Bourbon County Commission Meeting
Meeting Agenda

July 13, 2026 at 5:30 PM

I. **Call Meeting to Order**

II. **Pledge of Allegiance**

III. **Prayer - Motley**

IV. **Introductions**

V. **Approval of Agenda**

VI. **Approval of Minutes**

   a. **06.29.26 Minutes**

   b. **07.06.26 Minutes**

VII. **Approval of Accounts Payable 07.10.26 $543,225.90**

VIII. **Approve Tax Corrections**

IX. **Department Updates**

   a. **Jennifer Hawkins, Treasurer**

X. **Public Comments**

XI. **Old Business**

   a. **Jarred Gilmore Phillips 2026 Audit Engagement**

   b. **Budget presentations- milburn**

XII. **New Business**

   a. **Opioid fund - milburn**

XIII. **Future Agenda Topics**

XIV. **Commission Comments**

XV. **Adjournment**

Bourbon County Commission Meeting

Meeting Minutes

June 29, 2026, 5:30 PM

Citizen Attendance: Rachel Walker, Clint Walker, Jennifer Simhiser, Don Tucker, Jean Tucker, Marlon Merida, Jason Silvers, Lisa Dillon, James Crux, Kenny Allen, Ben Hart, Matt Lawn, Al Neice, Nick Graham, Teri Hulsey, Brian Ashworth, Trey Sharp, Bryan Murphy, Kevin Davidson, Pete Owenby, and Kevin Allen for all or some of the meeting.

Call to Order

The Bourbon County Commission Meeting was called to order by Chair Samuel Tran on Monday, June 29, 2026, at 5:30 PM in Fort Scott, KS.

Pledge of Allegiance

The Pledge of Allegiance was recited

Prayer – Commissioner Motley

Commissioner Motley led the prayer.

Introductions

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

Approval of Agenda

The agenda was revised prior to adoption. The following items were tabled to expedite the meeting in advance of a public works budget work session: the American Flag Purchase, Jarred Gilmore Phillips 2026 Audit Engagement, Procedures for Adopting Resolutions, Fund Resolution, Resolution 25-26 Cancellation of Warrant Checks, and Heartland Business License Annual Billing. Commissioner Allen's Statement/Discussion was also voluntarily deferred. Added to the agenda were: Planning Committee under Special Appearances, a Resolution for Funding the Comprehensive Plan (to follow Public Comments), Chamber Membership under New Business, and an Executive Session for nonelected personnel performance.

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

Approval of Minutes - 06/15/26, 05/11/26 (Revised), 04/13/26 (Revised)

> Motion to approve the minutes for June 15, May 11, and April 13, 2026, was made by Commissioner Milburn and seconded by Commissioner Motley. The motion carried unanimously.

Approval of Accounts Payable 06.18.26 – $83,374.82 & 06.26.26 – $453,809.91

Commissioner Milburn raised a question regarding a $3,011.25 postage charge appearing under the Courthouse General Fund in the June 26 batch.

Commissioner Milburn made a motion to remove $3,011.25 from accounts payable waiting on an explanation.

Chairman Tran seconds the motion restating the motion was to approve accounts payable for 06.18.26. Commissioner Beerbower votes no motion passes 4-1.

Commissioner Motley moved to approve 06.26.26 payables.

Commissioner Milburn stated they had just approved all payables. Commissioner Motley stated they had only approved 06.18.26 payables. Commissioner Milburn stated she had pulled an invoice from the 06.26.26 batch in her motion.

Commissioner Motley updates his motion to approve all accounts payables with the exception of the $3,011.25 postage charge. Commissioner Milburn seconds the motion. Commissioner Beerbower votes no motion passes 4-1.

Approval of May 2026 Financials

Motion to approve May 2026 financials was made by Commissioner Motley and seconded by Commissioner Allen. The motion carried unanimously.

Special Appearances

Planning Committee – Confluence Contract

The Planning Committee presented the best and final offer from Confluence for the Comprehensive Plan, which was reduced from $152,000 to $116,500 through consolidation of planning phases and reduction of public hearings and attorney fees. The Board expressed appreciation for the committee's work.

Motion to amend the agenda to add a Resolution for Funding the Comprehensive Plan following Public Comments was made by Commissioner Milburn and seconded by Chair Tran. The motion carried unanimously.

Public Comments

Railroad Museum / Moody Building: Al Neice reported that the organization had been officially gifted a caboose from Houston, with transportation arranged and track installation expected the following week. Mr. Neice noted the museum's continued interest in the Moody Building and other historically significant structures in Fort Scott.

Redemption House Roof Repair: Don Tucker and Jennifer Simhiser with Redemption House, requested $24,000 from the county's opioid fund to replace the facility's aging roof, supported by three contractor bids. Commissioners expressed support for the request but noted uncertainty about the fund's available balance after prior encumbrances. Given that roofing work was not scheduled to begin until July 1, the Board agreed to table the vote pending a final accounting of available opioid funds.

Motion to approve $24,000 from the opioid fund for the Redemption House roof was made by Commissioner Beerbower and seconded by Commissioner Motley. The motion failed 1-4. Commissioner Beerbower voted in favor.

The item is to be added to the following week's agenda pending confirmed fund balance.

Fund Resolution – Commissioner Milburn

Commissioner Milburn invited the county's financial advisors, Ben and Matt, to the table to discuss funding options for the Confluence Comprehensive Plan. Options discussed included the general fund carryover (approximately $50,000 remaining after legal expenses), the inmate fee fund, FEMA reimbursement funds ($600,000) and year-end budget savings from unfilled or partially filled positions. Advisors cautioned against using the inmate fee fund, noting it offsets the sheriff's operating costs. Bryan Murphy noted that any resolution to move funds from the sheriff's fund would require the sheriff's consent and may not be legally permissible through a budget resolution alone. Advisors agreed to prepare a detailed year-end forecast and identify available savings across departments to bring back the following week. No action was taken.

Old Business

SEK Juvenile Detention Center Discussion

The Board discussed whether to renew its contract with the SEK Juvenile Detention Center in Girard or transition to a per-use arrangement with Johnson County. Commissioner Allen reported attending the Girard meetings and recommended staying one additional year while recruiting other counties to join and reduce costs. Bryan Murphy communicated the sheriff's recommendation to terminate the Girard contract and utilize Johnson County on a per-use basis, noting the current arrangement amounts to approximately $100,000 annually regardless of usage, while the Johnson County rate of approximately $130–$150 per day would only be incurred when juveniles are placed. The Board noted that failure to notify Girard by July 1 would obligate the county to another full year.

> Motion to terminate the county's participation in the SEK Juvenile Detention Center contract and provide the required notice was made by Chair Tran and seconded by Commissioner Beerbower. The motion failed 3-2 with Commissioner Beerbower and Tran voting in favor and Milburn, Motley and Allen opposing.

Public Works Items – K Allen

Kenny Allen discussed the grant for the bridge repair on Jayhawk and needed additional signatures and an attestation date to move forward with the grant paperwork.

> Motion made by Commissioner Milburn to allow the chairman to sign grant paperwork. Commissioner Beerbower seconded and all approved.

Mr. Allen also passed out information regarding a geological study that needed to be performed before they could move forward with the project. Schwab Eaton recommended using PEC for $5,900 to do a geological study. No formal action was taken.

Chamber Membership

The Board considered renewing the county's Fort Scott Area Chamber of Commerce membership at a cost of $570 ($110 per commissioner). The invoice was past its June 5 due date. The Board agreed that the Chamber provides value to the community and approved renewal from the general fund.

> Motion to approve payment of $570 for the annual Chamber of Commerce membership renewal was made by Commissioner Allen and seconded by Commissioner Motley. The motion carried unanimously.

Executive Session – Nonelected Personnel Performance

Commissioner Allen moved to go into executive sessions pursuant to KSA 75-4319(b)(1) to discuss the performance of nonelected personnel and resume at 6:49 PM in the Commission room with all five commissioners. Chair Tran seconded the motion and all approved.

Commissioner Tran moved to return from executive session with no action at 6:49 PM Allen seconded and all approved.

