

**CITY OF FORT SCOTT,  
KANSAS**

Independent Auditors' Report,  
Financial Statement, and  
Regulatory Required Supplementary Information  
For the Year Ended December 31, 2019

# CITY OF FORT SCOTT, KANSAS

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# Diehl Banwart Bolton

*Certified Public Accountants P.A.*

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## INDEPENDENT AUDITORS' REPORT

To the Mayor and the City Commission  
City of Fort Scott, Kansas

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash, regulatory basis, of the City of Fort Scott, Kansas as of and for the year ended December 31, 2019 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Fort Scott, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Fort Scott, Kansas as of December 31, 2019 or changes in financial position or cash flows thereof for the year then ended.

**Unqualified Opinion on Regulatory Basis of Accounting**

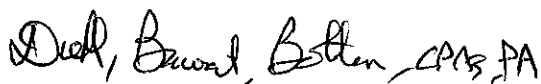
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for the City of Fort Scott, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

**Other Matters****Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis, and the individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis as listed in the table of contents is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide, and for purposes of additional analysis. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

**Prior Year Comparative Numbers**

The 2018 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2018 financial statement upon which we rendered an unqualified opinion dated April 19, 2019. The 2018 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.



DIEHL, BANWART, BOLTON, CPAs PA

June 22, 2020  
Fort Scott, Kansas

# CITY OF FORT SCOTT, KANSAS

## Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis For the Year Ended December 31, 2019

Funds	Beginning		Cash	Expenditures	Ending		Plus Encumbrances		Cash Balances
	Unencumbered	Cash Balances			Unencumbered	Cash Balances	and Accounts	Payable	
	\$	\$	\$	\$	\$	\$	\$	\$	December 31, 2019
General Fund	852,971.66	852,971.66	7,076,785.04	7,070,402.13	859,354.57	859,354.57	84,296.95		943,651.52
Special Purposes Funds:									
Public Library	-	-	252,330.06	252,330.06	-	-	-	-	-
Economic Development	425,859.91	425,859.91	171,812.85	597,672.76	-	-	5,654.30		5,654.30
Special Streets & Highways	161,651.41	161,651.41	723,205.71	563,854.20	321,002.92	321,002.92	8,815.23		329,818.15
Special Parks & Recreation	11,252.45	11,252.45	59,363.98	45,849.41	24,767.02	24,767.02	12,523.00		37,290.02
Special Alcohol & Drugs	9,878.60	9,878.60	31,200.48	6,250.00	34,829.08	34,829.08	-		34,829.08
E911 Telephone Tax	64,934.64	64,934.64	82,121.22	87,721.94	59,333.92	59,333.92	4,705.00		64,038.92
Convention and Visitors Bureau	12,141.52	12,141.52	156,579.58	168,721.10	-	-	2,315.00		2,315.00
Equipment Reserve	-	-	462,405.15	462,405.15	-	-	-		-
Land Bank	1,000.00	1,000.00	-	-	1,000.00	1,000.00	-		1,000.00
EMS	-	-	747,579.75	567,560.93	180,018.82	180,018.82	1,001.54		181,020.36
CDBG Eco Devo Revolving Loan	265,709.35	265,709.35	-	-	265,709.35	265,709.35	-		265,709.35
Bond and Interest Fund									
Debt Service	357,966.85	357,966.85	2,345,031.81	2,078,723.62	624,275.04	624,275.04	-		624,275.04
Capital Project Funds									
CDBG Wall & Scott Building Project	1,235.70	1,235.70	16,650.00	17,258.40	627.30	627.30	-		627.30
KDH&E River Intake Project	-	-	4,925,935.75	2,622,501.90	2,303,433.85	2,303,433.85	1,773,017.33		4,076,451.18
YAT Ellis Park Project	63,408.05	63,408.05	254.00	1,189.51	62,472.54	62,472.54	36.04		62,508.58
Golf Course Clubhouse	-	-	-	-	-	-	-		-
KDOT - Airport Design Ramp	-	-	-	-	-	-	-		-
KDOT - AWOS Runway Lighting	31,836.00	31,836.00	-	-	31,836.00	31,836.00	-		31,836.00
Unsung Heroes Park Project	31,564.32	31,564.32	25,000.00	56,211.04	353.28	353.28	-		353.28
Pednet Grant Project	1,100.00	1,100.00	-	-	1,100.00	1,100.00	-		1,100.00
Airport Runway Expansion Project	15,693.30	15,693.30	-	76,078.53	(60,385.23)	(60,385.23)	165,651.78		105,266.55
Fisher Park Improvements Project	5,739.62	5,739.62	2,750.00	3,985.03	4,504.59	4,504.59	-		4,504.59
College Booster Pump Station Project	-	-	-	-	-	-	-		-
Water Treatment Plant Improvements	-	-	-	-	-	-	-		-
Fire Grant	-	-	4,976.00	93,936.00	(88,960.00)	(88,960.00)	-		(88,960.00)
FAA Electric Vault Grant	-	-	36,000.00	52,122.60	(16,122.60)	(16,122.60)	8,736.11		(7,386.49)
KDOT Design and Planning	-	-	8,000.00	33,293.22	(25,293.22)	(25,293.22)	-		(25,293.22)
Energy Project	-	-	1,534,077.00	1,510,500.00	23,577.00	23,577.00	1,510,500.00		1,534,077.00

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

**CITY OF FORT SCOTT, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis**  
**For the Year Ended December 31, 2019**

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2019
<b>Business Funds:</b>						
Water Utility	\$ 1,178,585.57	\$ 2,922,130.89	\$ 2,946,537.58	\$ 1,154,178.88	\$ 245,713.08	\$ 1,399,891.96
Wastewater Utility	980,672.28	1,778,071.84	1,969,461.09	789,283.03	157,524.51	946,807.54
Stormwater Utility	621,990.72	255,141.23	127,977.88	749,154.07	1,040.50	750,194.57
<b>Trust Funds:</b>						
Fire Insurance Proceeds	-	12,318.80	12,168.80	150.00	-	150.00
20th Century Veterans Memorial	13,753.16	280.00	1,975.00	12,058.16	-	12,058.16
GNAT Project	5,882.75	200.00	112.07	5,970.68	-	5,970.68
Gunn Park Trails	4,374.75	5,487.00	3,800.56	6,061.19	-	6,061.19
Special Law Enforcement Trust	13,357.70	5,484.00	2,657.02	16,184.68	29.99	16,214.67
Safe Grant	2,082.73	1,100.00	477.94	2,704.79	-	2,704.79
Community Gardens	567.61	-	-	567.61	-	567.61
Hospice Care	-	28,141.14	524.02	27,617.12	-	27,617.12
Total Primary Government	5,135,210.65	23,670,413.28	21,434,259.49	7,371,364.44	3,981,560.36	11,352,924.80
Component Units						
Fort Scott Public Library						
General Fund	187,515.82	286,207.70	257,930.78	215,792.74	-	215,792.74
Total Reporting Entity	<u>\$ 5,322,726.47</u>	<u>\$ 23,956,620.98</u>	<u>\$ 21,692,190.27</u>	<u>\$ 7,587,157.18</u>	<u>\$ 3,981,560.36</u>	<u>\$ 11,568,717.54</u>
<b>Composition of Cash</b>						
Primary Government						
General Checking Accounts.....						\$ 11,352,924.80
Total Primary Government						<u>11,352,924.80</u>
Component Units						
Fort Scott Public Library						
Cash in Bank Accounts.....						<u>215,792.74</u>
Total Reporting Entity						<u>\$ 11,568,717.54</u>

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

# CITY OF FORT SCOTT, KANSAS

## Notes to the Financial Statement For the Year Ended December 31, 2019

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of the City of Fort Scott, Kansas has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. The more significant of the City's accounting policies follow.

#### Nature of the Organization

The City of Fort Scott, Kansas (the City) was incorporated as a city of the first class on February 27, 1860, under the provision of K.S.A. 13-101 et seq. The City operates under a Commission-City Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, water and sewer, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services. The City of Fort Scott, Kansas (the City) is a municipal corporation governed by an elected five-member commission.

