</b>	<b>\$0.00</b>	<b>(\$23,070.68)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : USD 346 BOND &amp; INT</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
320	<b>COMM COLLEGE GENERAL</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
320-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$1,279.97	\$0.00	(\$1,279.97)	
320-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$2,466.93	\$0.00	(\$2,466.93)	
320-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$2,541,330.86	\$0.00	(\$2,541,330.86)	
320-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$84,755.79	\$0.00	(\$84,755.79)	
320-00-4103	RV TAX DIST	\$0.00	\$0.00	\$878.27	\$0.00	(\$878.27)	
320-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$1,076.00	\$0.00	(\$1,076.00)	
320-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$19,584.93	\$0.00	(\$19,584.93)	
320-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$33.64	\$0.00	(\$33.64)	
320-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$14,012.11	\$0.00	(\$14,012.11)	
320-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$90,665.70)	\$0.00	\$90,665.70	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,574,752.80</b>	<b>\$0.00</b>	<b>(\$2,574,752.80)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,574,752.80</b>	<b>\$0.00</b>	<b>(\$2,574,752.80)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
320-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$2,574,752.80	\$0.00	(\$2,574,752.80)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,574,752.80</b>	<b>\$0.00</b>	<b>(\$2,574,752.80)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,574,752.80</b>	<b>\$0.00</b>	<b>(\$2,574,752.80)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : COMM COLLEGE GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
330	<u>FT SCOTT GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
330-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$144.61	\$0.00	(\$144.61)	
330-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$527.19	\$0.00	(\$527.19)	
330-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,149,921.70	\$0.00	(\$1,149,921.70)	
330-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$39,228.44	\$0.00	(\$39,228.44)	
330-00-4103	RV TAX DIST	\$0.00	\$0.00	\$198.05	\$0.00	(\$198.05)	
330-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$53.56	\$0.00	(\$53.56)	
330-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$14,522.55	\$0.00	(\$14,522.55)	
330-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$42.20	\$0.00	(\$42.20)	
330-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$373.89	\$0.00	(\$373.89)	
330-00-4112	SPECIAL ASSESSMENT	\$0.00	\$0.00	\$5,850.00	\$0.00	(\$5,850.00)	
330-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$58,476.77)	\$0.00	\$58,476.77	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,152,385.42</b>	<b>\$0.00</b>	<b>(\$1,152,385.42)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,152,385.42</b>	<b>\$0.00</b>	<b>(\$1,152,385.42)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
330-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,152,385.42	\$0.00	(\$1,152,385.42)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,152,385.42</b>	<b>\$0.00</b>	<b>(\$1,152,385.42)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,152,385.42</b>	<b>\$0.00</b>	<b>(\$1,152,385.42)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : FT SCOTT GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
334	<u>FT SCOTT LIBRARY</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
334-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$21.83	\$0.00	(\$21.83)	
334-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$79.59	\$0.00	(\$79.59)	
334-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$174,994.45	\$0.00	(\$174,994.45)	
334-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$5,925.06	\$0.00	(\$5,925.06)	
334-00-4103	RV TAX DIST	\$0.00	\$0.00	\$29.90	\$0.00	(\$29.90)	
334-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$8.08	\$0.00	(\$8.08)	
334-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$2,079.09	\$0.00	(\$2,079.09)	
334-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$6.38	\$0.00	(\$6.38)	
334-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$56.51	\$0.00	(\$56.51)	
334-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$8,900.97)	\$0.00	\$8,900.97	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$174,299.92</b>	<b>\$0.00</b>	<b>(\$174,299.92)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$174,299.92</b>	<b>\$0.00</b>	<b>(\$174,299.92)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
334-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$174,299.92	\$0.00	(\$174,299.92)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$174,299.92</b>	<b>\$0.00</b>	<b>(\$174,299.92)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$174,299.92</b>	<b>\$0.00</b>	<b>(\$174,299.92)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : FT SCOTT LIBRARY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
354	<b>FT SCOTT FIRE EQUIP</b>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
354-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$7.88	\$0.00	(\$7.88)	
354-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$28.74	\$0.00	(\$28.74)	
354-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$65,581.29	\$0.00	(\$65,581.29)	
354-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$2,138.50	\$0.00	(\$2,138.50)	
354-00-4103	RV TAX DIST	\$0.00	\$0.00	\$10.81	\$0.00	(\$10.81)	
354-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$2.93	\$0.00	(\$2.93)	
354-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$707.00	\$0.00	(\$707.00)	
354-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$2.30	\$0.00	(\$2.30)	
354-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$20.40	\$0.00	(\$20.40)	
354-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$3,338.09)	\$0.00	\$3,338.09	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,161.76</b>	<b>\$0.00</b>	<b>(\$65,161.76)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,161.76</b>	<b>\$0.00</b>	<b>(\$65,161.76)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
354-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$65,161.76	\$0.00	(\$65,161.76)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,161.76</b>	<b>\$0.00</b>	<b>(\$65,161.76)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$65,161.76</b>	<b>\$0.00</b>	<b>(\$65,161.76)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : FT SCOTT FIRE EQUIP</b>			<b>\$0.00</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
356	<b><u>FT SCOTT BOND &amp; INT</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
356-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$224.43	\$0.00	(\$224.43)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$224.43</b>	<b>\$0.00</b>	<b>(\$224.43)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$224.43</b>	<b>\$0.00</b>	<b>(\$224.43)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
356-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$224.43	\$0.00	(\$224.43)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$224.43</b>	<b>\$0.00</b>	<b>(\$224.43)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$224.43</b>	<b>\$0.00</b>	<b>(\$224.43)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : FT SCOTT BOND &amp; INT</b>			<b>\$0.00</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
358	<u>SEWER REPAYMENT-LAKE FT SCOTT</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
358-00-4120	SEWER-LAKE FT SCOTT	\$34,197.00	\$4,597.62	\$15,576.20	\$0.00	\$18,620.80	45.55%
	<b>Subtotal Non-Departmental:</b>	<b>\$34,197.00</b>	<b>\$4,597.62</b>	<b>\$15,576.20</b>	<b>\$0.00</b>	<b>\$18,620.80</b>	<b>45.55%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$34,197.00</b>	<b>\$4,597.62</b>	<b>\$15,576.20</b>	<b>\$0.00</b>	<b>\$18,620.80</b>	<b>45.55%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
358-00-5392	SEWER DIST PRINCIPAL	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	
358-00-5393	SEWER DIST INTEREST	\$15,150.00	\$0.00	\$0.00	\$0.00	\$15,150.00	
	<b>Subtotal Non-Departmental:</b>	<b>\$35,150.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,150.00</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$35,150.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,150.00</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : SEWER REPAYMENT-LAKE FT SCOTT</b>			<b>\$15,576.20</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
370	<b><u>BOND REPAYMENT - COUNTY JAIL</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
370-00-4941	SPECIAL CITY/COUNTY SALES	\$1,050,000.00	\$0.00	\$356,933.19	\$0.00	\$693,066.81	33.99%
	<b>Subtotal Non-Departmental:</b>	<b>\$1,050,000.00</b>	<b>\$0.00</b>	<b>\$356,933.19</b>	<b>\$0.00</b>	<b>\$693,066.81</b>	<b>33.99%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$1,050,000.00</b>	<b>\$0.00</b>	<b>\$356,933.19</b>	<b>\$0.00</b>	<b>\$693,066.81</b>	<b>33.99%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
370-00-5200	CONTRACTUAL SERVICES	\$400,000.00	\$0.00	\$8,187.78	\$0.00	\$391,812.22	2.05%
370-00-5396	JAIL BOND INT.	\$74,708.00	\$0.00	\$44,928.75	\$0.00	\$29,779.25	60.14%
370-00-5397	JAIL BOND PRINCIPAL	\$380,000.00	\$0.00	\$0.00	\$0.00	\$380,000.00	
370-00-5400	CAPITAL OUTLAY	\$79,451.00	\$0.00	\$0.00	\$0.00	\$79,451.00	
370-00-5504	JAIL SALES TAX LEASE PYMTS	\$144,925.00	\$0.00	\$0.00	\$0.00	\$144,925.00	
370-00-5508	LEASE - INTEREST	\$0.00	\$790.26	\$25,067.52	\$0.00	(\$25,067.52)	
370-00-5509	LEASE - PRINCIPAL	\$0.00	\$12,451.60	\$37,120.56	\$0.00	(\$37,120.56)	
370-00-5510	DEBT SERVICE FEES	\$0.00	\$0.00	\$825.00	\$0.00	(\$825.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$1,079,084.00</b>	<b>\$13,241.86</b>	<b>\$116,129.61</b>	<b>\$0.00</b>	<b>\$962,954.39</b>	<b>10.76%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$1,079,084.00</b>	<b>\$13,241.86</b>	<b>\$116,129.61</b>	<b>\$0.00</b>	<b>\$962,954.39</b>	<b>10.76%</b>
	<b>YTD Revenue Less Expenses : BOND REPAYMENT - COUNTY JAIL</b>			<b>\$240,803.58</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
374	<b><u>BLUE CROSS BLUE SHIELD GRANT</u></b>						
	<b><u>EXPENDITURES</u></b>						
	<b>BLUE CROSS BLUE SHIELD GRANT</b>						
374-23-5200	BLUE CROSS/SHIELD GRANT C	\$0.00	\$0.00	\$300.00	\$0.00	(\$300.00)	
	Subtotal BLUE CROSS BLUE SHIELD GRANT:	\$0.00	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00%
	TOTAL EXPENDITURES - :	\$0.00	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00%
	YTD Revenue Less Expenses : BLUE CROSS BLUE SHIELD GRANT			(\$300.00)			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
375	<b>AMBULANCE SERVICE</b>						
	<b>REVENUES</b>						
	<b>00 Non-Departmental</b>						
375-00-4010	KCOVRS IRP DISTRIBUTION FE	\$619.00	\$0.00	\$94.37	\$0.00	\$524.63	15.25%
375-00-4050	AMB KCOVRS	\$0.00	\$0.00	\$186.41	\$0.00	(\$186.41)	
375-00-4101	CURRENT TAX DIST	\$266,272.00	\$0.00	\$163,378.34	\$0.00	\$102,893.66	61.36%
375-00-4102	AMB MV TAX DIST	\$31,655.00	\$0.00	\$5,460.19	\$0.00	\$26,194.81	17.25%
375-00-4103	AMB RV TAX DIST	\$500.00	\$0.00	\$57.04	\$0.00	\$442.96	11.41%
375-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$84.67	\$0.00	(\$84.67)	
375-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1,199.91	\$0.00	(\$1,199.91)	
375-00-4106	EXCISE TAX DIST	\$0.00	\$0.00	\$1.94	\$0.00	(\$1.94)	
375-00-4107	AMB HEAVY TRUCK TAX	\$1,602.00	\$0.00	\$808.94	\$0.00	\$793.06	50.50%
375-00-4211	NRP DISTRIBUTION	(\$9,045.00)	\$0.00	(\$5,818.11)	\$0.00	(\$3,226.89)	64.32%
375-00-4903	AMB SERVICE PAYMENTS	\$900,000.00	\$50,501.28	\$322,344.18	\$0.00	\$577,655.82	35.82%
375-00-6110	INSURANCE REIMBURSEMENT	\$0.00	\$0.00	\$2,224.00	\$0.00	(\$2,224.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$1,191,603.00</b>	<b>\$50,501.28</b>	<b>\$490,021.88</b>	<b>\$0.00</b>	<b>\$701,581.12</b>	<b>41.12%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$1,191,603.00</b>	<b>\$50,501.28</b>	<b>\$490,021.88</b>	<b>\$0.00</b>	<b>\$701,581.12</b>	<b>41.12%</b>
	<b>EXPENDITURES</b>						
	<b>Non-Departmental</b>						
375-00-5505	TRANSFER OUT	\$0.00	\$0.00	\$35,115.63	\$0.00	(\$35,115.63)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,115.63</b>	<b>\$0.00</b>	<b>(\$35,115.63)</b>	<b>0.00%</b>
	<b>AMBULANCE SERVICE</b>						
375-24-5101	AMBULANCE SERVICES WAGE	\$992,423.00	\$102,288.19	\$390,564.79	\$0.00	\$601,858.21	39.35%
375-24-5200	AMBULANCE SERVICES CONTR	\$49,000.00	\$3,441.92	\$12,457.08	\$0.00	\$36,542.92	25.42%
375-24-5207	TRASH-UTILITIES	\$0.00	\$103.00	\$515.00	\$0.00	(\$515.00)	
375-24-5208	ELECTRICITY-UTILITIES	\$9,300.00	\$453.75	\$2,354.18	\$0.00	\$6,945.82	25.31%
375-24-5209	GAS-UTILITIES	\$0.00	\$122.31	\$803.35	\$0.00	(\$803.35)	
375-24-5211	TELEPHONE EXPENSES	\$6,000.00	\$537.15	\$2,518.60	\$0.00	\$3,481.40	41.98%
375-24-5213	UNIFORM MAINTENANCE	\$2,500.00	\$0.00	\$410.99	\$0.00	\$2,089.01	16.44%
375-24-5214	VEHICLE MAINTENANCE	\$22,880.00	\$12,064.10	\$14,982.61	\$0.00	\$7,897.39	65.48%
375-24-5220	BUILDING MAINTENANCE	\$5,000.00	\$173.52	\$2,186.09	\$0.00	\$2,813.91	43.72%
375-24-5240	MEDICATION	\$15,000.00	\$80.38	\$3,477.61	\$0.00	\$11,522.39	23.18%
375-24-5241	OXYGEN	\$5,000.00	\$176.37	\$2,010.37	\$0.00	\$2,989.63	40.21%
375-24-5300	AMBULANCE SERVICE COMMO	\$9,500.00	\$535.93	\$7,004.55	\$0.00	\$2,495.45	73.73%