Commissioner Allen moved to go into executive sessions pursuant to KSA 75-4319(b)(1) to discuss the performance of nonelected personnel and resume at 7:01 PM in the Commission room with all five commissioners. Commissioner Motley seconded the motion and all approved.

Commissioner Tran moved to return from executive session with no action at 7:01 PM Milburn seconded and all approved.

Future Agenda Topics

The following items were identified for the next meeting's agenda: Commissioner Policy Manual and Job Descriptions (Commissioner Beerbower), Redemption House Roof Funding, Commissioner Allen's Statement/Discussion, Solar Funds Update (Commissioner Beerbower, pending report from Attorney), Budget (Commissioner Milburn), and Resolution 25-26 Cancellation of Warrant Checks.

Commission Comments

Commissioner Allen noted the meeting was productive with good dialogue. No other commissioners offered additional comments.

Adjournment

Motion to adjourn at 7:05 PM was made by Chair Tran and seconded by Commissioner Milburn. The motion carried unanimously.

ATTEST:

THE BOARD OF COMMISSIONERS
OF BOURBON COUNTY, KANSAS

____, COMMISSIONER

____, COMMISSIONER

____, COMMISSIONER

____, COMMISSIONER

____, COMMISSIONER

____

Susan E. Walker, County Clerk   Date Approved

Bourbon County Commission Meeting

Meeting Minutes

July 6, 2026, 5:30 PM

Citizen Attendance

Clint Walker, Rachel Walker, Marlon Merida, Kyle Parks, Don Tucker, Jean Tucker, Michael Hoyt, Jennifer Simhiser, Kasee Howard, Pete Owenby, William Jackson, Jason Silvers, Nick Graham, Kevin Allen, Teri Hulsey.

Call to Order

The Bourbon County Commission Meeting was called to order on Monday, July 6, 2026, at 5:30 PM in Fort Scott, KS.

Pledge of Allegiance

The Pledge of Allegiance was recited.

Prayer

The invocation was led by Commissioner Milburn.

Introductions

Present: Samuel Tran, District 1 Commissioner and Chairman; David Beerbower, District 2 Commissioner; Joe Allen, District 3 Commissioner; Gregg Motley, District 4; Mika Milburn, District 5 Commissioner. Bob Johnson, County Counselor, & Deputy County Clerk Lesley Herrin.

Approval of Agenda

Several modifications were made to the agenda. Commissioner Beerbower requested the addition of RFP updates and auction updates to old business (items d and e). Commissioner Allen removed his statement from New Business item X.b. Commissioner Milburn requested that New Business items X.a.1 and X.a.2 (budget discussion with the accountant) be moved to immediately after Public Comments, as the presenter needed to travel back to Wichita.

> Motion to approve the agenda as revised was made by Chairman Tran and seconded by Commissioner Milburn. The motion carried unanimously.

Approval of Accounts Payable

Accounts Payable – 07.02.26 $144,022.62

> Motion to approve accounts payable in the amount of $144,022.62 was made by Commissioner Motley and seconded by Commissioner Allen. The motion carried unanimously.

Postage Tabled on 06.29.26 – Request to Approve to Pay

Commissioner Milburn noted she had attempted to confirm with the treasurer whether the postage expenditure was within budget, expressing concern given current budget constraints, but had not received a response. Following brief discussion, the commission voted to approve.

> Motion to approve the postage payment was made by Commissioner Motley and seconded by Commissioner Beerbower. The motion carried 3-2, with Commissioner Milburn & Tran opposing.

Murphy Tractor Training Dispute Results

Commissioner Milburn advised that Road and Bridge Director Kenny had confirmed this item was placed on the agenda without his knowledge or authorization. The commission voted to remove it.

> Motion to remove the Murphy Tractor Training Dispute item from the agenda was made by Chairman Tran and seconded by Commissioner Milburn. The motion carried unanimously.

Special Appearances

Redemption House Roof Replacement – Tucker & Simhiser

Mr. Tucker reported that the applicable fund holds $67,000, of which $15,242 is encumbered, leaving $51,000 unencumbered. The roof replacement cost was confirmed at $24,700. The commission approved funding up to $25,000, with the remainder to stay in the fund. Mr. Tucker was directed to submit the invoice upon completion.

> Motion to approve funding of $25,000 for the Redemption House roof replacement was made by Commissioner Milburn and seconded by Commissioner Motley. The motion carried unanimously.

Public Comments

Kevin Allen addressed the commission regarding the Bourbon County Transfer Station. He noted that recent budget changes—including the removal of the $35,000 building payment, the departure of a fourth employee, and the loss of the bean contract—should reduce expenditures. He urged the commission to account for these savings before considering fee increases.

William B. Jackson, former maintenance director, addressed the commission regarding health and safety concerns at the courthouse. He stated he was terminated shortly after raising concerns about deteriorating insulation and building materials warranting asbestos testing. He called on the commission to release inspection records and conduct transparent testing.

Michael J. Hoyt addressed Chairman Tran, stating that at the June 15 meeting he was not recognized when he wished to speak on the road situation in Hidden Valley Lakes. He indicated that pursuant to KSA 12-105b, he was providing 120 days' notice of his intent to file a lawsuit against Chairman Tran in his official and individual capacity and presented copies to the chairman, county counselor and Deputy County Clerk.

Budget Discussion – Milburn-Kee (New Business X.a, moved)

Accountant Matt Lawn presented budget requests for the EMS and Appraiser departments in advance of a scheduled work session series.

EMS: The 2027 budget request is $1,203,459, an increase of approximately $11,856 (roughly 1%) over the adopted 2026 budget of $1,191,603. Key discussion points included a projected 2026 year-end deficit of approximately $5,700, strong collections tracking near the $900,000 budget target, a 20% fuel cost increase built into the request, and the anticipated need to begin the process for a new ambulance (estimated at $430,000 including a power cot), as delivery lead times are approximately two years. The commission also discussed the need to account for vacation payout liability under the recently adopted policy.

County Attorney: County Attorney James Crux presented a budget request reflecting an 8.17% increase, or approximately $38,404, over the current year. The increase is driven primarily by salary adjustments. He requested that the assistant county attorney position salary range be raised to $105,000 to remain competitive regionally, and that legal assistant wages be increased to $25/hour (senior), $22/hour (junior), and $20/hour (full-time position). He noted that comparable counties pay in similar ranges and that recruitment is difficult given a statewide lawyer shortage in rural areas. Several offsetting reductions were identified, including removal of a case management system, travel expenses, and the relocation of the SANE exam line ($5,000) from the County Attorney budget to the general fund, where it more properly belongs.

Appraiser: The appraiser submitted a flat budget request with no additional allocation needed.

Revenue Neutral Rate Discussion: Mr. Lawn advised the commission that the revenue neutral rate (RNR) for 2026 is 54.661 mills, compared to the current mill levy of 56.669 mills. He recommended the commission notify the county clerk of intent to exceed the RNR at the 56.669 mill level, preserving flexibility, and indicated he would present a full analysis—including fund balance impact scenarios—at the next meeting. He emphasized that remaining at RNR would require significant service cuts, and that the commission should expect health insurance and COLA costs to add budget pressure. The commission agreed to continue budget work sessions over the following two meetings, with the goal of reaching approximately 80% completion before addressing benefits. A request for a mid-year financial report was also discussed, with Mr. Lawn targeting completion by early August.

Old Business

Discussion of Minutes Version to Use (Short, Medium or Long)

The commission discussed ongoing issues with approving minutes and the value of different formats. Consensus favored the short version, which satisfies legal requirements while avoiding editorialized language. The county counselor noted that with meetings recorded and available on YouTube, detailed minutes are less necessary than in prior eras.

> Motion to adopt the short minutes format going forward was made by Chairman Tran and seconded by Commissioner Motley. The motion carried unanimously.

Resolution 25-26 Cancellation of Warrant Checks – Walker

The commission considered a resolution to cancel 20 outstanding warrant checks totaling $8,216.36, dating back to 2022 and 2023. It was noted that the funds were never disbursed and cancellation is a standard bookkeeping measure to reconcile the treasurer's accounts. The funds would remain in the general fund.

> Motion to approve Resolution 25-26 canceling outstanding warrant checks was made by Commissioner Motley and seconded by Commissioner Beerbower. Commissioner Beerbower, Motley, Tran and Allen voted yes and Milburn did not vote.