#### Reporting Entity

This financial statement presents the City of Fort Scott, Kansas (the primary government) and its related municipal entities. Related municipal entities are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

*Discretely Presented Related Municipal Entities.* The related municipal entities section of the financial statement includes the financial data of the discretely presented related municipal entities. These related municipal entities are reported separately to emphasize that they are legally separate from the City. The governing bodies of these component units are appointed by the City.

1. Library Board - The City of Fort Scott Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City. Bond issuances must also be approved by the City.

The Fort Scott Housing Authority operates the City's housing projects. The Housing Authority can sue and be sued, and can buy, sell, or lease real property. Bond ordinances must be approved by the City. The Housing Authority's financial statements should be included with the City's financial statement. However, the statements are omitted in an apparent departure from generally accepted accounting principles.

There are no other separate entities related to the City which should be accounted for in the City's financial statement.



## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the City are as follows:

General Fund - the chief operating fund used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds - funds financed in whole or part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust Funds - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

### Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

As discussed previously, the Fort Scott Housing Authority, a related municipal entity, has been omitted from this financial statement.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. As stated in Note 11, the Economic Development and Special Parks and Recreation Funds were amended this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year-end.

A legal operating budget is not required for certain special purpose funds, capital project funds, and trust funds.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

### Deposits and Investments

Deposits and investments include checking accounts, money market checking accounts, and the state of Kansas Municipal Investment Pool. Kansas statutes permit investment in time deposits and the Kansas Municipal Investment Pool.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1<sup>st</sup> of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20<sup>th</sup> during the year levied with the balance to be paid on or before May 10<sup>th</sup> of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1<sup>st</sup> of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31<sup>st</sup>, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligations bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the Debt Service Fund to finance delinquent special assessments receivable.

Accordingly, special assessments are accounted for within the Debt Service Fund. Special assessments are levied over a ten or fifteen-year period and annual installments are due and payable with annual ad valorem property taxes. The City may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, the special assessment taxes levied are a lien on the property.

Long-Term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Compensated Absences

All regular full-time employees are eligible for vacation benefits. Employees are allowed to accumulate and carry forward a maximum of 160 hours (12 shift days for Fire Department Personnel). Hours accumulated and not taken in excess of these limits at December 31 of each year are lost by the employees. New employees must work a minimum of six months to utilize earned vacation benefits. Unused vacation benefits are paid to employees when employment with the City terminates.

All regular full-time employees are also eligible for sick leave benefits. All regular full-time service employees with 12 years of continuous service will be paid for half of accumulated sick hours on the books upon death or retirement. Unused sick leave benefits are lost when employment with the City terminates unless due to death or retirement. Employees accrue sick leave at the rate of 10 days per year with a maximum of 120 days (six shift days per year with a maximum of 72 shift days for Fire Department Personnel). The City accrues a liability for compensated absences that meet the following criteria:

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Compensated Absences (Continued)**

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria the City has accrued a liability for vacation and sick pay which has been earned but not taken by City employees.

**Pension Plan**

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Firemen's Retirement System, both of which are multi-employer statewide pension plans. The City's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

**Termination and Post Employment Benefits**

No termination benefits are provided to City employees when employment with the City ends except for the accrued compensated absences as discussed in Note 1.

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

**2. COMPLIANCE, STEWARDSHIP, AND ACCOUNTABILITY**

**Compliance With Kansas Statutes**

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the City was in apparent violation with K.S.A. 10-1113, as the City has obligated expenditures in excess of available monies in one fund. However, K.S.A. 10-1,116 provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of Kansas. Accordingly, the City was not deemed to be in violation of the Kansas cash basis laws.

**Compliance With Revenue Bond Covenants**

The City was in apparently in compliance with the Series 2016 General obligation Refunding Bonds as discussed in Note 4.

### **3. DEPOSITS AND INVESTMENTS**

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at the local bank and the Kansas Municipal Investment Pool.

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not have any "peak periods" designated.

At December 31, 2019 the City's carrying amount of deposits was \$9,818,847.80 and the bank balance was \$9,895,688.02. The bank balance was held by one bank resulting in no diversification of credit risk. Of the bank balance, \$278,373.76 was covered by federal depository insurance, and \$9,617,314.26 was collateralized with securities totaling \$12,944,364.94 held by the pledging financial institutions' agents in the City's name.

The City had cash totaling \$1,534,077.00 held in a trust account at a financial institution. The cash was from the proceeds of a lease purchase agreement and is secured by assets of the trust.

The carrying amount of the Library's deposits was \$215,792.74 and the bank balance was \$221,626.38, all of which is covered by FDIC insurance.

### **4. LONG-TERM OBLIGATIONS**

#### General Obligation Bonds

General Obligation Bonds are direct obligations and pledge the full faith and credit of the City. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and business (utility) activities. Debt Service on these bonds therefore are reported in the business funds if they are expected to be repaid from business revenues.

#### Debt Service Requirements

Future requirements of principal and interest are recorded in Note 14.

#### 4. **LONG-TERM OBLIGATIONS** (Continued)

##### Compliance with Bond Covenants

The bond resolution for the Series 2016 General Obligation Refunding Bonds contain the following significant covenants:

- Rates will be charged for the use and services of the Wastewater Utility Fund that will produce revenues sufficient to cover the annual debt service on the 2016 bonds. Net revenues for the year were as follows:

Total Receipts, Wastewater Utility Fund	\$ 1,778,071.84
Total Expenses, Wastewater Utility Fund	\$ 1,969,461.09
Less Capital Outlays - plant	(55,957.04)
Less Capital Outlays - collections	(261,972.54)
Less Capital Outlays - administration	(18,807.00)
Less Transfers Out	(447,525.00)
Adjusted Expenses	\$ 1,185,199.51
Net Revenues	\$ 592,872.33

Net Revenues were apparently sufficient to meet the current year debt service requirement of \$280,393.76.

- Accounts will be established and maintained as follows:

	Account Balance
Operations and maintenance account (60 days of Wastewater Utility Fund expenses)	\$ 197,533.25
Debt Service Account (to maintain a pro-rata amount of debt service due the following year)	70,648.44
Debt Service Reserve Account (125% of the average annual debt service requirements of the 2016 bonds)	250,532.19
Surplus Account (remaining money)	428,093.66
Cash Balance, December 31, 2019	\$ 946,807.54

Account balances equaled or exceeded balances required by the bond resolution.

- The Wastewater Utility System served approximately 2,650 customers as of the beginning and the end of the year.

#### 4. **LONG-TERM OBLIGATIONS** (Continued)

##### Industrial Revenue Bonds

The City has entered into various agreements to induce businesses to locate or expand operations in Fort Scott, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2019, there were no industrial revenue bonds issues outstanding.

##### Compensated Absences

Compensated absences are accrued as detailed in Note 1. Accrued compensated absences as of December 31, 2019, consisted of vacation and sick pay in the amount of \$682,185.10.

#### 5. **DEFINED BENEFIT PENSION PLAN**

##### General Information about the Pension Plan

*Plan description.* The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$236,804.50 for KPERS and \$335,437.54 for KP&F for the year ended December 31, 2019.

**5. DEFINED BENEFIT PENSION PLANS (Continued)**

**Net Pension Liability**

At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,880,657 and \$2,864,139 for KP&F. The net pension liability totaling \$8,900,634,092 was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

The City Library's share of the net pension liability was \$114,347.

**6. SALES TO MAJOR CUSTOMER - ENTERPRISE FUNDS**

During 2019, approximately 49% of the total cubic feet of water and 37% of water sales in the Water Utility Fund were to Consolidated Rural Water District #2, Inc., Bourbon County, Kansas.

**7. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The City manages these risks of loss through various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

**8. DISCLOSURES FOR RELATED MUNICIPAL ENTITIES**

**FORT SCOTT PUBLIC LIBRARY**

The Library's basis of accounting is the same as the City's basis as described in Note 1. The Library is not subject to the budgetary statutes applicable to Cities in the State of Kansas. Copies of the Library's financial statements may be obtained at the Fort Scott Public Library. Cash consists of deposits in bank accounts fully secured by FDIC insurance and securities pledged as disclosed in Note 3. The Library participates in the KPER's retirement system referred to in Note 5. The Library manages exposure to various risks of loss due to torts; theft of, damage to, or destruction to assets; errors and omissions; and injuries to employees; employees health and life; and natural disasters by purchasing various insurance policies.