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
375	<u>AMBULANCE SERVICE</u>						
	<u>EXPENDITURES</u>						
	<u>AMBULANCE SERVICE</u>						
375-24-5307	MEDICAL SUPPLIES	\$40,000.00	\$2,471.18	\$12,365.28	\$0.00	\$27,634.72	30.91%
375-24-5317	FUEL	\$35,000.00	\$2,385.40	\$5,436.84	\$0.00	\$29,563.16	15.53%
375-24-5326	DIESEL FUEL	\$0.00	\$0.00	\$994.29	\$0.00	(\$994.29)	
375-24-5400	AMBULANCE CAP.OUTLAY	\$0.00	\$0.00	(\$149.09)	\$0.00	\$149.09	
375-24-6020	REIMBURSABLES	\$0.00	(\$862.40)	(\$862.40)	\$0.00	\$862.40	
375-24-6151	REFUND	\$0.00	\$1,074.00	\$2,564.42	\$0.00	(\$2,564.42)	
	<b>Subtotal AMBULANCE SERVICE:</b>	<b>\$1,191,603.00</b>	<b>\$125,044.80</b>	<b>\$459,634.56</b>	<b>\$0.00</b>	<b>\$731,968.44</b>	<b>38.57%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$1,191,603.00</b>	<b>\$125,044.80</b>	<b>\$494,750.19</b>	<b>\$0.00</b>	<b>\$696,852.81</b>	<b>41.52%</b>
	<b>YTD Revenue Less Expenses : AMBULANCE SERVICE</b>			<b>(\$4,728.31)</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
387	<u>ADDICTION SETTLEMENT FUND</u>						
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
387-00-5200	CONTRACTUAL SERVICES	\$26,923.00	\$0.00	\$0.00	\$0.00	\$26,923.00	
387-00-5400	CAPITAL OUTLAY	\$0.00	\$184.15	\$1,420.59	\$0.00	(\$1,420.59)	
	<b>Subtotal Non-Departmental:</b>	<b>\$26,923.00</b>	<b>\$184.15</b>	<b>\$1,420.59</b>	<b>\$0.00</b>	<b>\$25,502.41</b>	<b>5.28%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$26,923.00</b>	<b>\$184.15</b>	<b>\$1,420.59</b>	<b>\$0.00</b>	<b>\$25,502.41</b>	<b>5.28%</b>
	YTD Revenue Less Expenses : ADDICTION SETTLEMENT FUND			(\$1,420.59)			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
397	<u>CONCEAL CARRY ACCOUNT</u>						
	<u>REVENUES</u>						
	00 Non-Departmental						
397-00-4313	FEE INCOME	\$0.00	\$0.00	\$325.00	\$0.00	(\$325.00)	
	Subtotal Non-Departmental:	\$0.00	\$0.00	\$325.00	\$0.00	(\$325.00)	0.00%
	TOTAL REVENUES - :	\$0.00	\$0.00	\$325.00	\$0.00	(\$325.00)	0.00%
	YTD Revenue Less Expenses : CONCEAL CARRY ACCOUNT			\$325.00			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
398	<u>OFFENDER REGISTRATION ACCOUN</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
398-00-4313	FEE INCOME	\$0.00	\$640.00	\$3,240.00	\$0.00	(\$3,240.00)	
	Subtotal Non-Departmental:	\$0.00	\$640.00	\$3,240.00	\$0.00	(\$3,240.00)	0.00%
	TOTAL REVENUES - :	\$0.00	\$640.00	\$3,240.00	\$0.00	(\$3,240.00)	0.00%
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
398-00-5300	COMMODITIES	\$0.00	\$90.02	\$90.02	\$0.00	(\$90.02)	
	Subtotal Non-Departmental:	\$0.00	\$90.02	\$90.02	\$0.00	(\$90.02)	0.00%
	TOTAL EXPENDITURES - :	\$0.00	\$90.02	\$90.02	\$0.00	(\$90.02)	0.00%
	YTD Revenue Less Expenses : OFFENDER REGISTRATION ACCOUNT			\$3,149.98			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
399	<u>HOSPITAL</u>						
	<u>REVENUES</u>						
	00 Non-Departmental						
399-00-4941	SPECIAL CITY/COUNTY SALES	\$1,000,000.00	\$0.00	\$223,083.23	\$0.00	\$776,916.77	22.31%
	Subtotal Non-Departmental:	\$1,000,000.00	\$0.00	\$223,083.23	\$0.00	\$776,916.77	22.31%
	TOTAL REVENUES - :	\$1,000,000.00	\$0.00	\$223,083.23	\$0.00	\$776,916.77	22.31%
	<u>EXPENDITURES</u>						
	Non-Departmental						
399-00-5200	CONTRACTUAL SERVICES	\$1,000,000.00	\$98,723.52	\$223,083.23	\$0.00	\$776,916.77	22.31%
	Subtotal Non-Departmental:	\$1,000,000.00	\$98,723.52	\$223,083.23	\$0.00	\$776,916.77	22.31%
	TOTAL EXPENDITURES - :	\$1,000,000.00	\$98,723.52	\$223,083.23	\$0.00	\$776,916.77	22.31%
	YTD Revenue Less Expenses : HOSPITAL			\$0.00			