Confluence Contract Approval – Use of Solar Funds – Beerbower

Commissioner Beerbower reported no update on the associated funding. The commission agreed not to execute the contract until funding is confirmed.

> By consensus, this item was tabled for two weeks to the July 20, 2026, meeting.

Jarred Gilmore Phillips 2026 Audit Engagement

Commissioner Milburn indicated she is researching an alternative auditing firm referred by the county counselor but has not yet received full information. The item was carried over.

> By consensus, this item was tabled to the next meeting.

RFP Updates

Beerbower asked for an update on the forensic audit. Chairman Tran reported that bids have been received for the forensic audit RFP. Commissioner Milburn noted the issue is funding. Chairman Tran noted that given ongoing budget discussions and divided community opinion, he would present bid details and statements of work at the July 20 meeting.

Beerbower asked Commissioner Motley for an update on title search. Commissioner Milburn asked who was hired. Commissioner Motley stated MSB Law was hired. Commissioner Milburn stated a personal preference to discontinue the county's involvement. Commissioners Allen and Beerbower expressed a desire to continue, citing concerns about protecting health care services in Bourbon County.

Auction Updates

Commissioner Allen reported he is coordinating a date to meet with the relevant party to review materials and determine next steps. No date has been confirmed.

New Business

CIC Renewal – Approval to Pay from IT Budget $55,465

Staff noted that several CIC software modules related to payroll and time clock functions are no longer in use following the county's transition to a new system. It was estimated that removing redundant modules could reduce the renewal cost by approximately $5,000. The commission agreed to table the item pending identification and removal of unused modules.

> Motion to table the CIC renewal pending review and removal of redundant modules was made by Commissioner Motley and seconded by Commissioner Beerbower. The motion carried unanimously.

Future Agenda Topics

Commissioner Beerbower requested that a discussion on adopting a policy and procedure manual be placed on the July 20, 2026, agenda.

Commission Comments

Commissioner Allen noted he would be approximately 10 minutes late to the next meeting. The Wednesday work session was cancelled as the accountant was unavailable; the next scheduled meeting is Monday with a short regular session followed by a work session with Mr. Lawn.

Chairman Tran addressed the courthouse health and safety concerns raised during public comments, noting that KDHE had conducted an inspection and issued a clean bill of health. He acknowledged the building's age and the presence of materials that may contain asbestos but noted that KDHE's guidance is that undisturbed asbestos does not pose a hazard.

Chairman Tran proposed a public town hall meeting on July 22, 2026, at 5:30 PM, to be held off-site (tentatively at Fort Scott Community College), to discuss taxes and budget matters with constituents. He requested responses from fellow commissioners by Friday, July 10.

Adjournment

> Motion to adjourn was made by Chairman Tran at 7:28 PM and seconded by Commissioner Milburn. The motion carried unanimously.

ATTEST: THE BOARD OF COMMISSIONERS
OF BOURBON COUNTY, KANSAS

______________________________________, COMMISSIONER

______________________________________, COMMISSIONER

______________________________________, COMMISSIONER

____, COMMISSIONER

____, COMMISSIONER

Susan E. Walker, County Clerk   Date Approved

Selection Criteria: Vendor = Batch =
Bank = Due Date = 7/10/2026
Invoice Date =

Open Invoices By Department Summary — Bourbon County

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt

Dept: 00 Non-Departmental

Fund: 001 GENERAL FUND

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
ASSURITY LIFE INS-15		ASSURITY LIFE INSURANCE COMPANY	EE VOLUNTARY 07.10.26	Payroll Clearing Account	$151.76
BAYBRIDGE-16		BAY BRIDGE ADMINISTRATORS, LLC	EE CANCER INS 07.10.26	Payroll Clearing Account	$81.38
BBCO HSA-16		BBCO HSA	EE HSA 07.10.26	Payroll Clearing Account	$150.00
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	Payroll Clearing Account	($10,267.81)
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE IRS	Payroll Clearing Account	$5,076.07
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE STATE	Payroll Clearing Account	$1,631.00
EQUITABLE-8		Equitable	VISION INSURANCE 07.10.26	Payroll Clearing Account	$31.88
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	Payroll Clearing Account	$1,784.19
LEGAL SHIELD-16		LegalShield	EE LEGAL SHIELD 07.10.26	Payroll Clearing Account	$25.43
MASA-16		MASA	EE MASA 07.10.26	Payroll Clearing Account	$56.00
NORTHWESTERN MUTUAL		Northwestern Mutual	EE LIFE INS 07.10.26	Payroll Clearing Account	$0.00
PEBSCO-NRS-14		PEBSCO-NRS	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
SBG-VAA-16		SBG-VAA	EE DC INS 07.10.26	Payroll Clearing Account	$25.00
			Fund: 001 - GENERAL FUND Invoice Count and Total:	**13**	**($1,255.10)**

Fund: 016 APPRAISERS

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
1307 QUICK 06/30/26		CARD SERVICES	VEHICLE MAINTENANCE/FUEL/MEAL	APPRAISER COMMODITIES	$98.49
3517233 07/10/26		MARSHALL & SWIFT/BOECKH,LLC	MARSHAL VALUATION SERVICE	APPRAISER COMMODITIES	$721.90
779625		CULLIGAN OF JOPLIN	COOLER RENTAL	APPRAISER CONTRACTUAL SVCS	$14.95
ASSURITY LIFE INS-15		ASSURITY LIFE INSURANCE COMPANY	EE VOLUNTARY 07.10.26	Payroll Clearing Account	$159.47
BAYBRIDGE-16		BAY BRIDGE ADMINISTRATORS, LLC	EE CANCER INS 07.10.26	Payroll Clearing Account	$36.38
BBCO HSA-16		BBCO HSA	EE HSA 07.10.26	Payroll Clearing Account	$0.00

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 016 APPRAISERS					
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	Payroll Clearing Account	($2,382.48)
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	APPRAISER WAGES	$7,465.76
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE STATE	Payroll Clearing Account	$293.00
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE IRS	Payroll Clearing Account	$862.14
EQUITABLE-8		Equitable	VISION INSURANCE 07.10.26	Payroll Clearing Account	$8.93
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	Payroll Clearing Account	$447.94
LEGAL SHIELD-16		LegalShield	EE LEGAL SHIELD 07.10.26	Payroll Clearing Account	$18.95
MASA-16		MASA	EE MASA 07.10.26	Payroll Clearing Account	$28.00
NORTHWESTERN MUTUAL		Northwestern Mutual	EE LIFE INS 07.10.26	Payroll Clearing Account	$0.00
PEBSCO-NRS-14		PEBSCO-NRS	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
SBG-VAA-16		SBG-VAA	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
			Fund: 016 - APPRAISERS Invoice Count and Total:	**17**	**$7,773.43**
Fund: 052 COUNTY TREASURER MOTOR FUND					
0853 06/30/26		CARD SERVICES	MEALS & LODGING FOR TRAINING	TRAINING & MEETINGS	$134.17
1LJQ-PDHW-P1QN		AMAZON CAPITAL SERVICES	CHECK STAMPS	OFFICE SUPPLIES	$9.99
9952 HAWKINS 06/30/26		CARD SERVICES	HILTON GARDEN INN-LODGING FOR TRAINING	TRAINING & MEETINGS	$135.89
ASSURITY LIFE INS-15		ASSURITY LIFE INSURANCE COMPANY	EE VOLUNTARY 07.10.26	Payroll Clearing Account	$7.11
BAYBRIDGE-16		BAY BRIDGE ADMINISTRATORS, LLC	EE CANCER INS 07.10.26	Payroll Clearing Account	$0.00
BBCO HSA-16		BBCO HSA	EE HSA 07.10.26	Payroll Clearing Account	$0.00
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	Payroll Clearing Account	($845.38)
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	WAGES	$3,745.54
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE IRS	Payroll Clearing Account	$459.12
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE STATE	Payroll Clearing Account	$152.00
EQUITABLE-8		Equitable	VISION INSURANCE 07.10.26	Payroll Clearing Account	$5.44