## 9. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>Transfer To Fund</u>	<u>Transfer From Fund</u>	<u>K.S.A. Statutory Authority</u>	<u>Amount</u>
Special Streets & Highways	General	12-1,119	\$ 500,000.00
KDOT Design and Planning	General	(2)	8,000.00
FAA Electric Vault Grant	General	(2)	36,000.00
Debt Service	General	(1)	735,378.00
Fire Grant	General	(2)	4,976.00
Debt Service	Convention and Visitors Bureau	(1)	14,396.00
Debt Service	Water Utility	(1), 12-825d	796,615.00
Debt Service	Wastewater Utility	(1), 12-825d	447,525.00
Debt Service	Stormwater Utility	(1), 12-825d	68,192.00

(1) These transfers are to transfer money to pay all debt service from the Debt Service Fund.

(2) These transfers are actually reimbursed expenses.

(3) These transfers are to transfer Sales Tax receipts recorded in the General Fund to the Debt Service Fund to pay the debt for which the sales tax receipts are designated for.

## 10. CAPITAL PROJECTS

Capital projects with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
<u>CDBG Wall and Scott Building Project (Fund 253)</u>		
Project Still in Progress		
CDBG Grant	\$ 95,000.00	
Reimbursements or Transfers	87,759.10	
Totals	<u>\$ 182,759.10</u>	<u>\$ 182,131.70</u>
<u>KDH&amp;E River Intake Structure Project (Fund 300)</u>		
Project Still in Progress		
Proceeds from Temporary Notes	<u>\$4,925,935.75</u>	<u>\$2,622,501.90</u>
<u>YAT Ellis Park Project (Fund 309)</u>		
Project still in progress		
Miscellaneous	\$ 801,726.13	
Reimbursements or Transfers	7,978.00	
Totals	<u>\$ 809,704.13</u>	<u>\$ 747,231.59</u>

10. **CAPITAL PROJECTS** (Continued)

	Project Authorization	Expenditures to Date
<u>Golfcourse Clubhouse Project (Fund 315)</u>		
Project Completed		
Private Donations	\$ 54,760.75	
Reimbursements or Transfers	220,314.80	
Totals	<u>\$ 275,075.55</u>	<u>\$ 275,075.55</u>
<u>KDOT-AWOS Runway Lighting Project (Fund 319)</u>		
Project Still in Progress		
Intergovernmental Grant	\$ 109,060.00	
Reimbursements or Transfers	31,836.00	
Totals	<u>\$ 140,896.00</u>	<u>\$ -</u>
<u>Unsung Heroes Park Project (Fund 320)</u>		
Project Still in Progress		
Reimbursements or Transfers	<u>\$ 74,369.40</u>	<u>\$ 74,016.12</u>
<u>Airport Runway Expansion Project (Fund 322)</u>		
Project Still in Progress		
Intergovernmental grant	\$ -	
Reimbursements or Transfers	587,559.55	
Totals	<u>\$ 587,559.55</u>	<u>\$ 587,559.55</u>
<u>Fischer Park Improvements Project (Fund 323)</u>		
Project Still in Progress		
Reimbursements or Transfers	<u>\$ 13,080.72</u>	<u>\$ 8,576.13</u>
<u>Fire Equipment Grant (Fund 326)</u>		
Project Still in Progress		
Intergovernmental grant	\$ 99,524.00	
Reimbursements or Transfers	4,976.00	
Totals	<u>\$ 104,500.00</u>	<u>\$ 93,936.00</u>
<u>FAA Electric Vault Grant (Fund 327)</u>		
Project Still in Progress		
Intergovernmental grant	\$ 360,000.00	
Reimbursements or Transfers	40,000.00	
Totals	<u>\$ 400,000.00</u>	<u>\$ 52,122.60</u>
<u>KDOT Design and Planning Grant (Fund 328)</u>		
Project Still in Progress		
Intergovernmental grant	\$ 152,000.00	
Reimbursements or Transfers	8,000.00	
Totals	<u>\$ 160,000.00</u>	<u>\$ 33,293.22</u>
<u>Energy Project (Fund 329)</u>		
Proceeds from Lease Purchase	<u>\$1,534,077.00</u>	<u>\$1,510,500.00</u>

## 11. BUDGET AMENDMENTS

The budgets for the following funds were amended as follows:

<u>Economic Development Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Cash Receipts		
Other Receipts	\$ 168,000	\$ 168,000
Operating Transfers from Other Funds	-	-
Total Receipts	168,000	168,000
Unencumbered Cash, January 1	425,860	425,860
Resources Available	<u>\$ 593,860</u>	<u>\$ 593,860</u>
Expenditures		
General Government	\$ 228,568	\$ 582,860
Total Expenditures	<u>\$ 228,568</u>	<u>\$ 582,860</u>
<u>Special Parks &amp; Recreation Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Cash Receipts		
Intergovernmental	\$ 12,850	\$ 26,699
Other Receipts	-	28,371
Operating Transfers to Other Funds	-	-
Total Receipts	12,850	55,070
Unencumbered Cash, January 1	11,253	11,253
Resources Available	<u>\$ 24,103</u>	<u>\$ 66,323</u>
Expenditures		
Recreation	\$ 12,850	\$ 55,070
Total Expenditures	<u>\$ 12,850</u>	<u>\$ 55,070</u>

## 12. CONTINGENCIES

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

**13. SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2019 through April 19, 2019 the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

In March of 2020, the country's financial health was severely hurt by a nationwide pandemic known as the Covid 19 Virus. Many businesses and governmental entities were required to shut down due to the pandemic. The County was also shut down for several weeks, and numerous citizens of the County lost their jobs. County citizens were asked to stay at home and numerous businesses considered non essential were required to close. As of the date of this audit, there has been a limited reopening of certain businesses, though some are still required to be closed. The financial impact of this pandemic is almost impossible to determine, though it is very likely that sales tax revenues will be down in 2020. In addition, property tax collections may be delinquent as unemployed citizens may be unable to make their property tax payments as required by law.

**14. LONG-TERM DEBT OBLIGATIONS**

Details about the City's long-term obligations, changes in long term debt, and current maturities and interest for the next five years and in five-year increments through maturity are recorded on the following two pages:

14. **LONG TERM OBLIGATIONS** (Continued)

Issue	Interest Rates	Amount of Issue	Date of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
<u>General Obligation Bonds</u>									
Series 2009 - Streets / Waterline	1.90% - 4.20%	2,005,000	6/1/2009	10/1/2024	\$ 770,000	\$ -	\$ 170,000	\$ 600,000	\$ 29,345
Series 2010-A	1.75% - 3.75%	1,295,000	4/1/2010	10/1/2024	390,000	-	130,000	260,000	13,535
Series 2011-A	1.50% - 3.35%	775,000	3/1/2011	10/1/2021	270,000	-	85,000	185,000	8,748
Series 2011-B	1.25% - 2.05%	3,900,000	12/1/2011	10/1/2021	1,305,000	-	420,000	885,000	24,420
Series 2012-A	2.00% - 2.25%	5,620,000	3/6/2012	8/1/2025	3,100,000	-	415,000	2,685,000	63,635
Series 2012-B	1.00% - 1.75%	1,795,000	8/7/2012	10/1/2022	770,000	-	185,000	585,000	11,593
Series 2016	2.00%-3.125%	5,135,000	6/27/2016	10/1/2045	4,905,000	-	140,000	4,765,000	140,394
Total General Obligation Bonds					11,510,000	-	1,545,000	9,965,000	291,670
<u>Temporary Notes</u>									
Series 2019-1	1.50%	4,925,000	12/19/2019	6/1/2022	-	4,925,000	-	4,925,000	-
<u>Revolving Loans, Kansas Department of Health and Environment &amp; Transportation</u>									
WWTP Improvements-C20 I34402	3.49%	2,169,247	3/8/2001	2/1/2026	332,602	-	90,956	241,646	10,821
Brick Streets and Sidewalks-TR0076	4.00%	400,000	5/6/2008	8/1/2027	110,721	-	10,514	100,207	4,440
Wall Street Klink Project-TR0122	4.00%	400,000	8/4/2009	8/1/2019	18,250	-	18,251	(1)	730
Total Revolving Loans					461,573	-	119,721	341,852	15,991
<u>Capital Leases</u>									
2009 Freight Liner	4.08%	181,607	3/18/2010	4/1/2020	42,351	-	20,752	21,599	1,728
Golf Course	4.00%	396,249	5/1/2012	4/1/2021	107,078	-	44,672	62,406	3,470
Trolley	2.49%	80,000	5/2/2016	5/1/2022	48,108	-	13,322	34,786	1,074
Golf Equipment	3.07%	132,835	2/1/2017	3/1/2021	98,440	-	15,956	82,484	3,389
Pumper Truck	3.19%	462,405	11/1/2019	10/1/2029	-	462,405	-	462,405	-
Energy equipment	3.05%	1,534,077	12/12/2019	10/1/1939	-	1,534,077	-	1,534,077	-
Total Capital Leases					295,977	1,996,482	94,702	2,197,757	9,661
					\$ 12,267,550	\$ 6,921,482	\$ 1,759,423	\$ 17,429,609	\$ 317,322