# Revenue and Expense Report

Bourbon County

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
400	<b><u>BRONSON GENERAL</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
400-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$22,123.84	\$0.00	(\$22,123.84)	
400-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$1,331.31	\$0.00	(\$1,331.31)	
400-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$9.56	\$0.00	(\$9.56)	
400-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1,053.23	\$0.00	(\$1,053.23)	
400-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$59.24	\$0.00	(\$59.24)	
400-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$337.14)	\$0.00	\$337.14	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,240.04</b>	<b>\$0.00</b>	<b>(\$24,240.04)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,240.04</b>	<b>\$0.00</b>	<b>(\$24,240.04)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
400-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$24,240.04	\$0.00	(\$24,240.04)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,240.04</b>	<b>\$0.00</b>	<b>(\$24,240.04)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,240.04</b>	<b>\$0.00</b>	<b>(\$24,240.04)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : BRONSON GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
408	<b>BRONSON LIBRARY</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
408-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$4,813.73	\$0.00	(\$4,813.73)	
408-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$290.59	\$0.00	(\$290.59)	
408-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$2.08	\$0.00	(\$2.08)	
408-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$222.32	\$0.00	(\$222.32)	
408-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$12.95	\$0.00	(\$12.95)	
408-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$73.47)	\$0.00	\$73.47	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,268.20</b>	<b>\$0.00</b>	<b>(\$5,268.20)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,268.20</b>	<b>\$0.00</b>	<b>(\$5,268.20)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
408-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$5,268.20	\$0.00	(\$5,268.20)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,268.20</b>	<b>\$0.00</b>	<b>(\$5,268.20)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,268.20</b>	<b>\$0.00</b>	<b>(\$5,268.20)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : BRONSON LIBRARY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
414	<u>FULTON GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
414-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$12,153.48	\$0.00	(\$12,153.48)	
414-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$1,011.89	\$0.00	(\$1,011.89)	
414-00-4103	RV TAX DIST	\$0.00	\$0.00	\$50.25	\$0.00	(\$50.25)	
414-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$44.89	\$0.00	(\$44.89)	
414-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$5.03	\$0.00	(\$5.03)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,265.54</b>	<b>\$0.00</b>	<b>(\$13,265.54)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,265.54</b>	<b>\$0.00</b>	<b>(\$13,265.54)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
414-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$13,265.54	\$0.00	(\$13,265.54)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,265.54</b>	<b>\$0.00</b>	<b>(\$13,265.54)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,265.54</b>	<b>\$0.00</b>	<b>(\$13,265.54)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : FULTON GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
420	<u>MAPLETON GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
420-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$936.29	\$0.00	(\$936.29)	
420-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$37.20	\$0.00	(\$37.20)	
420-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$5.50	\$0.00	(\$5.50)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$978.99</b>	<b>\$0.00</b>	<b>(\$978.99)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$978.99</b>	<b>\$0.00</b>	<b>(\$978.99)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
420-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$978.99	\$0.00	(\$978.99)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$978.99</b>	<b>\$0.00</b>	<b>(\$978.99)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$978.99</b>	<b>\$0.00</b>	<b>(\$978.99)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : MAPLETON GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
422	<u>REDFIELD GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
422-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$76.16	\$0.00	(\$76.16)	
422-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$492.74	\$0.00	(\$492.74)	
422-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$7,102.69	\$0.00	(\$7,102.69)	
422-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$537.17	\$0.00	(\$537.17)	
422-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$37.49	\$0.00	(\$37.49)	
422-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$36.69	\$0.00	(\$36.69)	
422-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$540.43)	\$0.00	\$540.43	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,742.51</b>	<b>\$0.00</b>	<b>(\$7,742.51)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,742.51</b>	<b>\$0.00</b>	<b>(\$7,742.51)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
422-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$7,742.51	\$0.00	(\$7,742.51)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,742.51</b>	<b>\$0.00</b>	<b>(\$7,742.51)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,742.51</b>	<b>\$0.00</b>	<b>(\$7,742.51)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : REDFIELD GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
432	<u>UNIONTOWN GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
432-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$27,535.21	\$0.00	(\$27,535.21)	
432-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$1,894.70	\$0.00	(\$1,894.70)	
432-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$213.64	\$0.00	(\$213.64)	
432-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$324.00	\$0.00	(\$324.00)	
432-00-4211	NRP DISTRIBUTION	\$0.00	\$0.00	(\$1,029.62)	\$0.00	\$1,029.62	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,937.93</b>	<b>\$0.00</b>	<b>(\$28,937.93)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,937.93</b>	<b>\$0.00</b>	<b>(\$28,937.93)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
432-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$28,937.93	\$0.00	(\$28,937.93)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,937.93</b>	<b>\$0.00</b>	<b>(\$28,937.93)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,937.93</b>	<b>\$0.00</b>	<b>(\$28,937.93)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : UNIONTOWN GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
<b>442</b>	<b><u>DRYWOOD GENERAL</u></b>						
	<b><u>REVENUES</u></b>						
	<b>00 Non-Departmental</b>						
442-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$0.28	\$0.00	(\$0.28)	
442-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$5,005.20	\$0.00	(\$5,005.20)	
442-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$199.77	\$0.00	(\$199.77)	
442-00-4103	RV TAX DIST	\$0.00	\$0.00	\$2.84	\$0.00	(\$2.84)	
442-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$13.91	\$0.00	(\$13.91)	
442-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$38.45	\$0.00	(\$38.45)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,260.45</b>	<b>\$0.00</b>	<b>(\$5,260.45)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,260.45</b>	<b>\$0.00</b>	<b>(\$5,260.45)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<b>Non-Departmental</b>						
442-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$5,260.45	\$0.00	(\$5,260.45)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,260.45</b>	<b>\$0.00</b>	<b>(\$5,260.45)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,260.45</b>	<b>\$0.00</b>	<b>(\$5,260.45)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : DRYWOOD GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
444	<u>DRYWOOD LIGHT DIST</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
444-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$435.21	\$0.00	(\$435.21)	
444-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$53.92	\$0.00	(\$53.92)	
444-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$6.00	\$0.00	(\$6.00)	
444-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$0.73	\$0.00	(\$0.73)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$495.86</b>	<b>\$0.00</b>	<b>(\$495.86)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$495.86</b>	<b>\$0.00</b>	<b>(\$495.86)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
444-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$495.86	\$0.00	(\$495.86)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$495.86</b>	<b>\$0.00</b>	<b>(\$495.86)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$495.86</b>	<b>\$0.00</b>	<b>(\$495.86)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : DRYWOOD LIGHT DIST</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
446	<b>FRANKLIN GENERAL</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
446-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$0.98	\$0.00	(\$0.98)	
446-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$3,708.67	\$0.00	(\$3,708.67)	
446-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$110.08	\$0.00	(\$110.08)	
446-00-4103	RV TAX DIST	\$0.00	\$0.00	\$0.21	\$0.00	(\$0.21)	
446-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$17.48	\$0.00	(\$17.48)	
446-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$26.23	\$0.00	(\$26.23)	
446-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$40.82	\$0.00	(\$40.82)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,904.47</b>	<b>\$0.00</b>	<b>(\$3,904.47)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,904.47</b>	<b>\$0.00</b>	<b>(\$3,904.47)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
