

Classifieds

LEGAL PUBLICATION

Bourbon County Quarterly Financial Report For the Period 10/01/2025 - 12/31/2025

Fund Description	Beginning Balance	Receipts	Disbursements	Ending Cash	Encumbrances (Liability)	Accounts Payable (Liability)	Payroll Liability	Unencumbered Cash Balance
001 - GENERAL FUND	\$ 648,712.80	\$ 837,868.39	\$ (779,592.08)	\$ 706,989.11	\$ (20,139.49)	\$ (56,136.33)	\$ (31,406.59)	\$ 599,306.70
014 - ATTORNEY TRUST FUND	\$ 1,913.70	\$ 7.99	\$ -	\$ 1,921.69	\$ -	\$ -	\$ -	\$ 1,921.69
016 - APPRAISERS	\$ 44,679.95	\$ 13,726.34	\$ (57,504.27)	\$ 902.02	\$ (64.37)	\$ (1,049.27)	\$ (5,676.06)	\$ (5,887.68)
017 - APPRAISER - RESERVE FUND	\$ 26,676.32	\$ -	\$ -	\$ 26,676.32	\$ -	\$ -	\$ -	\$ 26,676.32
024 - BRIDGE & CULVERT	\$ 18,418.24	\$ 5,480.74	\$ (22,956.87)	\$ 942.11	\$ -	\$ -	\$ -	\$ 942.11
026 - COMP EQUIP RESERVE FUND	\$ 42,741.64	\$ -	\$ (9,275.00)	\$ 33,466.64	\$ -	\$ -	\$ -	\$ 33,466.64
027 - GENERAL EQUIPMENT RESERVE FUND	\$ 42,234.61	\$ -	\$ -	\$ 42,234.61	\$ -	\$ -	\$ -	\$ 42,234.61
052 - COUNTY TREASURER MOTOR FUND	\$ 28,846.21	\$ 24,784.49	\$ (27,794.29)	\$ 25,836.41	\$ -	\$ (1,896.32)	\$ (2,432.81)	\$ 21,507.28
053 - RESERVE FUND - COUNTY ATTORNEY	\$ 11,170.87	\$ -	\$ -	\$ 11,170.87	\$ -	\$ -	\$ -	\$ 11,170.87
056 - DELINQ PP TAX	\$ 7,114.16	\$ 2,500.30	\$ (6,709.35)	\$ 2,905.11	\$ -	\$ -	\$ -	\$ 2,905.11
058 - DELINQ R.E. SALES	\$ 127,497.97	\$ -	\$ -	\$ 127,497.97	\$ -	\$ -	\$ -	\$ 127,497.97
060 - DIVERSION APPLICATION FEE FUND	\$ 47,360.09	\$ 3,041.00	\$ (1,679.65)	\$ 48,721.44	\$ -	\$ (505.00)	\$ -	\$ 48,216.44
062 - ELECTION	\$ 52,044.70	\$ 2,585.07	\$ (43,669.10)	\$ 10,960.67	\$ (207.82)	\$ (72.48)	\$ (780.61)	\$ 9,899.76
063 - ELECTION RESERVE FUND	\$ 293.00	\$ -	\$ -	\$ 293.00	\$ -	\$ -	\$ -	\$ 293.00
064 - EMPLOYEE BENEFIT	\$ 955,403.82	\$ 81,951.75	\$ (616,775.45)	\$ 420,580.12	\$ (86.70)	\$ (1,366.63)	\$ -	\$ 419,126.79
070 - EXCISE TAX	\$ 3,516.56	\$ 197.48	\$ -	\$ 3,714.04	\$ -	\$ -	\$ -	\$ 3,714.04
072 - SOUTHWIND EXTENSION DISTRICT	\$ -	\$ 6,568.62	\$ (6,568.62)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
078 - FIRE DIST 2	\$ -	\$ 1,291.34	\$ (1,291.34)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
080 - FIRE DIST 3	\$ -	\$ 10,650.81	\$ (10,650.81)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
084 - FIRE DIST 5	\$ -	\$ 3,885.14	\$ (3,885.14)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
090 - GAME LICENSE	\$ 437.00	\$ 494.00	\$ (384.50)	\$ 546.50	\$ -	\$ -	\$ -	\$ 546.50
092 - HERITAGE TRUST FUND	\$ 18,769.00	\$ 2,313.00	\$ (1,929.00)	\$ 19,153.00	\$ -	\$ -	\$ -	\$ 19,153.00
093 - ROD-TECH FUND	\$ 58,314.46	\$ 4,626.00	\$ (1,464.08)	\$ 61,476.38	\$ -	\$ (2,668.55)	\$ -	\$ 58,807.83
094 - TREASURER - TECH FUND	\$ 16,734.61	\$ 1,156.50	\$ (199.00)	\$ 17,692.11	\$ -	\$ -	\$ -	\$ 17,692.11
095 - CLERK - TECH FUND	\$ 24,756.61	\$ 1,156.50	\$ (2,375.06)	\$ 23,538.05	\$ -	\$ -	\$ -	\$ 23,538.05
097 - SPECIAL LAW ENFORCEMENT	\$ 69,761.33	\$ 5,620.00	\$ (8,336.00)	\$ 67,045.33	\$ -	\$ (942.64)	\$ -	\$ 66,102.69
100 - INSUFFICIENT FUND CHECKS	\$ (14,057.43)	\$ -	\$ (2,766.86)	\$ (16,824.29)	\$ -	\$ -	\$ -	\$ (16,824.29)
102 - ISOLATED & COMP TAX	\$ 190,616.22	\$ 315,196.95	\$ (284,721.19)	\$ 221,091.98	\$ -	\$ -	\$ -	\$ 221,091.98