14. LONG TERM OBLIGATIONS (Continued)

Issue	Interest Rates	Amount of Issue	Date of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
<u>General Obligation Bonds</u>									
Series 2009 - Streets / Waterline	1.90% - 4.20%	2,005,000	6/1/2009	10/1/2024	\$ 770,000	\$ -	\$ 170,000	\$ 600,000	\$ 29,345
Series 2010-A	1.75% - 3.75%	1,295,000	4/1/2010	10/1/2024	390,000	-	130,000	260,000	13,535
Series 2011-A	1.50% - 3.35%	775,000	3/1/2011	10/1/2021	270,000	-	85,000	185,000	8,748
Series 2011-B	1.25% - 2.05%	3,900,000	12/1/2011	9/1/2021	1,305,000	-	420,000	885,000	24,420
Series 2012-A	2.00% - 2.25%	5,620,000	3/6/2012	8/1/2025	3,100,000	-	415,000	2,685,000	63,635
Series 2012-B	1.00% - 1.75%	1,795,000	8/7/2012	10/1/2022	770,000	-	185,000	585,000	11,593
Series 2016	2.00%-3.125%	5,135,000	6/27/2016	10/1/2045	4,905,000	-	140,000	4,765,000	140,394
Total General Obligation Bonds					11,510,000	-	1,545,000	9,965,000	291,670
<u>Temporary Notes</u>									
Series 2019-1	1.50%	4,925,000	12/19/2019	6/1/2022	-	4,925,000	-	4,925,000	-
<u>Revolving Loans, Kansas Department of Health and Environment &amp; Transportation</u>									
WWTP Improvements-C20 134402	3.49%	2,169,247	3/8/2001	2/1/2026	332,602	-	90,956	241,646	10,821
Brick Streets and Sidewalks-TR0076	4.00%	400,000	5/6/2008	8/1/2027	110,721	-	10,514	100,207	4,440
Wall Street Klink Project-TR0122	4.00%	176,128	8/4/2009	8/1/2019	18,250	-	18,250	-	730
Total Revolving Loans					461,573	-	119,720	341,853	15,991
<u>Capital Leases</u>									
2009 Freight Liner	4.08%	181,607	3/18/2010	4/1/2020	42,351	-	20,752	21,599	1,728
Golf Course	4.00%	396,249	5/1/2012	4/1/2021	107,078	-	44,672	62,406	3,470
Trolley	2.49%	80,000	5/2/2016	5/1/2022	48,108	-	13,322	34,786	1,074
Golf Equipment	3.07%	132,835	2/1/2017	3/1/2021	98,440	-	15,956	82,484	3,389
Pumper Truck	3.19%	462,405	11/1/2019	10/1/2029	-	462,405	-	462,405	-
Energy equipment	3.05%	1,534,077	12/12/2019	10/1/1939	-	1,534,077	-	1,534,077	-
Total Capital Leases					295,977	1,996,482	94,702	2,197,757	9,661
					\$ 12,267,550	\$ 6,921,482	\$ 1,759,422	\$ 17,429,610	\$ 317,322

14. LONG TERM OBLIGATIONS (Continued)

Issue	2020	2021	2022	2023	2024	2025	2030	2035	2040	2045	Totals
<b>Principal</b>											
General Obligation Bonds	\$ 1,445,000	\$ 1,480,000	\$ 970,000	\$ 780,000	\$ 800,000	\$ 1,320,000	\$ 975,000	\$ 1,135,000	\$ 915,000	\$ 145,000	\$ 9,965,000
Temporary Notes	-	-	4,925,000	-	-	-	-	-	-	-	4,925,000
Revolving Loans, Kansas Department of Health & Environment & Transportation	105,094	108,847	61,846	12,305	12,798	40,963	-	-	-	-	341,853
Capital Leases	189,960	172,147	88,243	86,192	91,480	546,072	428,826	594,837	-	-	2,197,757
Total Principal	\$ 1,740,054	\$ 1,760,994	\$ 6,045,089	\$ 878,497	\$ 904,278	\$ 1,907,035	\$ 1,403,826	\$ 1,729,837	\$ 915,000	\$ 145,000	\$ 17,429,610
<b>Interest</b>											
General Obligation Bonds	\$ 258,666	\$ 227,561	\$ 194,414	\$ 170,984	\$ 151,171	\$ 565,094	\$ 421,969	\$ 266,569	\$ 96,863	\$ 4,531	\$ 2,357,822
Temporary Notes	70,181	73,875	36,938	-	-	-	-	-	-	-	180,994
Revolving Loans, Kansas Department of Health & Environment & Transportation	11,637	7,884	3,996	2,649	2,156	3,305	-	-	-	-	31,627
Capital Leases	57,212	61,353	56,368	53,769	51,104	209,044	131,749	56,692	-	-	677,291
Total Interest	\$ 397,696	\$ 370,673	\$ 291,716	\$ 227,402	\$ 204,431	\$ 777,443	\$ 553,718	\$ 323,261	\$ 96,863	\$ 4,531	\$ 3,247,734
Total Principal and Interest	\$ 2,137,750	\$ 2,131,667	\$ 6,336,805	\$ 1,105,899	\$ 1,108,709	\$ 2,684,478	\$ 1,957,544	\$ 2,053,098	\$ 1,011,863	\$ 149,531	\$ 20,677,344

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**



## CITY OF FORT SCOTT, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 8,338,209.00	\$ 4,237.62	\$ 8,342,446.62	\$ 7,070,402.13	\$ (1,272,044.49)
Special Purposes Funds:					
Public Library	258,966.00	-	258,966.00	252,330.06	(6,635.94)
Economic Development	582,860.00	-	582,860.00	597,672.76	14,812.76
Special Streets & Highways	777,696.00	-	777,696.00	563,854.20	(213,841.80)
Special Parks & Recreation	55,070.00	-	55,070.00	45,849.41	(9,220.59)
Special Alcohol & Drugs	12,850.00	-	12,850.00	6,250.00	(6,600.00)
E911 Telephone Tax	135,513.00	-	135,513.00	87,721.94	(47,791.06)
Convention and Visitors Bureau	186,375.00	-	186,375.00	168,721.10	(17,653.90)
CDBG Eco Devo Revolving Loan	-	-	-	-	-
Bond and Interest Fund					
Debt Service	2,505,155.00	-	2,505,155.00	2,078,723.62	(426,431.38)
Business Funds:					
Water Utility	4,064,674.00	-	4,064,674.00	2,946,537.58	(1,118,136.42)
Wastewater Utility	2,934,605.00	-	2,934,605.00	1,969,461.09	(965,143.91)
Stormwater Utility	780,846.00	-	780,846.00	127,977.88	(652,868.12)
	<u>\$ 20,632,819.00</u>				