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 052 COUNTY TREASURER MOTOR FUND					
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	Payroll Clearing Account	$167.91
LEGAL SHIELD-16		LegalShield	EE LEGAL SHIELD 07.10.26	Payroll Clearing Account	$0.00
MASA-16		MASA	EE MASA 07.10.26	Payroll Clearing Account	$7.00
NORTHWESTERN MUTUAL		Northwestern Mutual	EE LIFE INS 07.10.26	Payroll Clearing Account	$0.00
PEBSCO-NRS-14		PEBSCO-NRS	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
SBG-VAA-16		SBG-VAA	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
		Fund: 052 - COUNTY TREASURER MOTOR FUND Invoice Count and Total:		**17**	**$3,978.79**
Fund: 060 DIVERSION APPLICATION FEE FUND					
3392 ATTORNEY 06/30/26		CARD SERVICES	AMAZON SUBSCRIPTION/OFFICE BREAKROOM/OFFICE LUNCHEON	ATTY DIVERSION FEE CONTRACTUAL	$285.01
		Fund: 060 - DIVERSION APPLICATION FEE FUND Invoice Count and Total:		**1**	**$285.01**
Fund: 062 ELECTION					
07/02/26		SUSAN WALKER	L & A TESTING LUNCH REIMBURSEMENT	ELECTION COMMODITIES	$20.80
1455 06/30/26		CARD SERVICES	CARDBOARD TABLE TOP VOTING BOOTHS	ELECTION COMMODITIES	$90.37
2100381 06/30/26		FORT SCOTT TRIBUNE	JUNE 2026 REQUIRED PUBLICATION/NOTICES	ELECTION CONTRACTUAL SVCS	$2,220.00
3836 WALKER 06/30/26		CARD SERVICES	ELECTION OFFICE SUPPLIES	ELECTION COMMODITIES	$135.32
ASSURITY LIFE INS-15		ASSURITY LIFE INSURANCE COMPANY	EE VOLUNTARY 07.10.26	Payroll Clearing Account	$15.56
BBCO HSA-16		BBCO HSA	EE HSA 07.10.26	Payroll Clearing Account	$15.00
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	ELECTION WAGES	$1,807.31
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	Payroll Clearing Account	($386.85)
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE STATE	Payroll Clearing Account	$174.47
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE IRS	Payroll Clearing Account	$65.00
EQUITABLE-8		Equitable	VISION INSURANCE 07.10.26	Payroll Clearing Account	$1.21
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	Payroll Clearing Account	$85.36

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 062 ELECTION					
LEGAL SHIELD-16		LegalShield	EE LEGAL SHIELD 07.10.26	Payroll Clearing Account	$4.98
MASA-16		MASA	EE MASA 07.10.26	Payroll Clearing Account	$7.00
			Fund: 062 - ELECTION Invoice Count and Total:	**14**	**$4,255.53**
Fund: 064 EMPLOYEE BENEFIT					
023779710		BLUE CROSS/BLUE SHIELD OF KANS	JULY 2026 MEDICAL & DENTAL PREMIUMS	BENEFIT HEALTH INSURANCE	$111,153.74
BBCO HSA-16		BBCO HSA	EE HSA 07.10.26	BENEFIT HEALTH INSURANCE	$137.28
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	ER IRS	SOCIAL SECURITY	$14,567.20
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	ER UNEMPLOYMENT	BENEFIT UNEMPLOYMENT	$163.85
EQUITABLE-8		Equitable	VISION INSURANCE 07.10.26	BENEFIT HEALTH INSURANCE	$116.64
KC LIFE-15		KC LIFE	ER LIFE INS 07.10.26	CONTRACTUAL SERVICES	$248.53
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	KPERS RETIREMENT	$19,036.10
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	KPERS RETIREMENT	$654.03
			Fund: 064 - EMPLOYEE BENEFIT Invoice Count and Total:	**8**	**$146,077.37**
Fund: 097 SPECIAL LAW ENFORCEMENT					
07/10/26		KANSAS RENEWAL INSTITUTE	RIDE 4 KIDS POKER RUN DONATION	COMMODITIES	$100.00
			Fund: 097 - SPECIAL LAW ENFORCEMENT Invoice Count and Total:	**1**	**$100.00**
Fund: 108 LANDFILL					
1459		ROBINSON WELDING AND FABRICATION, LLC	WELDING #21	LANDFILL CONTRACTUAL SVCS	$1,000.00
2ND QUARTER 2026		SW MGMT FUND-KDHE	2ND QUARTER LANDFILL TONNAGE 2026	LANDFILL CONTRACTUAL SVCS	$1,217.72
32389		ALLEN COUNTY PUBLIC WORKS	MSW 6/25 - 6/30/26	LANDFILL CONTRACTUAL SVCS	$6,189.38
340929		COMPLIANCEONE	MONTHLY CHARGE $6.15/PERSON	LANDFILL CONTRACTUAL SVCS	$18.45
451321		LOCKWOOD MOTOR SUPPLY, INC.	FUEL FILTERS #15	LANDFILL COMMODITIES	$105.49
49395930		QUILL CORPORATION	COPY PAPER	LANDFILL COMMODITIES	$41.99
6/29/26		RURAL WATER DISTRICT CON. #2	WATER	LANDFILL CONTRACTUAL SVCS	$34.45

Dept: 00 Non-Departmental

Fund: 108 LANDFILL

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
62264		TERRY LAWRENCE	PUMP AT LANDFILL	LANDFILL CONTRACTUAL SVCS	$100.00
ASSURITY LIFE INS-15		ASSURITY LIFE INSURANCE COMPANY	EE VOLUNTARY 07.10.26	Payroll Clearing Account	$0.00
BAYBRIDGE-16		BAY BRIDGE ADMINISTRATORS, LLC	EE CANCER INS 07.10.26	Payroll Clearing Account	$0.00
BBCO HSA-16		BBCO HSA	EE HSA 07.10.26	Payroll Clearing Account	$0.00
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	LANDFILL WAGES	$4,454.82
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	Payroll Clearing Account	($1,242.55)
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE IRS	Payroll Clearing Account	$623.37
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE STATE	Payroll Clearing Account	$187.00
EQUITABLE-8		Equitable	VISION INSURANCE 07.10.26	Payroll Clearing Account	$2.28
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	Payroll Clearing Account	$267.29
LEGAL SHIELD-16		LegalShield	EE LEGAL SHIELD 07.10.26	Payroll Clearing Account	$0.00
MASA-16		MASA	EE MASA 07.10.26	Payroll Clearing Account	$14.00
NORTHWESTERN MUTUAL		Northwestern Mutual	EE LIFE INS 07.10.26	Payroll Clearing Account	$0.00
PEBSCO-NRS-14		PEBSCO-NRS	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
PS210151517		FOLEY EQUIPMENT CO.	ELEMENTS #15	LANDFILL COMMODITIES	$202.59
SBG-VAA-16		SBG-VAA	EE DC INS 07.10.26	Payroll Clearing Account	$0.00

Fund: 108 - LANDFILL Invoice Count and Total: 23 $13,216.28

Fund: 120 COUNTY SHERIFF/CORRECTIONAL

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
0006 06/30/26		CARD SERVICES	TLO TRANSUNION	SHERIFF CONTRACTUAL	$369.00
006247861		RITE-TEMP LEASING LLC	ICE MACHINE & BIN LEASE	SEKRCC CONTRACTUAL	$89.00
06/30/26		FIVE CORNERS MINI-MART LLC	FUEL	SHERIFF COMMODITIES	$289.71
07/07/26		FORT SCOTT RIDES LLC	FLAT REPAIR	SHERIFF CONTRACTUAL	$20.00
0990 TAYLOR 06/30/26		CARD SERVICES	DESERT SNOW TRAINING	SHERIFF CONTRACTUAL	$771.47
1129		Benchmark Government Solutions, LLC	INMATE MEALS	SEKRCC CONTRACTUAL	$14,534.00
113549843		WEX BANK	ACCT#0460-00-186751-4 FUEL	SHERIFF COMMODITIES	$148.23