108 - LANDFILL	\$ 205,285.89	\$ 334,199.05	\$ (267,724.70)	\$ 271,760.24	\$ -	\$ (17,782.27)	\$ (4,486.50)	\$ 249,491.47
114 - MENTAL HEALTH	\$ 20,908.15	\$ 2,822.18	\$ (34.40)	\$ 23,695.93	\$ -	\$ -	\$ -	\$ 23,695.93
116 - MENTAL DISABILITY	\$ 25,092.68	\$ 1,721.51	\$ (27,519.67)	\$ (705.48)	\$ -	\$ -	\$ -	\$ (705.48)
120 - COUNTY SHERIFF/CORRECTIONAL	\$ 495,028.41	\$ 474,255.07	\$ (823,250.99)	\$ 146,032.49	\$ (932.89)	\$ (29,366.53)	\$ (58,244.36)	\$ 57,488.71
200 - NOXIOUS WEED	\$ 82,702.21	\$ 4,623.95	\$ (28,320.51)	\$ 59,005.65	\$ -	\$ (102.55)	\$ (1,037.97)	\$ 57,865.13
202 - NOXIOUS WEED EQUIPMENT FUND	\$ 15,119.09	\$ -	\$ -	\$ 15,119.09	\$ -	\$ -	\$ -	\$ 15,119.09
204 - PROSECUTOR TRAINING	\$ 17,311.59	\$ 289.13	\$ (250.00)	\$ 17,350.72	\$ -	\$ -	\$ -	\$ 17,350.72
212 - R.E. REDEMPTIONS	\$ 150,927.59	\$ 121,647.80	\$ (72,422.94)	\$ 200,152.45	\$ -	\$ -	\$ -	\$ 200,152.45
220 - ROAD AND BRIDGE	\$ 501,265.72	\$ 374,805.42	\$ (746,248.22)	\$ 129,822.92	\$ (1,935.96)	\$ (21,946.59)	\$ (37,657.86)	\$ 68,282.51
222 - ROAD & BRIDGE SALES TAX FUND	\$ 424,683.12	\$ 387,019.83	\$ (209,416.79)	\$ 602,286.16	\$ -	\$ (58,255.22)	\$ -	\$ 544,030.94
224 - ROAD & BRIDGE SP. IMPROVEMENT	\$ 23,517.01	\$ 51,975.11	\$ (15,685.50)	\$ 59,806.62	\$ -	\$ -	\$ -	\$ 59,806.62
226 - RV TAX	\$ 8,962.94	\$ 5,948.80	\$ (6,697.11)	\$ 8,214.63	\$ -	\$ -	\$ -	\$ 8,214.63
228 - SEVERANCE TAX	\$ 210.45	\$ 307.96	\$ -	\$ 518.41	\$ -	\$ -	\$ -	\$ 518.41
234 - S.E.K. LIBRARY GENERAL	\$ -	\$ 3,817.77	\$ (3,817.77)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
236 - S.E.K. LIBRARY EMP BEN	\$ -	\$ 235.00	\$ (235.00)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
237 - SHERIFF FEDERAL FORFEIT FUND	\$ 11,357.66	\$ 12,761.06	\$ -	\$ 24,118.72	\$ -	\$ -	\$ -	\$ 24,118.72
238 - SPEC ALCOHOL & DRUG	\$ 495.35	\$ 97.47	\$ -	\$ 592.82	\$ -	\$ -	\$ -	\$ 592.82
240 - SPECIAL BRIDGE	\$ 14,360.81	\$ 4,402.94	\$ (18,763.75)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
244 - SPECIAL PARKS & RECR	\$ 874.93	\$ -	\$ -	\$ 874.93	\$ -	\$ -	\$ -	\$ 874.93
246 - SPEC PROSECUTOR TRUST-FORFEITU	\$ 85,434.85	\$ 598.15	\$ (1,250.65)	\$ 84,782.35	\$ -	\$ -	\$ -	\$ 84,782.35
247 - SHERIFF'S TRUST-FORFEITURE	\$ 45.30	\$ -	\$ -	\$ 45.30	\$ -	\$ -	\$ -	\$ 45.30
248 - SPECIAL ROAD MACHINERY	\$ 10,829.53	\$ -	\$ -	\$ 10,829.53	\$ -	\$ -	\$ -	\$ 10,829.53
250 - STRAY ANIMAL	\$ 1,042.57	\$ -	\$ -	\$ 1,042.57	\$ -	\$ -	\$ -	\$ 1,042.57
256 - STATE ED BUILDING	\$ -	\$ 4,324.53	\$ (4,324.53)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
257 - SHRF TRUST FORFEITURE 7/1/19	\$ 57,923.58	\$ 589.00	\$ (4,360.78)	\$ 54,151.80	\$ (832.64)	\$ (3,201.20)	\$ -	\$ 50,117.96
258 - STATE INST BLDG.	\$ -	\$ 2,162.16	\$ (2,162.16)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
260 - STATE MOTOR FUND	\$ 15,330.67	\$ 150,297.95	\$ (157,039.20)	\$ 8,589.42	\$ -	\$ -	\$ -	\$ 8,589.42
261 - STATE DRIVERS LICENSE FUND	\$ 667.00	\$ -	\$ -	\$ 667.00	\$ -	\$ -	\$ -	\$ 667.00
262 - STATE MOTOR VEH INSP FEES	\$ 1,340.50	\$ -	\$ -	\$ 1,340.50	\$ -	\$ -	\$ -	\$ 1,340.50
267 - NEIGHBORHOOD REVIT HOLDING FND	\$ 59,799.63	\$ 12,201.91	\$ (15,505.31)	\$ 56,496.23	\$ -	\$ -	\$ -	\$ 56,496.23
268 - TAX ACCOUNT	\$ 137,625.03	\$ 13,001,427.74	\$ (131,242.60)	\$ 13,007,810.17	\$ -	\$ -	\$ -	\$ 13,007,810.17