## CITY OF FORT SCOTT, KANSAS

## GENERAL FUND

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

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual	2019 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 1,465,610.87	\$ 1,436,808.97	\$ 1,528,888.00	\$ (92,079.03)
Delinquent	20,256.34	66,004.40	23,215.00	42,789.40
Motor vehicle	172,951.62	191,520.88	187,105.00	4,415.88
Special assessments	17,983.48	8,552.99	10,000.00	(1,447.01)
Sales tax	3,263,917.25	3,185,809.56	3,306,240.00	(120,430.44)
Payments in lieu of taxes	32,971.24	31,075.81	32,972.00	(1,896.19)
Intergovernmental				
State special alcohol tax	15,128.61	31,200.49	12,850.00	18,350.49
Utility franchise taxes	1,401,319.42	1,264,075.42	1,372,175.00	(108,099.58)
KDOT STEP Grant-Federal	1,666.39	1,506.26	-	1,506.26
DARE grant	-	-	-	-
Licenses and Permits				
Licenses and permits	21,538.00	20,648.00	15,000.00	5,648.00
Other fees	1,017.50	1,834.00	1,650.00	184.00
Fines, Forfeitures and Penalties				
Municipal court fines	69,634.26	100,070.79	120,000.00	(19,929.21)
Charges for Services				
Shelter House Rental & Camping fees	12,505.90	10,495.00	10,725.00	(230.00)
Memorial Hall receipts	1,300.00	1,000.00	-	1,000.00
Lease income	720.00	360.00	-	360.00
Aquatic Center receipts	56,358.68	49,519.59	58,137.00	(8,617.41)
Baseball complex receipts	56,462.99	41,013.41	43,625.00	(2,611.59)
Golf course receipts	196,821.99	241,153.15	183,687.00	57,466.15
Buck Run Com Center receipts	53,459.40	41,227.60	41,074.00	153.60
Airport revenue	313,482.12	168,966.36	380,336.00	(211,369.64)
Use of Money and Property				
Interest earned	1,340.42	1,300.81	1,000.00	300.81
Sales of property	-	11,440.56	-	11,440.56
Other Income				
Miscellaneous	16,479.86	10,893.58	15,000.00	(4,106.42)
Reimbursed Expenses	31,724.01	28,731.36	26,000.00	2,731.36
Ballfield Reimbursement from USD	86,896.33	29,051.05	36,000.00	(6,948.95)
Mercy Hospital participation	33,600.00	-	45,000.00	(45,000.00)
Dispatching services	80,000.00	102,525.00	80,000.00	22,525.00
Total Receipts	<u>7,425,146.68</u>	<u>7,076,785.04</u>	<u>\$ 7,530,679.00</u>	<u>\$ (453,893.96)</u>

**CITY OF FORT SCOTT, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 <u>Actual</u>	2019 <u>Actual</u>	2019 <u>Budget</u>	Variance - Over <u>(Under)</u>
Expenditures				
City Commission				
Contractual services	\$ 1,821.74	\$ 1,450.97	\$ 3,550.00	\$ (2,099.03)
Commodities	745.97	869.85	750.00	119.85
City Manager				
Personal services	56,767.67	56,836.66	55,022.00	1,814.66
Contractual services	7,006.17	13,470.41	6,600.00	6,870.41
Commodities	2,200.83	2,208.65	3,100.00	(891.35)
Capital outlay	24.99	-	-	-
City Attorney				
Personal services	56,111.12	39,329.70	56,378.00	(17,048.30)
Contractual services	16,392.07	16,553.50	26,500.00	(9,946.50)
Commodities	266.34	553.00	200.00	353.00
Finance				
Personal services	86,304.95	86,697.48	83,480.00	3,217.48
Contractual services	19,493.64	16,137.05	13,800.00	2,337.05
Commodities	2,136.73	3,225.09	2,950.00	275.09
Capital outlay	2,106.59	1,495.69	-	1,495.69
Human Resources				
Personal services	31,933.71	33,304.25	31,205.00	2,099.25
Contractual services	13,488.54	18,352.94	13,800.00	4,552.94
Commodities	1,813.78	777.47	1,200.00	(422.53)
Capital outlay	599.98	-	-	-
City Clerk				
Personal services	34,109.05	38,887.32	36,278.00	2,609.32
Contractual services	4,956.79	2,978.48	5,050.00	(2,071.52)
Commodities	2,882.61	1,604.03	2,700.00	(1,095.97)
Capital outlay	471.48	629.40	-	629.40
Economic Development				
Personal services	128,414.35	134,740.23	138,927.00	(4,186.77)
Contractual services	146,677.46	80,168.34	92,150.00	(11,981.66)
Commodities	1,598.86	1,656.56	2,400.00	(743.44)
Capital outlay	554.03	-	-	-
Municipal Court				
Personal services	54,821.05	55,339.03	58,274.00	(2,934.97)
Contractual services	4,313.90	5,049.71	5,350.00	(300.29)
Commodities	24.10	125.15	50.00	75.15
Information Systems				
Personal services	24,238.66	60,056.84	31,028.00	29,028.84
Contractual services	34,392.69	24,876.21	37,750.00	(12,873.79)
Commodities	1,211.33	-	1,650.00	(1,650.00)
Capital outlay	13,448.70	29,218.14	40,000.00	(10,781.86)
General Government				
Contractual services	291,733.53	323,384.41	302,160.00	21,224.41
Commodities	19,177.68	25,169.13	12,950.00	12,219.13
Capital outlay	36,457.17	57,226.50	150,795.00	(93,568.50)

**CITY OF FORT SCOTT, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 <u>Actual</u>	2019 <u>Actual</u>	2019 <u>Budget</u>	Variance - Over <u>(Under)</u>
Expenditures				
Police				
Personal services	\$ 1,209,648.07	\$ 1,269,714.41	\$ 1,283,162.00	\$ (13,447.59)
Contractual services	83,307.40	91,919.65	70,430.00	21,489.65
Commodities	84,887.48	92,518.78	72,500.00	20,018.78
Capital outlay	7,120.70	65,229.39	90,000.00	(24,770.61)
Fire				
Personal services	778,640.80	821,319.96	895,689.00	(74,369.04)
Contractual services	70,713.19	65,346.68	67,725.00	(2,378.32)
Commodities	88,234.98	74,191.54	74,600.00	(408.46)
Capital outlay	9,358.90	19,854.47	22,500.00	(2,645.53)
Communications				
Personal services	430,468.32	454,318.56	444,349.00	9,969.56
Contractual services	12,906.09	14,134.71	12,400.00	1,734.71
Commodities	4,648.51	6,180.13	5,600.00	580.13
Capital outlay	7,281.84	915.90	-	915.90
Animal Control				
Personal services	40,363.97	42,769.86	42,316.00	453.86
Contractual services	3,701.80	4,524.94	4,620.00	(95.06)
Commodities	2,625.28	2,756.37	5,300.00	(2,543.63)
Capital outlay	3,421.71	-	-	-
City Codes				
Personal services	154,682.48	177,548.84	169,539.00	8,009.84
Contractual services	112,202.86	108,368.17	129,850.00	(21,481.83)
Commodities	6,337.47	8,019.93	6,500.00	1,519.93
Capital outlay	7,504.72	-	-	-
Airport				
Personal services	129,784.85	109,117.74	127,526.00	(18,408.26)
Contractual services	53,538.57	42,457.25	30,360.00	12,097.25
Commodities	323,912.76	149,581.94	323,724.00	(174,142.06)
Capital outlay	12,502.49	2,456.52	-	2,456.52
Parks				
Personal services	160,682.58	134,485.21	174,327.00	(39,841.79)
Contractual services	36,129.79	46,541.74	34,850.00	11,691.74
Commodities	57,115.06	49,149.38	59,000.00	(9,850.62)
Capital outlay	10,760.83	-	-	-
Ballfield				
Personal services	45,162.67	41,765.17	44,612.00	(2,846.83)
Contractual services	38,856.15	36,610.01	41,600.00	(4,989.99)
Commodities	17,534.21	20,444.82	25,500.00	(5,055.18)
Capital outlay	26,826.99	1,597.01	20,000.00	(18,402.99)
Aquatic Center				
Personal services	65,805.84	66,352.55	67,313.00	(960.45)
Contractual services	17,073.86	16,880.94	18,700.00	(1,819.06)
Commodities	31,091.53	21,647.23	27,978.00	(6,330.77)
Capital outlay	24,746.63	1,951.65	-	1,951.65