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt

Dept: 00 Non-Departmental

Fund: 120 COUNTY SHERIFF/CORRECTIONAL

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
113722577		WEX BANK	ACCT#0460-00-335346-3 FUEL	SEKRCC COMMODITIES	$453.85
113725128		WEX BANK	ACCT#0460-00-335351-3 FUEL	SHERIFF COMMODITIES	$10,850.83
1240 06/30/26		CARD SERVICES	SALTINE CRACKERS FOR JAIL MEDICAL	SEKRCC COMMODITIES	$7.76
1265 DAVIDSON 06/30/26		CARD SERVICES	KANSAS TURNPIKE/STAMPS SUBSCRIPTION	SHERIFF CONTRACTUAL	$23.67
1398 SHARP 06/30/26		CARD SERVICES	MEAL FOR INMATE WORK CREW	SEKRCC COMMODITIES	$26.00
1422 PRITCHETT 06/30/26		CARD SERVICES	DUTY HOLSTER/CUFF POUCH	SHERIFF COMMODITIES	$395.99
196734-1		FIRST RESPONDER OUTFITTERS INC	UNIFORM PANTS	SHERIFF COMMODITIES	$213.12
201275		KA-COMM, INC	PATROL VEHICLE EQUIPMENT	SHERIFF COMMODITIES	$973.70
204787 07/01/26		CRAW-KAN TELEPHONE CO.	MONTHLY INTERNET & PHONE SERVICE	SHERIFF CONTRACTUAL	$606.72
28487		4 STATE SANITATION	MONTHLY TRASH SERVICE	SEKRCC CONTRACTUAL	$180.50
2996 HAWPE 06/30/26		CARD SERVICES	LODGING/MEALS FOR TRANSPORT	SEKRCC COMMODITIES	$496.49
3335063026		BTX KS INC	INMATE MEDICAL SERVICES	SEKRCC CONTRACTUAL	$312.00
4006 CLARKSON 06/30/26		CARD SERVICES	ADOBE INC - ACROBAT PRO	SHERIFF CONTRACTUAL	$131.53
428290		LYNN PEAVEY COMPANY	EVIDENCE BAGS	SHERIFF COMMODITIES	$23.00
4948 MOORE 06/30/26		CARD SERVICES	FUEL/CIGARETTES/LIGHTER/MEAL/LAWN MOWER BLADES/LEAF BLOWER/MOWER	SEKRCC COMMODITIES	$669.95
5201-451214		LOCKWOOD COMPANY INC.	CABIN FILTER	SHERIFF COMMODITIES	$22.06
60385		SATTERLEE PLUMBING, HEATING & AIR-COND	PARTS	SEKRCC COMMODITIES	$1,022.04
60385		SATTERLEE PLUMBING, HEATING & AIR-COND	LABOR	SEKRCC CONTRACTUAL	$1,980.00
ASSURITY LIFE INS-15		ASSURITY LIFE INSURANCE COMPANY	EE VOLUNTARY 07.10.26	Payroll Clearing Account	$366.57
BAYBRIDGE-16		BAY BRIDGE ADMINISTRATORS, LLC	EE CANCER INS 07.10.26	Payroll Clearing Account	$127.33
BBCO HSA-16		BBCO HSA	EE HSA 07.10.26	Payroll Clearing Account	$30.00
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	Payroll Clearing Account	($19,341.27)
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	SHERIFF WAGES	$34,896.98

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 120 COUNTY SHERIFF/CORRECTIONAL					
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	SEKRCC WAGES	$28,474.81
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE STATE	Payroll Clearing Account	$3,243.00
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE IRS	Payroll Clearing Account	$8,856.61
EQUITABLE-8		Equitable	VISION INSURANCE 07.10.26	Payroll Clearing Account	$50.93
INV-27641		FORT SCOTT BROADCASTING CO, INC.	JULY 4TH SAFETY ADS	SHERIFF CONTRACTUAL	$65.00
KANSAS PAYMENT CENTE		KANSAS PAYMENT CENTER	GARNISHMENT 07.10.26	Payroll Clearing Account	$470.77
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	Payroll Clearing Account	$3,748.69
LEGAL SHIELD-16		LegalShield	EE LEGAL SHIELD 07.10.26	Payroll Clearing Account	$50.85
MASA-16		MASA	EE MASA 07.10.26	Payroll Clearing Account	$91.00
NORTHWESTERN MUTUAL		Northwestern Mutual	EE LIFE INS 07.10.26	Payroll Clearing Account	$0.00
PEBSCO-NRS-14		PEBSCO-NRS	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
SBG-VAA-16		SBG-VAA	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
		Fund: 120 - COUNTY SHERIFF/CORRECTIONAL Invoice Count and Total:		**42**	**$95,741.89**
Fund: 200 NOXIOUS WEED					
0395 REED 06/30/26		CARD SERVICES	HOSE REPAIR KIT/TOTE ADAPTER	NOXIOUS WEED COMMODITIES	$48.84
0395 REED 06/30/26		CARD SERVICES	CERTIFIED APPLICATOR EXAM FEE	NOXIOUS WEED CONTRACTUAL SVCS	$45.00
340929		COMPLIANCEONE	MONTHLY CHARGE $6.15/PERSON	NOXIOUS WEED CONTRACTUAL SVCS	$6.15
ASSURITY LIFE INS-15		ASSURITY LIFE INSURANCE COMPANY	EE VOLUNTARY 07.10.26	Payroll Clearing Account	$0.00
BAYBRIDGE-16		BAY BRIDGE ADMINISTRATORS, LLC	EE CANCER INS 07.10.26	Payroll Clearing Account	$18.19
BBCO HSA-16		BBCO HSA	EE HSA 07.10.26	Payroll Clearing Account	$0.00
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	Payroll Clearing Account	($435.25)
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	NOXIOUS WEED WAGES	$1,524.80
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE IRS	Payroll Clearing Account	$243.36
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE STATE	Payroll Clearing Account	$74.00

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 200 NOXIOUS WEED					
EQUITABLE-8		Equitable	VISION INSURANCE 07.10.26	Payroll Clearing Account	$1.21
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	Payroll Clearing Account	$91.49
LEGAL SHIELD-16		LegalShield	EE LEGAL SHIELD 07.10.26	Payroll Clearing Account	$0.00
MASA-16		MASA	EE MASA 07.10.26	Payroll Clearing Account	$7.00
NORTHWESTERN MUTUAL		Northwestern Mutual	EE LIFE INS 07.10.26	Payroll Clearing Account	$0.00
PEBSCO-NRS-14		PEBSCO-NRS	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
SBG-VAA-16		SBG-VAA	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
			Fund: 200 - NOXIOUS WEED Invoice Count and Total:	**17**	**$1,624.79**
Fund: 220 ROAD AND BRIDGE					
0198-407517		O'REILLY AUTO PARTS	HYDRAULIC/FUEL/OIL FILTERS GRADERS	ROAD & BRIDGE COMMODITIES	$745.76
0198-407696		O'REILLY AUTO PARTS	DIESEL EXHAUST FLUID #62	ROAD & BRIDGE COMMODITIES	$24.80
0198-408426		O'REILLY AUTO PARTS	MIRROR	ROAD & BRIDGE COMMODITIES	$8.49
0198-409805		O'REILLY AUTO PARTS	DIESEL EXHAUST FLUID #62	ROAD & BRIDGE COMMODITIES	$24.80
0198-410575		O'REILLY AUTO PARTS	DRY LUBE #14	ROAD & BRIDGE COMMODITIES	$17.98
0198-410672		O'REILLY AUTO PARTS	HUB ASSEMBLY #6	ROAD & BRIDGE COMMODITIES	$188.96
0198-411264		O'REILLY AUTO PARTS	HUB ASSEMBLY #6	ROAD & BRIDGE COMMODITIES	$188.96
0198-411286		O'REILLY AUTO PARTS	HUB BOLTS #6	ROAD & BRIDGE COMMODITIES	$33.48
07/01/26		BOBBY ANN MILLER	JULY 2026 SANITATION SERIVCES	ELM CREEK CONTRACTUAL	$80.00
07/01/26		BOBBY ANN MILLER	JULY 2026 SANITATION SERIVCES	ROAD & BRIDGE CONTRACTUAL SVC	$85.50
1038		BO'S 1 STOP INC.	12" STORM PIPES	COMMODITIES	$1,762.00
1D7C-QWK3-4KNR		AMAZON CAPITAL SERVICES	HEADLIGHT ASSEMBLY #105	ROAD & BRIDGE COMMODITIES	$135.00
2002301		KIRKLAND WELDING SUPPLIES, INC	ACETYLENE/OXYGEN	ROAD & BRIDGE COMMODITIES	$174.50
281434		MAYCO ACE HARDWARE	ACCT #415 CLOTH	ROAD & BRIDGE COMMODITIES	$4.59
340929		COMPLIANCEONE	MONTHLY CHARGE $6.15/PERSON/2 DRUG SCREENS	ROAD & BRIDGE CONTRACTUAL SVC	$252.17