274 - VEHICLE TAX	\$ 408,748.43	\$ 506,675.75	\$ (463,583.81)	\$ 451,840.37	\$ -	\$ -	\$ -	\$ 451,840.37
275 - COMMERCIAL VEHICLE FEES	\$ 37,607.10	\$ 2,270.04	\$ (1,919.45)	\$ 37,957.69	\$ -	\$ -	\$ -	\$ 37,957.69
276 - WATERSHED #98	\$ -	\$ 939.90	\$ (939.90)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
278 - WATERSHED #102	\$ -	\$ 4,584.69	\$ (4,584.69)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
282 - USD 234 GENERAL	\$ -	\$ 12,057.26	\$ (12,057.26)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
284 - USD 234 EMP BEN	\$ -	\$ 1,230.05	\$ (1,230.05)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
286 - USD 234 CAP OUTLAY	\$ -	\$ 26,435.25	\$ (26,435.25)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
288 - USD 234 GEN SUPP	\$ -	\$ 46,710.41	\$ (46,710.41)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
290 - USD 234 RECREATION	\$ -	\$ 7,207.86	\$ (7,207.86)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
292 - USD 234 BOND & INT	\$ -	\$ 36,970.79	\$ (36,970.79)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
294 - USD 235 GENERAL	\$ -	\$ 1,831.08	\$ (1,831.08)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
296 - USD 235 GEN-SUPP	\$ -	\$ 15,287.14	\$ (15,287.14)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
297 - USD 235 CAP OUTLAY	\$ -	\$ 6,793.27	\$ (6,793.27)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
298 - USD 235 BOND & INT	\$ -	\$ 4,055.35	\$ (4,055.35)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
302 - USD 248 GEN SUPP	\$ -	\$ 198.76	\$ (198.76)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
304 - USD 248 PUB REC	\$ -	\$ 12.09	\$ (12.09)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
306 - USD 248 BOND & INT	\$ -	\$ 115.67	\$ (115.67)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
308 - USD 248 CAP OUTLAY	\$ -	\$ 98.11	\$ (98.11)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
310 - USD 346 GENERAL	\$ -	\$ 396.21	\$ (396.21)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
312 - USD 346 GEN SUPP	\$ -	\$ 1,799.89	\$ (1,799.89)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
314 - USD 346 CAP OUTLAY	\$ -	\$ 764.37	\$ (764.37)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
316 - USD 346 BOND & INT	\$ -	\$ 939.75	\$ (939.75)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
320 - COMM COLLEGE GENERAL	\$ -	\$ 126,921.09	\$ (126,921.09)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
330 - FT SCOTT GENERAL	\$ -	\$ 56,873.34	\$ (56,873.34)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
334 - FT SCOTT LIBRARY	\$ -	\$ 8,597.05	\$ (8,597.05)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
344 - FT SCOTT SPEC ASSESS	\$ -	\$ 750.00	\$ (750.00)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
354 - FT SCOTT FIRE EQUIP	\$ -	\$ 2,790.63	\$ (2,790.63)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
356 - FT SCOTT BOND & INT	\$ -	\$ 1,036.09	\$ (1,036.09)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
358 - SEWER REPAYMENT-LAKE FT SCOTT	\$ (10,957.49)	\$ 6,938.61	\$ -	\$ (4,018.88)	\$ -	\$ -	\$ -	\$ (4,018.88)
370 - BOND SALES TAX - COUNTY JAIL	\$ 1,918,502.37	\$ 409,360.04	\$ (334,372.33)	\$ 1,993,490.08	\$ (510,586.21)	\$ (2,640.00)	\$ -	\$ 1,480,263.87
374 - BLUE CROSS BLUE SHIELD	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00