**CITY OF FORT SCOTT, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 <u>Actual</u>	2019 <u>Actual</u>	2019 <u>Budget</u>	Variance - Over <u>(Under)</u>
Expenditures				
Golf Course				
Personal services	\$ 249,675.94	\$ 258,473.64	\$ 242,819.00	\$ 15,654.64
Contractual services	52,593.74	38,002.23	47,850.00	(9,847.77)
Commodities	93,065.88	95,121.02	85,000.00	10,121.02
Capital outlay	8,227.99	1,081.56	-	1,081.56
Buck Run Community Center				
Personal services	22,768.09	23,831.88	18,981.00	4,850.88
Contractual services	123,828.70	117,488.26	107,900.00	9,588.26
Commodities	18,692.62	18,019.52	17,000.00	1,019.52
Capital outlay	23,928.39	1,601.25	-	1,601.25
Grand Memorial Hall				
Contractual services	11,430.53	14,063.73	14,250.00	(186.27)
Commodities	11,604.28	4,390.52	1,600.00	2,790.52
Capital outlay	8,426.25	20,930.88	-	20,930.88
Reserve	-	-	500,000.00	(500,000.00)
Operating Transfers to Other Funds				
Special Streets & Highways	500,000.00	500,000.00	500,000.00	-
Debt Service	749,949.00	735,378.00	735,378.00	-
Golf Course Clubhouse	8,787.00	-	-	-
KDOT Airport Design Ramp Project	-	-	-	-
KDOT AWAS Runway Lighting	31,836.00	-	-	-
Fire Grant	-	4,976.00	-	4,976.00
FAA Electric Vault Grant	-	36,000.00	-	36,000.00
KDOT Design and Planning	-	8,000.00	-	8,000.00
Airport Runway Expansion	-	-	-	-
Water Utility	87,977.00	-	129,407.00	(129,407.00)
Wastewater Utility	319,813.00	-	329,407.00	(329,407.00)
Subtotal			8,338,209.00	
Adjustments for Qualifying for Budget Credits				
Grants	-	-	1,506.26	(1,506.26)
Reimbursements in excess of budget	-	-	2,731.36	(2,731.36)
Total Expenditures	<u>7,590,884.05</u>	<u>7,070,402.13</u>	<u>\$ 8,342,446.62</u>	<u>\$(1,272,044.49)</u>
Receipts Over (Under) Expenditures	(165,737.37)	6,382.91		
Unencumbered Cash, Beginning	<u>1,018,709.03</u>	<u>852,971.66</u>		
Unencumbered Cash, Ending	<u>\$ 852,971.66</u>	<u>\$ 859,354.57</u>		

**CITY OF FORT SCOTT, KANSAS****PUBLIC LIBRARY FUND**

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

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 <u>Actual</u>	2019 <u>Actual</u>	2019 <u>Budget</u>	Variance - Over <u>(Under)</u>
Receipts				
Taxes				
Ad Valorem property tax	\$ 218,296.47	\$ 214,029.58	\$ 227,725.00	\$ (13,695.42)
Delinquent	2,946.84	9,776.88	3,378.00	6,398.88
Motor vehicle tax	25,759.75	28,523.60	27,863.00	660.60
	<u>247,003.06</u>	<u>252,330.06</u>	<u>\$ 258,966.00</u>	<u>\$ (6,635.94)</u>
Total Receipts				
Expenditures				
Recreation				
Appropriation to Library Board	<u>247,003.06</u>	<u>252,330.06</u>	<u>\$ 258,966.00</u>	<u>\$ (6,635.94)</u>
Total Expenditures	<u>247,003.06</u>	<u>252,330.06</u>	<u>\$ 258,966.00</u>	<u>\$ (6,635.94)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**CITY OF FORT SCOTT, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

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

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual	2019 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ -	\$ -	\$ -	\$ -
Delinquent	-	15.52	-	15.52
Motor vehicle tax	-	-	-	-
Use of Property and Money				
Lease Income	162,166.64	167,999.96	157,000.00	10,999.96
Other Receipts				
Miscellaneous	671.75	3,797.37	-	3,797.37
Total Receipts	<u>162,838.39</u>	<u>171,812.85</u>	<u>\$ 157,000.00</u>	<u>\$ 14,812.85</u>
Expenditures				
Economic Development				
Contractual services	222,005.13	158,363.86	\$ 140,000.00	\$ 18,363.86
Commodities	27,945.67	22,346.50	40,000.00	(17,653.50)
Capital outlay	8,296.39	416,962.40	354,292.00	62,670.40
Reserve	-	-	48,568.00	(48,568.00)
Total Expenditures	<u>258,247.19</u>	<u>597,672.76</u>	<u>\$ 582,860.00</u>	<u>\$ 14,812.76</u>
Receipts Over (Under) Expenditures	(95,408.80)	(425,859.91)		
Unencumbered Cash, Beginning	<u>521,268.71</u>	<u>425,859.91</u>		
Unencumbered Cash, Ending	<u>\$ 425,859.91</u>	<u>\$ -</u>		

**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL STREETS & HIGHWAYS FUND**

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

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual	2019 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State gasoline tax	\$ 212,060.81	\$ 213,326.95	\$ 210,740.00	\$ 2,586.95
State connecting links	7,403.99	9,878.76	7,400.00	2,478.76
Other Receipts				
Reimbursed expenses	67.11	-	-	-
Operating Transfer from Other Fund				
General	500,000.00	500,000.00	500,000.00	-
Total Receipts	<u>719,531.91</u>	<u>723,205.71</u>	<u>\$ 718,140.00</u>	<u>\$ 5,065.71</u>
Expenditures				
Public Streets				
Personal services	325,350.82	326,885.14	\$ 380,371.00	\$ (53,485.86)
Contractual services	36,093.17	27,258.65	27,000.00	258.65
Commodities	95,161.65	90,811.44	107,350.00	(16,538.56)
Capital outlay	186,951.47	118,898.97	262,975.00	(144,076.03)
Operating Transfers to Other Funds				
Debt Service	9,900.00	-	-	-
Total Expenditures	<u>653,457.11</u>	<u>563,854.20</u>	<u>\$ 777,696.00</u>	<u>\$ (213,841.80)</u>
Receipts Over (Under) Expenditures	66,074.80	159,351.51		
Unencumbered Cash, Beginning	<u>95,576.61</u>	<u>161,651.41</u>		
Unencumbered Cash, Ending	<u>\$ 161,651.41</u>	<u>\$ 321,002.92</u>		



**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL PARKS & RECREATION FUND**

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

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 <u>Actual</u>	2019 <u>Actual</u>	2019 <u>Budget</u>	Variance - Over <u>(Under)</u>
Receipts				
Intergovernmental				
State special alcohol tax	\$ 15,128.61	\$ 31,200.48	\$ 26,699.00	\$ 4,501.48
Other Receipts				
Miscellaneous	<u>2,579.01</u>	<u>28,163.50</u>	<u>28,371.00</u>	<u>(207.50)</u>
Total Receipts	<u>17,707.62</u>	<u>59,363.98</u>	<u>\$ 55,070.00</u>	<u>\$ 4,293.98</u>
Expenditures				
Recreation				
Contractual services	7,200.00	5,000.00	\$ 55,070.00	\$ (50,070.00)
Capital outlay	<u>2,358.00</u>	<u>40,849.41</u>	<u>-</u>	<u>40,849.41</u>
Total Expenditures	<u>9,558.00</u>	<u>45,849.41</u>	<u>\$ 55,070.00</u>	<u>\$ (9,220.59)</u>
Receipts Over (Under) Expenditures	8,149.62	13,514.57		
Unencumbered Cash, Beginning	<u>3,102.83</u>	<u>11,252.45</u>		
Unencumbered Cash, Ending	<u>\$ 11,252.45</u>	<u>\$ 24,767.02</u>		

**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL ALCOHOL & DRUGS FUND**

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

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>2018</u> Actual	<u>2019</u> Actual	<u>2019</u> Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	\$ 15,128.60	\$ 31,200.48	\$ 12,850.00	\$ 18,350.48
Total Receipts	<u>15,128.60</u>	<u>31,200.48</u>	<u>\$ 12,850.00</u>	<u>\$ 18,350.48</u>
Expenditures				
Public Safety				
Contractual services	<u>5,250.00</u>	<u>6,250.00</u>	\$ 12,850.00	\$ (6,600.00)
Total Expenditures	<u>5,250.00</u>	<u>6,250.00</u>	<u>\$ 12,850.00</u>	<u>\$ (6,600.00)</u>
Receipts Over (Under) Expenditures	9,878.60	24,950.48		
Unencumbered Cash, Beginning	<u>-</u>	<u>9,878.60</u>		
Unencumbered Cash, Ending	<u>\$ 9,878.60</u>	<u>\$ 34,829.08</u>		