446-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$3,904.47	\$0.00	(\$3,904.47)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,904.47</b>	<b>\$0.00</b>	<b>(\$3,904.47)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,904.47</b>	<b>\$0.00</b>	<b>(\$3,904.47)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : FRANKLIN GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
450	<u>FREEDOM GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
450-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$0.15	\$0.00	(\$0.15)	
450-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$0.23	\$0.00	(\$0.23)	
450-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$833.95	\$0.00	(\$833.95)	
450-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$29.06	\$0.00	(\$29.06)	
450-00-4103	RV TAX DIST	\$0.00	\$0.00	\$0.67	\$0.00	(\$0.67)	
450-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$0.16	\$0.00	(\$0.16)	
450-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1.43	\$0.00	(\$1.43)	
450-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$9.34	\$0.00	(\$9.34)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$874.99</b>	<b>\$0.00</b>	<b>(\$874.99)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$874.99</b>	<b>\$0.00</b>	<b>(\$874.99)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
450-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$874.99	\$0.00	(\$874.99)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$874.99</b>	<b>\$0.00</b>	<b>(\$874.99)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$874.99</b>	<b>\$0.00</b>	<b>(\$874.99)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : FREEDOM GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
452	<u>MARION GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
452-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$13.76	\$0.00	(\$13.76)	
452-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$18.76	\$0.00	(\$18.76)	
452-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$22,323.63	\$0.00	(\$22,323.63)	
452-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$660.66	\$0.00	(\$660.66)	
452-00-4103	RV TAX DIST	\$0.00	\$0.00	\$9.45	\$0.00	(\$9.45)	
452-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$0.61	\$0.00	(\$0.61)	
452-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$231.15	\$0.00	(\$231.15)	
452-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$291.28	\$0.00	(\$291.28)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,549.30</b>	<b>\$0.00</b>	<b>(\$23,549.30)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,549.30</b>	<b>\$0.00</b>	<b>(\$23,549.30)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
452-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$23,549.30	\$0.00	(\$23,549.30)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,549.30</b>	<b>\$0.00</b>	<b>(\$23,549.30)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$23,549.30</b>	<b>\$0.00</b>	<b>(\$23,549.30)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : MARION GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
466	<u>MARMATON GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
466-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$2.46	\$0.00	(\$2.46)	
466-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$0.08	\$0.00	(\$0.08)	
466-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$0.02	\$0.00	(\$0.02)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2.56</b>	<b>\$0.00</b>	<b>(\$2.56)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2.56</b>	<b>\$0.00</b>	<b>(\$2.56)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
466-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$2.56	\$0.00	(\$2.56)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2.56</b>	<b>\$0.00</b>	<b>(\$2.56)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2.56</b>	<b>\$0.00</b>	<b>(\$2.56)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : MARMATON GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
468	<b><u>MARMATON CEMETERY</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
468-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$2.11	\$0.00	(\$2.11)	
468-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$18.39	\$0.00	(\$18.39)	
468-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$5,652.65	\$0.00	(\$5,652.65)	
468-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$243.69	\$0.00	(\$243.69)	
468-00-4103	RV TAX DIST	\$0.00	\$0.00	\$1.94	\$0.00	(\$1.94)	
468-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$0.58	\$0.00	(\$0.58)	
468-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$40.58	\$0.00	(\$40.58)	
468-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$36.50	\$0.00	(\$36.50)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,996.44</b>	<b>\$0.00</b>	<b>(\$5,996.44)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,996.44</b>	<b>\$0.00</b>	<b>(\$5,996.44)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
468-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$5,996.44	\$0.00	(\$5,996.44)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,996.44</b>	<b>\$0.00</b>	<b>(\$5,996.44)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,996.44</b>	<b>\$0.00</b>	<b>(\$5,996.44)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : MARMATON CEMETERY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
470	<u>MILLCREEK GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
470-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$1.95	\$0.00	(\$1.95)	
470-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$17.24	\$0.00	(\$17.24)	
470-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$2,140.26	\$0.00	(\$2,140.26)	
470-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$85.91	\$0.00	(\$85.91)	
470-00-4103	RV TAX DIST	\$0.00	\$0.00	\$1.76	\$0.00	(\$1.76)	
470-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$17.79	\$0.00	(\$17.79)	
470-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$38.05	\$0.00	(\$38.05)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,302.96</b>	<b>\$0.00</b>	<b>(\$2,302.96)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,302.96</b>	<b>\$0.00</b>	<b>(\$2,302.96)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
470-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$2,302.96	\$0.00	(\$2,302.96)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,302.96</b>	<b>\$0.00</b>	<b>(\$2,302.96)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,302.96</b>	<b>\$0.00</b>	<b>(\$2,302.96)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : MILLCREEK GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
472	<u>OSAGE GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
472-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$0.27	\$0.00	(\$0.27)	
472-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,036.69	\$0.00	(\$1,036.69)	
472-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$23.67	\$0.00	(\$23.67)	
472-00-4103	RV TAX DIST	\$0.00	\$0.00	\$0.53	\$0.00	(\$0.53)	
472-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	(\$1.97)	\$0.00	\$1.97	
472-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$2.20	\$0.00	(\$2.20)	
472-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$9.02	\$0.00	(\$9.02)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,070.41</b>	<b>\$0.00</b>	<b>(\$1,070.41)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,070.41</b>	<b>\$0.00</b>	<b>(\$1,070.41)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
472-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,070.41	\$0.00	(\$1,070.41)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,070.41</b>	<b>\$0.00</b>	<b>(\$1,070.41)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,070.41</b>	<b>\$0.00</b>	<b>(\$1,070.41)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : OSAGE GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
476	<u>PAWNEE GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
476-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$4,031.93	\$0.00	(\$4,031.93)	
476-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$31.26	\$0.00	(\$31.26)	
476-00-4103	RV TAX DIST	\$0.00	\$0.00	\$0.18	\$0.00	(\$0.18)	
476-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$5.23	\$0.00	(\$5.23)	
476-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$10.63	\$0.00	(\$10.63)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,079.23</b>	<b>\$0.00</b>	<b>(\$4,079.23)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,079.23</b>	<b>\$0.00</b>	<b>(\$4,079.23)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
476-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$4,079.23	\$0.00	(\$4,079.23)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,079.23</b>	<b>\$0.00</b>	<b>(\$4,079.23)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,079.23</b>	<b>\$0.00</b>	<b>(\$4,079.23)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : PAWNEE GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
478	<u>PAWNEE CEMETERY</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
478-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,305.05	\$0.00	(\$1,305.05)	
478-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$212.43	\$0.00	(\$212.43)	
478-00-4103	RV TAX DIST	\$0.00	\$0.00	\$0.91	\$0.00	(\$0.91)	
478-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$16.30	\$0.00	(\$16.30)	
478-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$52.40	\$0.00	(\$52.40)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,587.09</b>	<b>\$0.00</b>	<b>(\$1,587.09)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,587.09</b>	<b>\$0.00</b>	<b>(\$1,587.09)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
478-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,587.09	\$0.00	(\$1,587.09)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,587.09</b>	<b>\$0.00</b>	<b>(\$1,587.09)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,587.09</b>	<b>\$0.00</b>	<b>(\$1,587.09)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : PAWNEE CEMETERY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