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 220 ROAD AND BRIDGE					
38046		JUDY'S FUEL & OIL CO, LLC	DYED DIESEL 469 GAL @ $3.41 UNIONTOWN TANK	ROAD & BRIDGE COMMODITIES	$1,599.29
38080		JUDY'S FUEL & OIL CO, LLC	GAS 257 GAL @ $3.19/DYED DIESEL 461 GAL @ $3.41/CLEAR DIESEL 765 GAL @ $3.67 COUNTY BARN	ROAD & BRIDGE COMMODITIES	$5,199.39
38093		JUDY'S FUEL & OIL CO, LLC	DYED DIESEL 269 GAL @ $3.34 MAPLETON TANK	ROAD & BRIDGE COMMODITIES	$898.46
38138		JUDY'S FUEL & OIL CO, LLC	GAS 501 GAL @ $3.22/DYED DIESEL 416 GAL @ $3.46/CLEAR DIESEL 893 GAL @ $3.72 COUNTY BARN	ROAD & BRIDGE COMMODITIES	$6,374.54
38139		JUDY'S FUEL & OIL CO, LLC	DYED DIESEL 1574 GAL @ $3.46 FUEL TRUCK	ROAD & BRIDGE COMMODITIES	$5,446.04
451090		LOCKWOOD MOTOR SUPPLY, INC.	SHIFT LINKAGE BUSHING #6	ROAD & BRIDGE COMMODITIES	$13.52
451272		LOCKWOOD MOTOR SUPPLY, INC.	CABLE STRAP #105	ROAD & BRIDGE COMMODITIES	$1.98
479061		BIG SUGAR LUMBER AND HOME CTR.	FILE/CYCLE OIL #105	ROAD & BRIDGE COMMODITIES	$35.32
49395930		QUILL CORPORATION	COPY PAPER	ROAD & BRIDGE COMMODITIES	$41.99
56320 6/22/26		K & K AUTO PARTS INC.	ALTERNATOR PULLEY #203	ROAD & BRIDGE COMMODITIES	$40.73
6/29/26		RURAL WATER DISTRICT CON. #2	WATER	ELM CREEK CONTRACTUAL	$43.90
6/29/26		RURAL WATER DISTRICT CON. #2	WATER	ROAD & BRIDGE CONTRACTUAL SVC	$87.80
6182-J688-TMP8		SALES TAX-KDOR	2ND QUARTER SALES TAX 2026	ROAD & BRIDGE CONTRACTUAL SVC	$253.08
6182-J688-TMP8		SALES TAX-KDOR	2ND QUARTER SALES TAX 2026	CONTRACTUAL SERVICES	$253.08
62264		TERRY LAWRENCE	PUMP AT COUNTY BARN	ROAD & BRIDGE CONTRACTUAL SVC	$100.00
653283-070326		ENTERPRISE FM TRUST	PW MONTHLY CHARGE	ROAD & BRIDGE CONTRACTUAL SVC	$7.20
7/15/26		JOHN DEERE FINANCIAL	GRADERS PAYMENT #S 9 & 36	LEASE - INTEREST	$2,042.54
7/15/26		JOHN DEERE FINANCIAL	GRADERS PAYMENT #S 9 & 36	LEASE - PRINCIPAL	$7,083.86
ASSURITY LIFE INS-15		ASSURITY LIFE INSURANCE COMPANY	EE VOLUNTARY 07.10.26	Payroll Clearing Account	$233.38

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt

Dept: 00 Non-Departmental

Fund: 220 ROAD AND BRIDGE

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
BAYBRIDGE-16		BAY BRIDGE ADMINISTRATORS, LLC	EE CANCER INS 07.10.26	Payroll Clearing Account	$187.13
BBCO HSA-16		BBCO HSA	EE HSA 07.10.26	Payroll Clearing Account	$75.00
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	Payroll Clearing Account	($12,250.67)
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	ELM CREEK WAGES	$1,075.20
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	ROAD & BRIDGE WAGES	$41,869.50
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE IRS	Payroll Clearing Account	$5,148.94
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE STATE	Payroll Clearing Account	$1,833.00
EQUITABLE-8		Equitable	VISION INSURANCE 07.10.26	Payroll Clearing Account	$58.71
I017527		HEARTLAND PROPANE	TANK LEASE	ROAD & BRIDGE CONTRACTUAL SVC	$60.00
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	Payroll Clearing Account	$2,320.81
LEGAL SHIELD-16		LegalShield	EE LEGAL SHIELD 07.10.26	Payroll Clearing Account	$15.95
MASA-16		MASA	EE MASA 07.10.26	Payroll Clearing Account	$133.00
NORTHWESTERN MUTUAL		Northwestern Mutual	EE LIFE INS 07.10.26	Payroll Clearing Account	$0.00
PEBSCO-NRS-14		PEBSCO-NRS	EE DC INS 07.10.26	Payroll Clearing Account	$25.00
PS210151458		FOLEY EQUIPMENT CO.	FILTERS #14	ROAD & BRIDGE COMMODITIES	$163.90
PS210151567		FOLEY EQUIPMENT CO.	FILTERS/ELEMENTS #81	ROAD & BRIDGE COMMODITIES	$551.59
PS210151568		FOLEY EQUIPMENT CO.	ELEMENTS #53	ROAD & BRIDGE COMMODITIES	$185.54
SBG-VAA-16		SBG-VAA	EE DC INS 07.10.26	Payroll Clearing Account	$25.00
		Fund: 220 - ROAD AND BRIDGE Invoice Count and Total:		**52**	**$74,960.69**

Fund: 222 ROAD & BRIDGE SALES TAX FUND

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
0198-406745		O'REILLY AUTO PARTS	STARTING FLUID	R&B SALES TAX COMMODITIES	$20.97
1002175554 7/6/26		PRAIRIELAND PARTNERS, INC.	FINANCE CHARGE	R&B SALES TAX COMMODITIES	$5.00
1002242316		PRAIRIELAND PARTNERS, INC.	WIRING HARNESS/SENSOR	R&B SALES TAX COMMODITIES	$200.93
1002243934		PRAIRIELAND PARTNERS, INC.	STOP #198	R&B SALES TAX COMMODITIES	$16.67

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt

Dept: 00 Non-Departmental

Fund: 222 ROAD & BRIDGE SALES TAX FUND

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
2002301		KIRKLAND WELDING SUPPLIES, INC	ACETYLENE/OXYGEN	R&B SALES TAX COMMODITIES	$174.50
22156		KUNSHEK CHAT AND COAL CO INC	SAND AND HAUL 181.87 TONS @ $39.50	R&B SALES TAX CONTRACTUAL SVCS	$7,183.88
224193		COASTAL ENERGY CORPORATION	SS-1H 3,545 GAL @ $2.50	R&B SALES TAX CONTRACTUAL SVCS	$8,862.50
340929		COMPLIANCEONE	MONTHLY CHARGE $6.15/PERSON	R&B SALES TAX CONTRACTUAL SVCS	$89.18
38076		JUDY'S FUEL & OIL CO, LLC	DYED DIESEL 1811 GAL @ $3.34 ASPHALT PLANT	R&B SALES TAX COMMODITIES	$6,048.74
4475 SNYDER 06/30/26		CARD SERVICES	DIESEL FUEL	R&B SALES TAX COMMODITIES	$141.01
450987		LOCKWOOD MOTOR SUPPLY, INC.	FITTING/COUPLING/HOSE	R&B SALES TAX COMMODITIES	$83.78
56211		K & K AUTO PARTS INC.	BOLTS/NUTS/WASHERS #198	R&B SALES TAX COMMODITIES	$6.19
6/29/26		RURAL WATER DISTRICT CON. #2	WATER	R&B SALES TAX CONTRACTUAL SVCS	$62.80
6899 ALLEN 06/30/26		CARD SERVICES	PARTS	R&B SALES TAX COMMODITIES	$352.42
805345753		PREMIER TRUCK GROUP	A/C EVAPORATOR #145	R&B SALES TAX COMMODITIES	$219.46
9787702		BMO HARRIS BANK N.A.	ASPHALT ROLLER PAYMENT #308	LEASE - PRINCIPAL	$561.11
SINV271035		WRIGHT ASPHALT PRODUCTS COMPANY, LLC	AC-20 24.2 TONS @ $609.00	R&B SALES TAX CONTRACTUAL SVCS	$14,737.80
SINV271036		WRIGHT ASPHALT PRODUCTS COMPANY, LLC	AC-20 23.86 TONS @ $609.00	R&B SALES TAX CONTRACTUAL SVCS	$14,530.74