**CITY OF FORT SCOTT, KANSAS**  
**E911 TELEPHONE TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2019 Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Intergovernmental				
Special telephone tax	<u>\$ 80,023.20</u>	<u>\$ 82,121.22</u>	<u>\$ 81,855.00</u>	<u>\$ 266.22</u>
Total Receipts	<u>80,023.20</u>	<u>82,121.22</u>	<u>\$ 81,855.00</u>	<u>\$ 266.22</u>
Expenditures				
Public Safety				
Contractual services	56,225.81	66,410.58	\$ 68,500.00	\$ (2,089.42)
Capital outlay	<u>9,064.95</u>	<u>21,311.36</u>	<u>67,013.00</u>	<u>(45,701.64)</u>
Total Expenditures	<u>65,290.76</u>	<u>87,721.94</u>	<u>\$ 135,513.00</u>	<u>\$ (47,791.06)</u>
Receipts Over (Under) Expenditures	14,732.44	(5,600.72)		
Unencumbered Cash, Beginning	<u>50,202.20</u>	<u>64,934.64</u>		
Unencumbered Cash, Ending	<u>\$ 64,934.64</u>	<u>\$ 59,333.92</u>		

**CITY OF FORT SCOTT, KANSAS**  
**CONVENTION AND VISITORS BUREAU FUND**

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

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual	2019 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State guest tax	\$ 128,481.16	\$ 141,241.22	\$ 140,000.00	\$ 1,241.22
Other Receipts				
Miscellaneous	28,398.32	15,338.36	15,000.00	338.36
Total Receipts	<u>156,879.48</u>	<u>156,579.58</u>	<u>\$ 155,000.00</u>	<u>\$ 1,579.58</u>
Expenditures				
Economic Development				
Personal services	101,376.93	92,813.71	\$ 107,724.00	\$ (14,910.29)
Contractual services	61,566.10	54,205.09	47,500.00	6,705.09
Commodities	18,129.11	7,306.30	11,700.00	(4,393.70)
Capital outlay	14,002.48	-	5,055.00	(5,055.00)
Operating Transfers to Other Fund				
Debt Service	14,395.96	14,396.00	14,396.00	-
Total Expenditures	<u>209,470.58</u>	<u>168,721.10</u>	<u>\$ 186,375.00</u>	<u>\$ (17,653.90)</u>
Receipts Over (Under) Expenditures	(52,591.10)	(12,141.52)		
Unencumbered Cash, Beginning	64,732.62	12,141.52		
Unencumbered Cash, Ending	<u>\$ 12,141.52</u>	<u>\$ -</u>		

**CITY OF FORT SCOTT, KANSAS**  
**EQUIPMENT RESERVE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Proceeds from capital lease	\$ -	\$ 462,405.15
Operating Transfers from Other Funds	-	-
Total Receipts	-	462,405.15
Expenditures		
Public Safety		
Capital outlay	-	462,405.15
Total Expenditures	-	462,405.15
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

## CITY OF FORT SCOTT, KANSAS

## LAND BANK FUND

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

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,000.00	1,000.00
Unencumbered Cash, Ending	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>

**CITY OF FORT SCOTT, KANSAS**  
**EMS SERVICES FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual	2019 Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Reimbursements from Bourbon Count	\$ -	\$ 747,579.75	\$ 993,242.00	\$ (245,662.25)
Total Receipts	-	747,579.75	\$ 993,242.00	\$ (245,662.25)
Expenditures				
Public Health				
Personal services	-	518,325.33	\$ 810,242.00	\$ (291,916.67)
Contractual services	-	15,246.61	47,800.00	(32,553.39)
Commodities	-	32,790.62	135,200.00	(102,409.38)
Capital outlay	-	1,198.37	-	1,198.37
Total Expenditures	-	567,560.93	\$ 993,242.00	\$ (425,681.07)
Receipts Over (Under) Expenditures	-	180,018.82		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 180,018.82		

**CITY OF FORT SCOTT, KANSAS**  
**CDBG ECO DEVO REVOLVING LOAN FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Use of Property and Money		
Loan repayments	-	-
Total Receipts	-	-
Expenditures		
Economic Development		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	265,709.35	265,709.35
Unencumbered Cash, Ending	<u>\$ 265,709.35</u>	<u>\$ 265,709.35</u>



**CITY OF FORT SCOTT, KANSAS****DEBT SERVICE FUND**

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

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual	2019 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 244,747.28	\$ 239,940.23	\$ 255,319.00	\$ (15,378.77)
Delinquent	3,353.31	11,006.39	3,840.00	7,166.39
Motor vehicle	28,877.24	31,979.19	31,240.00	739.19
Operating Transfers from Other Funds				
General	749,949.00	735,378.00	735,378.00	-
Special Streets and Highways	9,900.00	-	-	-
Convention and Visitors Bureau	14,395.96	14,396.00	14,396.00	-
Water Utility	664,281.11	796,615.00	796,615.00	-
Wastewater Utility	452,736.00	447,525.00	447,525.00	-
Stormwater Utility	79,963.80	68,192.00	68,192.00	-
Total Receipts	<u>2,248,203.70</u>	<u>2,345,031.81</u>	<u>\$ 2,352,505.00</u>	<u>\$ (7,473.19)</u>
Expenditures				
Debt Service on GO Bonds				
Principal	1,505,000.02	1,545,000.00	\$ 2,312,645.00	\$ (767,645.00)
Interest	322,148.74	291,668.76	-	291,668.76
Debt Service on Revolving loans				
Principal	115,548.19	119,720.66	-	119,720.66
Interest	20,192.61	15,991.02	-	15,991.02
Other	-	-	-	-
Debt Service Lease Purchasea	154,708.21	104,363.18	106,344.00	(1,980.82)
Miscellaneous	<u>1,980.00</u>	<u>1,980.00</u>	<u>86,166.00</u>	<u>(84,186.00)</u>
Total Expenditures	<u>2,119,577.77</u>	<u>2,078,723.62</u>	<u>\$ 2,505,155.00</u>	<u>\$ (426,431.38)</u>
Receipts Over (Under) Expenditures	128,625.93	266,308.19		
Unencumbered Cash, Beginning	<u>229,340.92</u>	<u>357,966.85</u>		
Unencumbered Cash, Ending	<u>\$ 357,966.85</u>	<u>\$ 624,275.04</u>		

**CITY OF FORT SCOTT, KANSAS**  
**CDBG WALL AND SCOTT BUILDING PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Intergovernmental		
Federal Grant	\$ 78,350.00	\$ 16,650.00
Other Receipts		
Miscellaneous	87,759.00	-
	<u>166,109.00</u>	<u>16,650.00</u>
Total Receipts		
	<u>166,109.00</u>	<u>16,650.00</u>
Expenditures		
General Government		
Capital outlay	164,698.30	17,258.40
	<u>164,698.30</u>	<u>17,258.40</u>
Total Expenditures		
	<u>164,698.30</u>	<u>17,258.40</u>
Receipts Over (Under) Expenditures	1,410.70	(608.40)
Unencumbered Cash, Beginning	(175.00)	1,235.70
	<u>(175.00)</u>	<u>1,235.70</u>
Unencumbered Cash, Ending	<u>\$ 1,235.70</u>	<u>\$ 627.30</u>

**CITY OF FORT SCOTT, KANSAS**  
**KDH&E RIVER INTAKE STRUCTURE PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>2018</u> Actual	<u>2019</u> Actual
Receipts		
Other Receipts		
Proceeds from temporary notes	\$ -	\$ 4,925,935.75
Operating Transfers from Other Funds		
Water Utility	-	-
	<u>-</u>	<u>-</u>
Total Receipts	<u>-</u>	<u>4,925,935.75</u>
Expenditures		
Public Works		
Contractual services	<u>161,540.76</u>	<u>2,622,501.90</u>
	<u>161,540.76</u>	<u>2,622,501.90</u>
Total Expenditures	<u>161,540.76</u>	<u>2,622,501.90</u>
Receipts Over (Under) Expenditures	(161,540.76)	2,303,433.85
Unencumbered Cash, Beginning	<u>161,540.76</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 2,303,433.85</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**YAT ELLIS PARK PROJECT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 6,353.00	\$ 254.00
Total Receipts	6,353.00	254.00
Expenditures		
Recreation		
Contractual services	8,827.18	1,189.51
Capital outlay	15,205.92	-
Total Expenditures	24,033.10	1,189.51
Receipts Over (Under) Expenditures	(17,680.10)	(935.51)
Unencumbered Cash, Beginning	81,088.15	63,408.05
Unencumbered Cash, Ending	\$ 63,408.05	\$ 62,472.54