**Bourbon County**

YEAR : 2026    PERIOD : 5    FUND: All    DEPT: All    SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
480	<u>SCOTT GENERAL</u>						
	<u>REVENUES</u>						
	00 Non-Departmental						
480-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$0.18	\$0.00	(\$0.18)	
	Subtotal Non-Departmental:	\$0.00	\$0.00	\$0.18	\$0.00	(\$0.18)	0.00%
	TOTAL REVENUES - :	\$0.00	\$0.00	\$0.18	\$0.00	(\$0.18)	0.00%
	<u>EXPENDITURES</u>						
	Non-Departmental						
480-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$0.18	\$0.00	(\$0.18)	
	Subtotal Non-Departmental:	\$0.00	\$0.00	\$0.18	\$0.00	(\$0.18)	0.00%
	TOTAL EXPENDITURES - :	\$0.00	\$0.00	\$0.18	\$0.00	(\$0.18)	0.00%
	YTD Revenue Less Expenses : SCOTT GENERAL			\$0.00			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
482	<u>SCOTT CEMETERY</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
482-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$1.29	\$0.00	(\$1.29)	
482-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$0.21	\$0.00	(\$0.21)	
482-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$5,415.61	\$0.00	(\$5,415.61)	
482-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$123.60	\$0.00	(\$123.60)	
482-00-4103	RV TAX DIST	\$0.00	\$0.00	\$1.67	\$0.00	(\$1.67)	
482-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$2.23	\$0.00	(\$2.23)	
482-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$27.30	\$0.00	(\$27.30)	
482-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$34.12	\$0.00	(\$34.12)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,606.03</b>	<b>\$0.00</b>	<b>(\$5,606.03)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,606.03</b>	<b>\$0.00</b>	<b>(\$5,606.03)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
482-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$5,606.03	\$0.00	(\$5,606.03)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,606.03</b>	<b>\$0.00</b>	<b>(\$5,606.03)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,606.03</b>	<b>\$0.00</b>	<b>(\$5,606.03)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : SCOTT CEMETERY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
484	<u>TIMBERHILL GENERAL</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
484-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$205.20	\$0.00	(\$205.20)	
484-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$6.56	\$0.00	(\$6.56)	
484-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$0.04	\$0.00	(\$0.04)	
484-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$2.45	\$0.00	(\$2.45)	
484-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$2.34	\$0.00	(\$2.34)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$216.59</b>	<b>\$0.00</b>	<b>(\$216.59)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$216.59</b>	<b>\$0.00</b>	<b>(\$216.59)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
484-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$216.59	\$0.00	(\$216.59)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$216.59</b>	<b>\$0.00</b>	<b>(\$216.59)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$216.59</b>	<b>\$0.00</b>	<b>(\$216.59)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : TIMBERHILL GENERAL</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
488	<u>AVONDALE</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
488-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$999.46	\$0.00	(\$999.46)	
488-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$20.31	\$0.00	(\$20.31)	
488-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$2.09	\$0.00	(\$2.09)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,021.86</b>	<b>\$0.00</b>	<b>(\$1,021.86)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,021.86</b>	<b>\$0.00</b>	<b>(\$1,021.86)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
488-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,021.86	\$0.00	(\$1,021.86)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,021.86</b>	<b>\$0.00</b>	<b>(\$1,021.86)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,021.86</b>	<b>\$0.00</b>	<b>(\$1,021.86)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : AVONDALE</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
490	<u>BARNESVILLE</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
490-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$2,090.11	\$0.00	(\$2,090.11)	
490-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$26.85	\$0.00	(\$26.85)	
490-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$28.23	\$0.00	(\$28.23)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,145.19</b>	<b>\$0.00</b>	<b>(\$2,145.19)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,145.19</b>	<b>\$0.00</b>	<b>(\$2,145.19)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
490-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$2,145.19	\$0.00	(\$2,145.19)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,145.19</b>	<b>\$0.00</b>	<b>(\$2,145.19)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,145.19</b>	<b>\$0.00</b>	<b>(\$2,145.19)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : BARNESVILLE</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
492	<b><u>CENTERVILLE-WEST PLAINS</u></b>						
	<b><u>REVENUES</u></b>						
	<i>00 Non-Departmental</i>						
492-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$3.63	\$0.00	(\$3.63)	
492-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$46.82	\$0.00	(\$46.82)	
492-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$6,124.69	\$0.00	(\$6,124.69)	
492-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$286.86	\$0.00	(\$286.86)	
492-00-4103	RV TAX DIST	\$0.00	\$0.00	\$3.81	\$0.00	(\$3.81)	
492-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$79.43	\$0.00	(\$79.43)	
492-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$136.98	\$0.00	(\$136.98)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,682.22</b>	<b>\$0.00</b>	<b>(\$6,682.22)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,682.22</b>	<b>\$0.00</b>	<b>(\$6,682.22)</b>	<b>0.00%</b>
	<b><u>EXPENDITURES</u></b>						
	<i>Non-Departmental</i>						
492-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$6,682.22	\$0.00	(\$6,682.22)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,682.22</b>	<b>\$0.00</b>	<b>(\$6,682.22)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,682.22</b>	<b>\$0.00</b>	<b>(\$6,682.22)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : CENTERVILLE-WEST PLAINS</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
494	<u>CHAPEL GROVE</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
494-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,496.98	\$0.00	(\$1,496.98)	
494-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$37.06	\$0.00	(\$37.06)	
494-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$4.50	\$0.00	(\$4.50)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,538.54</b>	<b>\$0.00</b>	<b>(\$1,538.54)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,538.54</b>	<b>\$0.00</b>	<b>(\$1,538.54)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
494-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,538.54	\$0.00	(\$1,538.54)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,538.54</b>	<b>\$0.00</b>	<b>(\$1,538.54)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,538.54</b>	<b>\$0.00</b>	<b>(\$1,538.54)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : CHAPEL GROVE</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
496	<u>CLARKSBURG</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
496-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$1.07	\$0.00	(\$1.07)	
496-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$4,496.14	\$0.00	(\$4,496.14)	
496-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$111.40	\$0.00	(\$111.40)	
496-00-4103	RV TAX DIST	\$0.00	\$0.00	\$4.81	\$0.00	(\$4.81)	
496-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$85.50	\$0.00	(\$85.50)	
496-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$37.62	\$0.00	(\$37.62)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,736.54</b>	<b>\$0.00</b>	<b>(\$4,736.54)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,736.54</b>	<b>\$0.00</b>	<b>(\$4,736.54)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
496-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$4,736.54	\$0.00	(\$4,736.54)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,736.54</b>	<b>\$0.00</b>	<b>(\$4,736.54)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,736.54</b>	<b>\$0.00</b>	<b>(\$4,736.54)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : CLARKSBURG</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
498	<u>DAYTON</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
498-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$2.21	\$0.00	(\$2.21)	
498-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$4.02	\$0.00	(\$4.02)	
498-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,286.47	\$0.00	(\$1,286.47)	
498-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$24.87	\$0.00	(\$24.87)	
498-00-4103	RV TAX DIST	\$0.00	\$0.00	\$1.55	\$0.00	(\$1.55)	
498-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$0.69	\$0.00	(\$0.69)	
498-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$1.43	\$0.00	(\$1.43)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,321.24</b>	<b>\$0.00</b>	<b>(\$1,321.24)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,321.24</b>	<b>\$0.00</b>	<b>(\$1,321.24)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