Fund: 222 - ROAD & BRIDGE SALES TAX FUND Invoice Count and Total: 18 $53,297.68

Fund: 375 AMBULANCE SERVICE

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
ASSURITY LIFE INS-15		ASSURITY LIFE INSURANCE COMPANY	EE VOLUNTARY 07.10.26	Payroll Clearing Account	$530.04
BAYBRIDGE-16		BAY BRIDGE ADMINISTRATORS, LLC	EE CANCER INS 07.10.26	Payroll Clearing Account	$86.95
BBCO HSA-16		BBCO HSA	EE HSA 07.10.26	Payroll Clearing Account	$285.50
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	Payroll Clearing Account	($11,245.57)
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE STATE	Payroll Clearing Account	$1,656.00

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 00 Non-Departmental					
Fund: 375 AMBULANCE SERVICE					
BBCO TAXES-EMERSON-1		BOURBON COUNTY TAXES - EMERSON	EE IRS	Payroll Clearing Account	$5,341.66
EQUITABLE-8		Equitable	VISION INSURANCE 07.10.26	Payroll Clearing Account	$37.34
KPERS-19		BOURBON COUNTY-KPERS	KPERS EE & ER 07.10.26	Payroll Clearing Account	$2,006.34
LEGAL SHIELD-16		LegalShield	EE LEGAL SHIELD 07.10.26	Payroll Clearing Account	$29.93
MASA-16		MASA	EE MASA 07.10.26	Payroll Clearing Account	$49.00
NORTHWESTERN MUTUAL		Northwestern Mutual	EE LIFE INS 07.10.26	Payroll Clearing Account	$15.75
PEBSCO-NRS-14		PEBSCO-NRS	EE DC INS 07.10.26	Payroll Clearing Account	$0.00
SBG-VAA-16		SBG-VAA	EE DC INS 07.10.26	Payroll Clearing Account	$25.00
		Fund: 375 - AMBULANCE SERVICE Invoice Count and Total:		**13**	**($1,182.06)**
Fund: 387 ADDICTION SETTLEMENT FUND					
07/10/26		PATH OF EASE ASSOCIATION	MILEAGE REIMBURSEMENT	CAPITAL OUTLAY	$389.33
07/10/26 2		PATH OF EASE ASSOCIATION	VEHICLE MAINTENANCE REIMBURSEMENT	CAPITAL OUTLAY	$222.84
		Fund: 387 - ADDICTION SETTLEMENT FUND Invoice Count and Total:		**2**	**$612.17**
		Dept: 00 - Non-Departmental Invoice Count and Total:		**238**	**$399,486.47**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 01 COUNTY COMMISSION					
Fund: 001 GENERAL FUND					
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	COMMISSION WAGES	$4,909.96
			Fund: 001 - GENERAL FUND Invoice Count and Total:	**1**	**$4,909.96**
			Dept: 01 - COUNTY COMMISSION Invoice Count and Total:	**1**	**$4,909.96**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt

Dept: 02 COUNTY CLERK

Fund: 001 GENERAL FUND

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	CLERK WAGES	$3,915.69
			Fund: 001 - GENERAL FUND Invoice Count and Total:	**1**	**$3,915.69**
			Dept: 02 - COUNTY CLERK Invoice Count and Total:	**1**	**$3,915.69**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 03 COUNTY TREASURER					
Fund: 001 GENERAL FUND					
1LJQ-PDHW-P1QN		AMAZON CAPITAL SERVICES	CHECK STAMPS	TREASURER COMMODITIES	$9.98
779474		CULLIGAN OF JOPLIN	COOLER RENTAL	TREASURER CONTRACTUAL SVCS	$15.95
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	TREASURER WAGES	$4,710.46
			Fund: 001 - GENERAL FUND Invoice Count and Total:	**3**	**$4,736.39**
			Dept: 03 - COUNTY TREASURER Invoice Count and Total:	**3**	**$4,736.39**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 04 COUNTY ATTORNEY					
Fund: 001 GENERAL FUND					
3392 ATTORNEY 06/30/26		CARD SERVICES	DOCUMENTS/PUBLICATION/CULLIGAN/REGISTRATION	ATTORNEY CONTRACTUAL SVCS	$430.70
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	ATTORNEY WAGES	$11,360.70
FSCD00164470		FORT SCOTT TRIBUNE	LEGAL PUBLICATION - KMS & UM	ATTORNEY CONTRACTUAL SVCS	$138.75
FSCD00164510		FORT SCOTT TRIBUNE	LEGAL PUBLICATION - KMS & UM	ATTORNEY CONTRACTUAL SVCS	$138.75
			Fund: 001 - GENERAL FUND Invoice Count and Total:	**4**	**$12,068.90**
			Dept: 04 - COUNTY ATTORNEY Invoice Count and Total:	**4**	**$12,068.90**

Dept: 05 COUNTY REGISTER OF DEEDS

Fund: 001 GENERAL FUND

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
570449-0		ETTINGER'S	OFFICE SUPPLIES	REGISTER OF DEEDS COMMODITIES	$29.86
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	REGISTER OF DEEDS WAGES	$4,744.74
			Fund: 001 - GENERAL FUND Invoice Count and Total:	**2**	**$4,774.60**
			Dept: 05 - COUNTY REGISTER OF DEEDS Invoice Count and Total:	**2**	**$4,774.60**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 07 COURTHOUSE MAINTENANCE					
Fund: 001 GENERAL FUND					
49395930		QUILL CORPORATION	COPY PAPER	GENERAL COMMODITIES	$41.99
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	BUILDING MTCE WAGES	$2,048.00
		Fund: 001 - GENERAL FUND Invoice Count and Total:		**2**	**$2,089.99**
		Dept: 07 - COURTHOUSE MAINTENANCE Invoice Count and Total:		**2**	**$2,089.99**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 10 DISTRICT COURT					
Fund: 001 GENERAL FUND					
0273 DIST COURT 06/30/26		CARD SERVICES	APPLE.COM ICLOUD STORAGE	DISTRICT COURT CONTRACTUAL SVC	$0.99
0273 DIST COURT 06/30/26		CARD SERVICES	OFFICE SUPPLIES/OFFICE LUNCH MEETING	DISTRICT COURT COMMODITIES	$133.89
06/29/26		CLAIRE CLARK	MILEAGE REIMBURSEMENT	DISTRICT COURT CONTRACTUAL SVC	$89.90
42398369		GREAT AMERICA FINANCIAL SVCS	AGREEMENT 230-3247749-000	DISTRICT COURT CONTRACTUAL SVC	$158.21
777966		CULLIGAN OF JOPLIN	WATER DELIVERY & COOLER RENTAL	DISTRICT COURT CONTRACTUAL SVC	$83.00
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	DISTRICT COURT WAGES	$2,440.15
FS-9175063026		CORDANT HEALTH SOLUTIONS	DRUG TESTING SERVICES ACCT#FS-9175	DISTRICT COURT CONTRACTUAL SVC	$152.40
			Fund: 001 - GENERAL FUND Invoice Count and Total:	**7**	**$3,058.54**
			Dept: 10 - DISTRICT COURT Invoice Count and Total:	**7**	**$3,058.54**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt

Dept: 11 EMERGENCY PREPAREDNESS

Fund: 001 GENERAL FUND

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
9857 HOWARD 06/30/26		CARD SERVICES	FUEL/MEAL/CHARGER	EM. PREP. COMMODITIES	$131.66
9857 HOWARD 06/30/26		CARD SERVICES	MEMBERSHIP/SUBSCRIPTIONS	EM. PREP. CONTRACTUALSVCS	$118.82
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	EM. PREP. WAGES	$769.23

Fund: 001 - GENERAL FUND Invoice Count and Total: 3 $1,019.71

Dept: 11 - EMERGENCY PREPAREDNESS Invoice Count and Total: 3 $1,019.71

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 17 DISPATCH					
Fund: 001 GENERAL FUND					
INV01515		CITY OF FORT SCOTT	2ND QUARTER DISPATCHING SERVICES	DISPATCH APPROPRIATIONS	$60,500.00
		Fund: 001 - GENERAL FUND Invoice Count and Total:		**1**	**$60,500.00**
		Dept: 17 - DISPATCH Invoice Count and Total:		**1**	**$60,500.00**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 24 AMBULANCE SERVICE					
Fund: 375 AMBULANCE SERVICE					
0198-409875		O'REILLY AUTO PARTS	MOTOR RESISTOR	VEHICLE MAINTENANCE	$63.22
07/01/26		BOBBY ANN MILLER	JULY 2026 SANITATION SERIVCES	TRASH-UTILITIES	$103.00
07/10/26		FRANKLIN, JUDY	REIMBURSEMENT FOR PATIENT OVERPAYMENT	REFUND	$128.41
07/10/26		MALONE, KEITH	REIMBURSEMENT FOR PATIENT OVERPAYMENT	REFUND	$325.00
07/10/26		SHOEMAKER, JAMES	REIMBURSEMENT FOR PATIENT OVERPAYMENT	REFUND	$150.56
1489 HULSEY 06/30/26		CARD SERVICES	MEDICAL SUPPLIES	MEDICAL SUPPLIES	$17.90
1489 HULSEY 06/30/26		CARD SERVICES	FUEL	FUEL	$45.60
1489 HULSEY 06/30/26		CARD SERVICES	EDUCATIONAL SUPPLIES/ADOBE	AMBULANCE SERVICES CONTRACTUAL	$766.64
1489 HULSEY 06/30/26		CARD SERVICES	VEHICLE MAINTENANCE	VEHICLE MAINTENANCE	$13.94
1489 HULSEY 06/30/26		CARD SERVICES	BUILDING MAINTENANCE/CLEANING SUPPLIES	BUILDING MAINTENANCE	$44.97
1489 HULSEY 06/30/26		CARD SERVICES	WATER/CLEANING SUPPLIES/UNIFORMS/OFFICE SUPPLIES	AMBULANCE SERVICE COMMODITIES	$553.24
398579		KIRKLAND WELDING SUPPLIES, INC	OXYGEN	OXYGEN	$57.00
4996991		MORRIS & DICKSON CO. LLC	MEDICATION	MEDICATION	$172.10
5021214		MORRIS & DICKSON CO. LLC	MEDICATION	MEDICATION	$92.36
6145760930		VERIZON WIRELESS	ACCT#0007 EMS IPAD SERVICE	TELEPHONE EXPENSES	$40.04
716427736 07/02/26		EVERGY	2817 S HORTON STORAGE	ELECTRICITY-UTILITIES	$43.89
9212697720		STRYKER SALES, LLC	MEDICAL SUPPLIES	MEDICAL SUPPLIES	$364.04
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	AMBULANCE SERVICES WAGES	$36,071.58
SVC/268-448094		DH PACE COMPANY, INC	OVERHEAD DOOR REPAIR	BUILDING MAINTENANCE	$1,775.35
			Fund: 375 - AMBULANCE SERVICE Invoice Count and Total:	**19**	**$40,828.84**
			Dept: 24 - AMBULANCE SERVICE Invoice Count and Total:	**19**	**$40,828.84**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt

Dept: 43 COURTHOUSE GENERAL

Fund: 001 GENERAL FUND

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
07/01/26		BOBBY ANN MILLER	JULY 2026 SANITATION SERIVCES	CONTRACTUAL SERVICES	$201.50
			Fund: 001 - GENERAL FUND Invoice Count and Total:	**1**	**$201.50**
			Dept: 43 - COURTHOUSE GENERAL Invoice Count and Total:	**1**	**$201.50**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 44 HUMAN RESOURCES					
Fund: 001 GENERAL FUND					
INV14230		EMERSON & CO LLC	JUNE 2026 PAYROLL SERVICES	CONTRACTUAL SERVICES	$1,943.00
			Fund: 001 - GENERAL FUND Invoice Count and Total:	**1**	**$1,943.00**
			Dept: 44 - HUMAN RESOURCES Invoice Count and Total:	**1**	**$1,943.00**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt
Dept: 99 COUNTY MISCELLANEOUS					
Fund: 001 GENERAL FUND					
BBCO PAYROLL-17		BOURBON COUNTY PAYROLL	PAYROLL 07.10.26	CO.COUNSELOR WAGES	$3,692.31
		Fund: 001 - GENERAL FUND Invoice Count and Total:		**1**	**$3,692.31**
		Dept: 99 - COUNTY MISCELLANEOUS Invoice Count and Total:		**1**	**$3,692.31**

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt

Invoice Count by Dept: 284 **Grand Total: $543,225.90**

Open Invoices - Dept/Fund Totals

Dept	Fund		Amount
00	**Non-Departmental**		
	001	GENERAL FUND	($1,255.10)
	016	APPRAISERS	$7,773.43
	052	COUNTY TREASURER MOTOR FUN	$3,978.79
	060	DIVERSION APPLICATION FEE FUN	$285.01
	062	ELECTION	$4,255.53
	064	EMPLOYEE BENEFIT	$146,077.37
	097	SPECIAL LAW ENFORCEMENT	$100.00
	108	LANDFILL	$13,216.28
	120	COUNTY SHERIFF/CORRECTIONAL	$95,741.89
	200	NOXIOUS WEED	$1,624.79
	220	ROAD AND BRIDGE	$74,960.69
	222	ROAD & BRIDGE SALES TAX FUND	$53,297.68
	375	AMBULANCE SERVICE	($1,182.06)
	387	ADDICTION SETTLEMENT FUND	$612.17
			$399,486.47
01	**COUNTY COMMISSION**		
	001	GENERAL FUND	$4,909.96
			$4,909.96
02	**COUNTY CLERK**		
	001	GENERAL FUND	$3,915.69

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt

			$3,915.69
03	**COUNTY TREASURER**		
	001	GENERAL FUND	$4,736.39
			$4,736.39
04	**COUNTY ATTORNEY**		
	001	GENERAL FUND	$12,068.90
			$12,068.90
05	**COUNTY REGISTER OF DEEDS**		
	001	GENERAL FUND	$4,774.60
			$4,774.60
07	**COURTHOUSE MAINTENANCE**		
	001	GENERAL FUND	$2,089.99
			$2,089.99
10	**DISTRICT COURT**		
	001	GENERAL FUND	$3,058.54
			$3,058.54
11	**EMERGENCY PREPAREDNESS**		
	001	GENERAL FUND	$1,019.71
			$1,019.71
17	**DISPATCH**		
	001	GENERAL FUND	$60,500.00
			$60,500.00
24	**AMBULANCE SERVICE**		
	375	AMBULANCE SERVICE	$40,828.84
			$40,828.84

Invoice	PO	Vendor Name	Purchase Description	Account Charged	Invoice Amt

43	**COURTHOUSE GENERAL**		
	001	GENERAL FUND	$201.50
			$201.50
44	**HUMAN RESOURCES**		
	001	GENERAL FUND	$1,943.00
			$1,943.00
99	**COUNTY MISCELLANEOUS**		
	001	GENERAL FUND	$3,692.31
			$3,692.31
		Grand Total:	**$543,225.90**

Jarred
Gilmore
Phillips

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.

Jarred, Gilmore & Phillips, PA
CERTIFIED PUBLIC ACCOUNTANTS

412 MAIN, P.O. BOX 97
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

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

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

RESPONSE:

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

Signature ______________________________

Title ______________________________