375 - AMBULANCE SERVICE	\$ 71,862.31	\$ 251,798.69	\$ (325,052.25)	\$ (1,391.25)	\$ (246.45)	\$ (3,116.93)	\$ (30,361.00)	\$ (35,115.63)
377 - EMS EQUIPMENT RESERVE FUND	\$ 25,336.95	\$ 1,193.11	\$ (26,530.06)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
387 - ADDITION SETTLEMENT FUND	\$ 61,542.45	\$ 12,398.13	\$ (4,617.98)	\$ 69,322.60	\$ -	\$ -	\$ -	\$ 69,322.60
397 - CONCEAL CARRY ACCOUNT	\$ 3,339.83	\$ 97.50	\$ -	\$ 3,437.33	\$ -	\$ -	\$ -	\$ 3,437.33
398 - OFFENDER REGISTRATION	\$ 45,579.00	\$ 2,057.50	\$ (259.85)	\$ 47,376.65	\$ -	\$ (50.00)	\$ -	\$ 47,326.65
399 - EMERGENCY SERVICES SALES TAX	\$ 61,855.16	\$ 166,783.45	\$ (175,028.67)	\$ 53,609.94	\$ (53,609.94)	\$ -	\$ -	\$ 0.00
400 - BRONSON GENERAL	\$ -	\$ 1,842.26	\$ (1,842.26)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
408 - BRONSON LIBRARY	\$ -	\$ 399.55	\$ (399.55)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
414 - FULTON GENERAL	\$ -	\$ 1,324.79	\$ (1,324.79)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
420 - MAPLETON GENERAL	\$ -	\$ 123.39	\$ (123.39)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
422 - REDFIELD GENERAL	\$ -	\$ 1,083.98	\$ (1,083.98)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
432 - UNIONTOWN GENERAL	\$ -	\$ 2,553.87	\$ (2,553.87)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
442 - DRYWOOD GENERAL	\$ -	\$ 293.45	\$ (293.45)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
444 - DRYWOOD LIGHT DIST	\$ -	\$ 31.70	\$ (31.70)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
446 - FRANKLIN GENERAL	\$ -	\$ 129.18	\$ (129.18)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
450 - FREEDOM GENERAL	\$ -	\$ 37.40	\$ (37.40)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
452 - MARION GENERAL	\$ -	\$ 1,182.95	\$ (1,182.95)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
466 - MARMATON GENERAL	\$ -	\$ 1.14	\$ (1.14)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
468 - MARMATON CEMETERY	\$ -	\$ 402.22	\$ (402.22)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
470 - MILLCREEK GENERAL	\$ -	\$ 115.98	\$ (115.98)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
472 - OSAGE GENERAL	\$ -	\$ 55.75	\$ (55.75)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
476 - PAWNEE GENERAL	\$ -	\$ 75.42	\$ (75.42)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
478 - PAWNEE CEMETERY	\$ -	\$ 366.58	\$ (366.58)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
480 - SCOTT GENERAL	\$ -	\$ 0.11	\$ (0.11)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
482 - SCOTT CEMETERY	\$ -	\$ 252.92	\$ (252.92)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
484 - TIMBERHILL GENERAL	\$ -	\$ 13.22	\$ (13.22)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
488 - AVONDALE	\$ -	\$ 15.70	\$ (15.70)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
490 - BARNESVILLE	\$ -	\$ 94.14	\$ (94.14)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
492 - CENTERVILLE-WEST PLAINS	\$ -	\$ 334.49	\$ (334.49)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
494 - CHAPEL GROVE	\$ -	\$ 50.19	\$ (50.19)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
496 - CLARKSBURG	\$ -	\$ 205.66	\$ (205.66)	\$ -	\$ -	\$ -	\$ -	\$ 0.00
498 - DAYTON	\$ -	\$ 40.15	\$ (40.15)	\$ -	\$ -	\$ -	\$ -	