498-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,321.24	\$0.00	(\$1,321.24)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,321.24</b>	<b>\$0.00</b>	<b>(\$1,321.24)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,321.24</b>	<b>\$0.00</b>	<b>(\$1,321.24)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : DAYTON</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
500	<u>GLENDALE</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
500-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$2,834.31	\$0.00	(\$2,834.31)	
500-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$101.38	\$0.00	(\$101.38)	
500-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$2.19	\$0.00	(\$2.19)	
500-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$52.97	\$0.00	(\$52.97)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,990.85</b>	<b>\$0.00</b>	<b>(\$2,990.85)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,990.85</b>	<b>\$0.00</b>	<b>(\$2,990.85)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
500-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$2,990.85	\$0.00	(\$2,990.85)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,990.85</b>	<b>\$0.00</b>	<b>(\$2,990.85)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,990.85</b>	<b>\$0.00</b>	<b>(\$2,990.85)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : GLENDALE</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
502	<u>LATH BRANCH</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
502-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$42.76	\$0.00	(\$42.76)	
502-00-4050	KCOVRS INTRA DISTRIBUTION	\$0.00	\$0.00	\$24.27	\$0.00	(\$24.27)	
502-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$2,917.12	\$0.00	(\$2,917.12)	
502-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$139.23	\$0.00	(\$139.23)	
502-00-4103	RV TAX DIST	\$0.00	\$0.00	\$1.03	\$0.00	(\$1.03)	
502-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1.80	\$0.00	(\$1.80)	
502-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$42.21	\$0.00	(\$42.21)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,168.42</b>	<b>\$0.00</b>	<b>(\$3,168.42)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,168.42</b>	<b>\$0.00</b>	<b>(\$3,168.42)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
502-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$3,168.42	\$0.00	(\$3,168.42)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,168.42</b>	<b>\$0.00</b>	<b>(\$3,168.42)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,168.42</b>	<b>\$0.00</b>	<b>(\$3,168.42)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : LATH BRANCH</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
504	<b>MAPLE GROVE</b>						
	<b>REVENUES</b>						
	<i>00 Non-Departmental</i>						
504-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$0.97	\$0.00	(\$0.97)	
504-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$2,207.38	\$0.00	(\$2,207.38)	
504-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$75.89	\$0.00	(\$75.89)	
504-00-4103	RV TAX DIST	\$0.00	\$0.00	\$1.91	\$0.00	(\$1.91)	
504-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	(\$0.54)	\$0.00	\$0.54	
504-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$17.75	\$0.00	(\$17.75)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,303.36</b>	<b>\$0.00</b>	<b>(\$2,303.36)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,303.36</b>	<b>\$0.00</b>	<b>(\$2,303.36)</b>	<b>0.00%</b>
	<b>EXPENDITURES</b>						
	<i>Non-Departmental</i>						
504-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$2,303.36	\$0.00	(\$2,303.36)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,303.36</b>	<b>\$0.00</b>	<b>(\$2,303.36)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,303.36</b>	<b>\$0.00</b>	<b>(\$2,303.36)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : MAPLE GROVE</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
506	<u>OSAGA</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
506-00-4010	KCOVERS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$0.39	\$0.00	(\$0.39)	
506-00-4050	KCOVERS INTRA DISTRIBUTION	\$0.00	\$0.00	\$0.59	\$0.00	(\$0.59)	
506-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,139.36	\$0.00	(\$1,139.36)	
506-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$42.00	\$0.00	(\$42.00)	
506-00-4103	RV TAX DIST	\$0.00	\$0.00	\$1.25	\$0.00	(\$1.25)	
506-00-4104	DELINQ P.P. DIST	\$0.00	\$0.00	\$0.41	\$0.00	(\$0.41)	
506-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$1.43	\$0.00	(\$1.43)	
506-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$8.58	\$0.00	(\$8.58)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,194.01</b>	<b>\$0.00</b>	<b>(\$1,194.01)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,194.01</b>	<b>\$0.00</b>	<b>(\$1,194.01)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
506-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,194.01	\$0.00	(\$1,194.01)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,194.01</b>	<b>\$0.00</b>	<b>(\$1,194.01)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,194.01</b>	<b>\$0.00</b>	<b>(\$1,194.01)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : OSAGA</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
508	<u>PLEASANT VIEW</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
508-00-4010	KCOVRS IRP DISTRIBUTION FE	\$0.00	\$0.00	\$0.47	\$0.00	(\$0.47)	
508-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$3,108.42	\$0.00	(\$3,108.42)	
508-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$198.82	\$0.00	(\$198.82)	
508-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$3.70	\$0.00	(\$3.70)	
508-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$19.23	\$0.00	(\$19.23)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,330.64</b>	<b>\$0.00</b>	<b>(\$3,330.64)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,330.64</b>	<b>\$0.00</b>	<b>(\$3,330.64)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
508-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$3,330.64	\$0.00	(\$3,330.64)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,330.64</b>	<b>\$0.00</b>	<b>(\$3,330.64)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,330.64</b>	<b>\$0.00</b>	<b>(\$3,330.64)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : PLEASANT VIEW</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
510	<u>ROSEDALE</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
510-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$2,590.88	\$0.00	(\$2,590.88)	
510-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$77.54	\$0.00	(\$77.54)	
510-00-4103	RV TAX DIST	\$0.00	\$0.00	\$1.54	\$0.00	(\$1.54)	
510-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$10.43	\$0.00	(\$10.43)	
510-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$24.63	\$0.00	(\$24.63)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,705.02</b>	<b>\$0.00</b>	<b>(\$2,705.02)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,705.02</b>	<b>\$0.00</b>	<b>(\$2,705.02)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
510-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$2,705.02	\$0.00	(\$2,705.02)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,705.02</b>	<b>\$0.00</b>	<b>(\$2,705.02)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,705.02</b>	<b>\$0.00</b>	<b>(\$2,705.02)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : ROSEDALE</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
512	<u>TWEEDY</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
512-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,916.17	\$0.00	(\$1,916.17)	
512-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$51.61	\$0.00	(\$51.61)	
512-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$0.73	\$0.00	(\$0.73)	
512-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$21.32	\$0.00	(\$21.32)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,989.83</b>	<b>\$0.00</b>	<b>(\$1,989.83)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,989.83</b>	<b>\$0.00</b>	<b>(\$1,989.83)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
512-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,989.83	\$0.00	(\$1,989.83)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,989.83</b>	<b>\$0.00</b>	<b>(\$1,989.83)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,989.83</b>	<b>\$0.00</b>	<b>(\$1,989.83)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : TWEEDY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
514	<u>WEST LIBERTY</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
514-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$2,655.39	\$0.00	(\$2,655.39)	
514-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$35.50	\$0.00	(\$35.50)	
514-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$15.82	\$0.00	(\$15.82)	
514-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$8.62	\$0.00	(\$8.62)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,715.33</b>	<b>\$0.00</b>	<b>(\$2,715.33)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,715.33</b>	<b>\$0.00</b>	<b>(\$2,715.33)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
514-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$2,715.33	\$0.00	(\$2,715.33)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,715.33</b>	<b>\$0.00</b>	<b>(\$2,715.33)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,715.33</b>	<b>\$0.00</b>	<b>(\$2,715.33)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : WEST LIBERTY</b>			<b>\$0.00</b>			

# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
516	<u>ZION</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
516-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$1,028.38	\$0.00	(\$1,028.38)	
516-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$2.29	\$0.00	(\$2.29)	
516-00-4103	RV TAX DIST	\$0.00	\$0.00	\$1.01	\$0.00	(\$1.01)	
516-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$4.00	\$0.00	(\$4.00)	
516-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$10.06	\$0.00	(\$10.06)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,045.74</b>	<b>\$0.00</b>	<b>(\$1,045.74)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,045.74</b>	<b>\$0.00</b>	<b>(\$1,045.74)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
516-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$1,045.74	\$0.00	(\$1,045.74)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,045.74</b>	<b>\$0.00</b>	<b>(\$1,045.74)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,045.74</b>	<b>\$0.00</b>	<b>(\$1,045.74)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : ZION</b>			<b>\$0.00</b>			

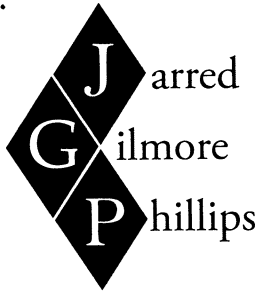
# Revenue and Expense Report

Bourbon County

YEAR : 2026 PERIOD : 5 FUND: All DEPT: All SUB-DEPT: All  
 ACCOUNT RANGE : 0 - 9999999999

AS OF : 5/31/2026

Ledger ID	Ledger Description	Current Budget	Current Act	YTD Act	Encumbrances YTD	Remaining	Percent
518	<u>TIMBERHILL CEMETERY</u>						
	<u>REVENUES</u>						
	<i>00 Non-Departmental</i>						
518-00-4101	CURRENT TAX DIST	\$0.00	\$0.00	\$3,593.54	\$0.00	(\$3,593.54)	
518-00-4102	MOTOR VEHICLE TAX DIST	\$0.00	\$0.00	\$106.61	\$0.00	(\$106.61)	
518-00-4105	DELINQ R.E. DIST	\$0.00	\$0.00	\$35.22	\$0.00	(\$35.22)	
518-00-4107	HEAVY TRUCK TAX DIST	\$0.00	\$0.00	\$32.00	\$0.00	(\$32.00)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,767.37</b>	<b>\$0.00</b>	<b>(\$3,767.37)</b>	<b>0.00%</b>
	<b>TOTAL REVENUES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,767.37</b>	<b>\$0.00</b>	<b>(\$3,767.37)</b>	<b>0.00%</b>
	<u>EXPENDITURES</u>						
	<i>Non-Departmental</i>						
518-00-5390	DISTRIBUTIONS	\$0.00	\$0.00	\$3,767.37	\$0.00	(\$3,767.37)	
	<b>Subtotal Non-Departmental:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,767.37</b>	<b>\$0.00</b>	<b>(\$3,767.37)</b>	<b>0.00%</b>
	<b>TOTAL EXPENDITURES - :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,767.37</b>	<b>\$0.00</b>	<b>(\$3,767.37)</b>	<b>0.00%</b>
	<b>YTD Revenue Less Expenses : TIMBERHILL CEMETERY</b>			<b>\$0.00</b>			



May 4, 2026

Board of County Commissioners  
Bourbon County, Kansas  
210 South National  
Fort Scott, Kansas 66701

We are pleased to confirm our understanding of the services we are to provide the Bourbon County, Kansas for the year ended December 31, 2026.

**Audit Scope and Objectives**

We will audit the financial statement of the Bourbon County as of and for the year ended December 31, 2026. It is agreed that the basis of presentation of the financial statement will demonstrate compliance with the regulatory basis of accounting. It is further agreed that the County shall pass, by resolution, a waiver of the requirements of the law relating to the preparation of the financial statement and financial reports that conform to generally accepted accounting principles as provided by K.S.A. 75-1120a (c).

We have also been engaged to report on supplementary information that accompanies the Bourbon County's financial statement. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statement as a whole in a report combined with our auditor's report on the financial statement:

- 1) Summary of Expenditures – Actual and Budget – Regulatory Basis (Budget Funds only)
- 2) Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis
- 3) Summary of Receipts and Disbursements- Agency Funds- Regulatory Basis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statement as a whole is free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statement is fairly presented, in all material respects, in conformity with the regulatory basis of accounting; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statement as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statement.

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Jarred, Gilmore & Phillips, PA  
CERTIFIED PUBLIC ACCOUNTANTS

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NEODESHA, KANSAS 66757  
(620) 325-3430

1815 S. SANTA FE, P.O. BOX 779  
CHANUTE, KANSAS 66720  
(620) 431-6342

16 W. JACKSON  
IOLA, KANSAS 66749  
(620) 365-3125

[www.jgppa.com](http://www.jgppa.com)

**Auditor's Responsibilities for the Audit of the Financial Statement**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statement, including the disclosures, and determine whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statement. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statement does not relieve you of your responsibilities.

**Audit Procedures—Internal Control**

We will obtain an understanding of the County and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statement, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Management override of controls
- 2) Improper revenue recognition

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of the Bourbon County's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

**Responsibilities of Management for the Financial Statement**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of a financial statement that is free from a material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statement in conformity with the regulatory basis of accounting with the oversight of those charged with governance.

Management is responsible for making drafts of financial statement, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statement, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the County from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statement and related matters.

Your responsibilities include adjusting the financial statement to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the County involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statement. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the County received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the County complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the regulatory basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statement with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the regulatory basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

#### **Other Services**

We will also assist in preparing the financial statement of the Bourbon County in conformity with the regulatory basis of accounting based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Jarred, Gilmore & Phillips, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Kansas or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Jarred, Gilmore & Phillips, PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Kansas or its designee. The State of Kansas or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Neil L. Phillips, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

To ensure that Jarred, Gilmore & Phillips, PA's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

It is our understanding that your intent in engaging us is that the financial statement we render to you under this agreement will be made available to the State of Kansas Division of Accounts and Reports. Moreover, as of the time of this engagement, we have not been notified, in writing or otherwise, that the professional accounting services rendered under this agreement will be made available to any other person, firm, or corporation for any purpose not specified hereinabove. Consequently, no other person, firm, or corporation is entitled to rely upon these professional

services for any purpose without our express, written agreement. This engagement letter embodies the entire agreement and understanding between the parties hereto and there are no promises, warranties, covenants or conditions made by any of the parties except as herein expressly contained. The terms and conditions of this engagement shall be governed and construed in writing signed by all the parties. It is agreed that venue and jurisdiction involving any matters arising out of this engagement letter is in the State of Kansas.

Disputes arising under this agreement (including the scope, nature, and quality of services to be performed by us, our fees, and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties, shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceeding shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. We will perform the audit services for an amount not to exceed \$29,500.00, which includes travel and out-of-pocket costs. The County may be subject to a Single Audit in 2026 if Federal expenditures exceed \$1,000,000.00. If so, additional audit procedures will be required by the Single Audit Act. Our estimated fee for these additional services will be \$2,900.00, and a new engagement letter must be obtained.

These fees are based upon anticipated cooperation from your personnel, and the assumption that unexpected circumstances will not be encountered during the audit. The following are examples of circumstances which could result in an increase in fees:

- accounting records that are not reconciled to detailed records and therefore, not ready to be audited,
- a significant change in the amount or type of accounting records maintained,
- change in personnel with a corresponding change in level and quality of work performed,
- additional significant state and/or federal grants not identified previously,
- issuance of long-term debt not identified previously for the purposes of new financing or refunding of previously issued long-term debt, or
- new GASB pronouncements that require additional compliance work.
- a greater than expected risk of material misstatement due to fraud.
- additional grant funding that requires additional compliance testing.

We would like to point out that we expect the proposal fee to be a maximum charge. As can be seen above, the additional charges would only be necessary due to unusual circumstances not foreseen when the audit proposal was prepared. If significant additional time is necessary, we would discuss it with you and arrive at a new fee estimate.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

**Reporting**

We will issue a written report upon completion of our audit of Bourbon County's financial statement. Our report will be addressed to the Board of County Commissioners of Bourbon County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We appreciate the opportunity to be of service to the Bourbon County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

**RESPONSE:**

This letter correctly sets forth the understanding of the **Bourbon County, Kansas**.

Signature \_\_\_\_\_

Title \_\_\_\_\_

**RESOLUTION 25-26**

**BOURBON COUNTY, KANSAS**

**Cancellation of Warrants/Checks – Accounts Payable & Payroll**

WHEREAS, K.S.A. 19-320 states whenever any county warrant, issued to any person, remain in the office of the county clerk unclaimed for a period of three years from the date thereof, such warrant shall be returned by him to the board of county commissioners and canceled.

WHEREAS, the list of checks are older than three years totaling \$8,216.36.

Check #	Date	Vendor	Amount
517682	07/15/22	Ashcraft Pest Control	\$ 50.00
518007	08/12/22	Meaghan Russel	\$ 182.32
518196	09/09/22	Hartmetz, Vicki	\$ 225.00
518311	09/23/22	Indeed	\$ 168.00
518367	09/23/22	Ziprecruiter, Inc	\$1,120.00
518681	11/04/22	Sound Physican	\$ 90.35
519054	12/30/22	Community Health Center of SEK	\$ 17.48
519208	01/13/23	Director of Accounts & Reports	\$ 175.00
519313	02/10/23	Bluemark Energy	\$2,528.99
519371	02/10/23	Mid-State Organized Crime	\$ 150.00
519398	02/17/23	Bryce Sandstone	\$ 13.00
519403	02/17/23	Craw-Kan	\$1,340.91
519600	03/17/23	Kansas District Magistrate Judges Assoc.	\$ 200.00
519666	03/24/23	Kansas Alcoholic Beverage Control	\$ 50.00
519680	03/24/23	Legacy Healthcare	\$1,579.19
519875	04/21/23	Community Health Center of SEK	\$ 144.37
520271	06/16/23	Community Health Center of SEK	\$ 43.61
520304	06/16/23	Kansas Association of Counties	\$ 32.59
Payroll Wire	05/20/22	Aubrey Hawpe	\$ 0.70
Payroll Wire	10/07/22	Shelton, Ashley	\$ 104.85
			<b>\$8,216.36</b>

NOW THEREFORE, be it resolved by the Bourbon County Kansas Board of Commissioners:  
Request that the County Clerk cancel the listed checks totaling \$8,216.36 that are older than three years from the date of this resolution.

BE IT RESOLVED this 22<sup>nd</sup> day of June 2026, by the BOURBON COUNTY COMMISSIONERS.

ATTEST:

THE BOARD OF COMMISSIONERS  
OF BOURBON COUNTY, KANSAS

\_\_\_\_\_, COMMISSIONER  
\_\_\_\_\_, COMMISSIONER  
\_\_\_\_\_, COMMISSIONER  
\_\_\_\_\_, COMMISSIONER  
\_\_\_\_\_, COMMISSIONER

Heartland Business Systems, LLC  
 PO Box 856846  
 Minneapolis, MN 55485-6846  
 (920) 788-7720



<b>Date</b>	<b>Invoice</b>
06/17/2026	891344-H
<b>Account Number</b>	
2233800	

<b>Bill To:</b>
Bourbon County Attn: Accounts Payable 210 S. National Ave Fort Scott, KS 66701 United States

<b>Ship To</b>
Bourbon County 210 S. National Ave. Fort Scott, KS 66701 United States

<b>Terms</b>	<b>Due Date</b>	<b>PO Number</b>	<b>Reference</b>
Net 30 days	07/17/2026		

Other Charges	Quantity	Price	Amount
Agreement Microsoft CSP - Annual - Bourbon County			
CSP-D-CFQ7TTCOLFJ1:000P: Enterprise Mobility + Security G5 (Governmental Community Cloud Pricing) Billing Cycle 06 Jun, 2026 - 05 Jun, 2027 Serial Number(s): W-43587-G5T1W	1.00	195.60	195.60
CSP-D-CFQ7TTCOLFK5:001K: Microsoft Entra ID P2 for government Billing Cycle 06 Jun, 2026 - 05 Jun, 2027 Serial Number(s): W-43587-G5T1W	1.00	108.00	108.00
CSP-D-CFQ7TTC0J1Z9:0007: Office 365 G1 (Governmental Community Cloud Pricing) Billing Cycle 06 Jun, 2026 - 05 Jun, 2027 Serial Number(s): W-43587-G5T1W	54.00	120.00	6,480.00
CSP-D-CFQ7TTC0J1Z4:0003: Office 365 G3 (Governmental Community Cloud Pricing) Billing Cycle 06 Jun, 2026 - 05 Jun, 2027 Serial Number(s): W-43587-G5T1W	20.00	276.00	5,520.00
CSP-D-CFQ7TTC0J1ZT:0008: Office 365 G5 (Governmental Community Cloud Pricing) Billing Cycle 06 Jun, 2026 - 05 Jun, 2027 Serial Number(s): W-43587-G5T1W	1.00	456.00	456.00
<b>Total Other Charges:</b>			<b>12,759.60</b>

Online Payment: <a href="https://www.e-billexpress.com/ebpp/HBS/">https://www.e-billexpress.com/ebpp/HBS/</a>  ACH Instructions: Account Title: Heartland Business Systems, LLC Bank: Wells Fargo Bank, N.A. 1900 South Webster Ave, Green Bay, WI 54301 Account #: 4128255502 Bank Routing/ABA #: 121000248 Remittance Email: Remiteft@hbs.net  Make checks payable to: Heartland Business Systems, LLC. PO Box 856846 Minneapolis, MN 55485-6846	<b>Invoice Subtotal:</b>	12,759.60
	<b>Sales Tax:</b>	0.00
	<b>Invoice Total:</b>	<b>12,759.60</b>

Thank you for your business!

**Bourbon County**

210 S National

Fort Scott, KS 66701

HEARTLAND BUSINESS SYSTEMS LLC  
PO BOX 856846

MINNEAPOLIS, MN 55485

**Claim Voucher**

Check Number:	NONE
Bank Name:	LANDMARK BANK
Bank Account:	1930003064
Vendor Number:	1001950
Check Date:	NONE 8/18/25

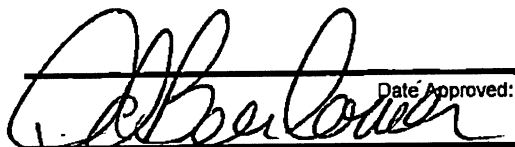
**Distributions**

Invoice	PO No.	Account	Ledger and Item Descriptions		Amount
803701-H	None	001155200	I/T CONTRACTUAL SVCS	ANNUAL EMAIL SERVICE	\$12,754.23
Distribution Total:					<u>\$12,754.23</u>

Voucher Claim Total: \$12,754.23

I certify that there is sufficient money available within the named fund(s) for the purpose of this purchase.

8/15/2025 9:01:45 AM

  
 Date Approved: \_\_\_\_\_  
 Approved By: \_\_\_\_\_

\_\_\_\_\_  
 Approved By:  
 \_\_\_\_\_  
 Approved By:

Heartland Business Systems, LLC  
 PO Box 856846  
 Minneapolis, MN 55485-6846  
 (920) 788-7720

U-1001950  
 001-15-5200



<b>Date</b>	<b>Invoice</b>
06/18/2025	803701-H
<b>Account Number</b>	
2233800	

<b>Bill To:</b>
Bourbon County Attn: Accounts Payable 210 S. National Ave Fort Scott, KS 66701 United States

<b>Ship To</b>
Bourbon County 210 S. National Ave. Fort Scott, KS 66701 United States

<b>Terms</b>	<b>Due Date</b>	<b>PO Number</b>	<b>Reference</b>
Net 30 days	07/18/2025		

Other Charges	Quantity	Price	Amount
<b>Agreement Microsoft CSP - Annual - Bourbon County</b>			
CSP-D-CFQ7TTC0LFJ1:000P: Enterprise Mobility + Security G5 (Governmental Community Cloud Pricing) Billing Cycle 06 Jun, 2025 - 05 Jun, 2026 Serial Number(s): W-24021-D6Y4D	1.00	195.60	195.60
CSP-D-CFQ7TTC0LFK5:001K: Microsoft Entra ID P2 for government Billing Cycle 06 Jun, 2025 - 05 Jun, 2026 Serial Number(s): W-24021-D6Y4D	1.00	108.00	108.00
CSP-D-CFQ7TTC0J1Z9:0007: Office 365 G1 (Governmental Community Cloud Pricing) Billing Cycle 06 Jun, 2025 - 05 Jun, 2026 Serial Number(s): W-24021-D6Y4D	54.00	120.00	6,480.00
CSP-D-CFQ7TTC0J1Z4:0003: Office 365 G3 (Governmental Community Cloud Pricing) Billing Cycle 06 Jun, 2025 - 05 Jun, 2026 Serial Number(s): W-24021-D6Y4D	19.00	276.00	5,244.00
CSP-D-CFQ7TTC0J1ZT:0008: Office 365 G5 (Governmental Community Cloud Pricing) Billing Cycle 06 Jun, 2025 - 05 Jun, 2026 Serial Number(s): W-24021-D6Y4D	1.00	456.00	456.00
CSP-D-CFQ7TTC0J1Z4:0003: Office 365 G3 (Governmental Community Cloud Pricing) Licenses added (11 Month's 23 Days @ \$23.00 monthly) 13-Jun-2025 1.00 qty Serial Number(s): W-24052-G3N7C	1.00	270.63	270.63
<b>Total Other Charges:</b>			<b>12,754.23</b>

Make checks payable to: Heartland Business Systems, LLC. PO Box 856846 Minneapolis, MN 55485-6846  ACH Instructions: Account Title: Heartland Business Systems, LLC Bank: Wells Fargo Bank, N.A. 1900 South Webster Ave, Green Bay, WI 54301 Account #: 4128255502 Bank Routing/ABA #: 121000248 Remittance Email: Remiteft@hbs.net	<b>Invoice Subtotal:</b>	12,754.23
	<b>Sales Tax:</b>	0.00
	<b>Invoice Total:</b>	12,754.23