**CITY OF FORT SCOTT, KANSAS**  
**GOLF COURSE CLUBHOUSE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Donations	\$ -	\$ -
Operating Transfers from Other Funds		
General	8,787.00	-
Total Receipts	8,787.00	-
Expenditures		
Recreation		
Capital outlay	82,649.78	-
Total Expenditures	82,649.78	-
Receipts Over (Under) Expenditures	(73,862.78)	-
Unencumbered Cash, Beginning	73,862.78	-
Unencumbered Cash, Ending	\$ -	\$ -

**CITY OF FORT SCOTT, KANSAS**  
**KDOT - AIRPORT DESIGN RAMP FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Intergovernmental		
Federal Grant-FAA	\$ 15,724.01	\$ -
Operating Transfer from Other Fund		
General	-	-
Total Receipts	15,724.01	-
Expenditures		
Public Transportation		
Capital outlay	15,724.01	-
Total Expenditures	15,724.01	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**CITY OF FORT SCOTT, KANSAS**  
**KDOT - AWOS RUNWAY LIGHTING FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Operating Transfers from Other Funds		
General	31,836.00	-
Total Receipts	31,836.00	-
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	31,836.00	-
Unencumbered Cash, Beginning	-	31,836.00
Unencumbered Cash, Ending	\$ 31,836.00	\$ 31,836.00

**CITY OF FORT SCOTT, KANSAS**  
**UNSUNG HEROES PARK PROJECT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 18,600.00	\$ 25,000.00
Total Receipts	<u>18,600.00</u>	<u>25,000.00</u>
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	1,985.68	56,211.04
Total Expenditures	<u>1,985.68</u>	<u>56,211.04</u>
Receipts Over (Under) Expenditures	16,614.32	(31,211.04)
Unencumbered Cash, Beginning	<u>14,950.00</u>	<u>31,564.32</u>
Unencumbered Cash, Ending	<u><u>\$ 31,564.32</u></u>	<u><u>\$ 353.28</u></u>



**CITY OF FORT SCOTT, KANSAS**  
**PEDNET GRANT PROJECT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Pednet Grant	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,100.00	1,100.00
Unencumbered Cash, Ending	<u>\$ 1,100.00</u>	<u>\$ 1,100.00</u>

**CITY OF FORT SCOTT, KANSAS**  
**AIRPORT RUNWAY EXPANSION PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 150,000.00	\$ -
Operating Transfers from Other Funds		
General	-	-
Wastewater Utility	-	-
Total Receipts	<u>150,000.00</u>	<u>-</u>
Expenditures		
Public Transportation		
Contractual services	-	-
Capital outlay	404,377.27	76,078.53
Total Expenditures	<u>404,377.27</u>	<u>76,078.53</u>
Receipts Over (Under) Expenditures	(254,377.27)	(76,078.53)
Unencumbered Cash, Beginning	<u>270,070.57</u>	<u>15,693.30</u>
Unencumbered Cash, Ending	<u><u>15,693.30</u></u>	<u><u>(60,385.23)</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**FISHER PARK IMPROVEMENTS PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 30.72	\$ 2,750.00
Total Receipts	30.72	2,750.00
Expenditures		
Public Streets		
Capital outlay	-	3,985.03
Total Expenditures	-	3,985.03
Receipts Over (Under) Expenditures	30.72	(1,235.03)
Unencumbered Cash, Beginning	5,708.90	5,739.62
Unencumbered Cash, Ending	<u>\$ 5,739.62</u>	<u>\$ 4,504.59</u>

**CITY OF FORT SCOTT, KANSAS**  
**COLLEGE BOOSTER PUMP STATION PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	13,111.02	-
Total Receipts	13,111.02	-
Expenditures		
Public Works		
Contractual	-	-
Capital outlay	70,957.65	-
Total Expenditures	70,957.65	-
Receipts Over (Under) Expenditures	(57,846.63)	-
Unencumbered Cash, Beginning	57,846.63	-
Unencumbered Cash, Ending	\$ -	\$ -

**CITY OF FORT SCOTT, KANSAS**  
**WATER TREATMENT PLANT IMPROVEMENT PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	\$ 3,113.57	\$ -
Total Receipts	<u>3,113.57</u>	<u>-</u>
Expenditures		
Public Works		
Capital outlay	<u>3,113.57</u>	<u>-</u>
Total Expenditures	<u>3,113.57</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**CITY OF FORT SCOTT, KANSAS****FIRE GRANT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Intergovernmental		
Federal Grant	\$ -	\$ -
Operating Transfer from Other Fund		
General	-	4,976.00
Total Receipts	-	4,976.00
Expenditures		
Public Safety		
Capital outlay	-	93,936.00
Total Expenditures	-	93,936.00
Receipts Over (Under) Expenditures	-	(88,960.00)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (88,960.00)

**CITY OF FORT SCOTT, KANSAS****FAA ELECTRIC VAULT GRANT**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Intergovernmental		
Federal Grant-FAA	\$ -	\$ -
Operating Transfer from Other Fund		
General	-	36,000.00
Total Receipts	-	36,000.00
Expenditures		
Public Transportation		
Capital outlay	-	52,122.60
Total Expenditures	-	52,122.60
Receipts Over (Under) Expenditures	-	(16,122.60)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (16,122.60)

**CITY OF FORT SCOTT, KANSAS**  
**KDOT - DESIGN AND PLANNING FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Intergovernmental		
State KDOT	\$ -	\$ -
Operating Transfer from Other Fund		
General	-	8,000.00
Total Receipts	-	8,000.00
Expenditures		
Public Transportation		
Capital outlay	-	33,293.22
Total Expenditures	-	33,293.22
Receipts Over (Under) Expenditures	-	(25,293.22)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (25,293.22)



**CITY OF FORT SCOTT, KANSAS**  
**ENERGY PROJECT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Proceeds from lease purchase agreement \$	-	\$ 1,534,077.00
Other Receipts		
Miscellaneous	-	-
Total Receipts	-	1,534,077.00
Expenditures		
Public Works		
Contractual services	-	1,510,500.00
Total Expenditures	-	1,510,500.00
Receipts Over (Under) Expenditures	-	23,577.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 23,577.00

**CITY OF FORT SCOTT, KANSAS**  
**WATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual	2019 Budget	Variance - Over (Under)
<b>Receipts</b>				
Operating Revenue				
Charges for services	\$ 2,748,686.95	\$ 2,527,934.43	\$ 3,071,504.00	\$ (543,569.57)
Other charges	41,316.39	32,480.50	20,975.00	11,505.50
Fishing, boating and camping fees	22,282.81	35,107.69	29,615.00	5,492.69
Nonoperating Revenue				
Reimbursed expenses	-	316,300.00		316,300.00
Miscellaneous	25,020.27	10,308.27		10,308.27
Operating Transfers from Other Funds				
General	87,977.00	-	129,407.00	(129,407.00)
<b>Total Receipts</b>	<u>2,925,283.42</u>	<u>2,922,130.89</u>	<u>\$ 3,251,501.00</u>	<u>\$ (329,370.11)</u>
<b>Expenditures</b>				
Water Production				
Personal services	306,984.33	320,586.10	\$ 337,166.00	\$ (16,579.90)
Contractual services	216,189.05	218,281.88	217,250.00	1,031.88
Commodities	201,061.87	237,051.91	227,100.00	9,951.91
Capital outlay	199,557.03	262,090.13	250,000.00	12,090.13
Water Distribution				
Personal services	266,361.78	270,730.55	262,517.00	8,213.55
Contractual services	42,201.43	19,905.61	43,100.00	(23,194.39)
Commodities	144,666.46	114,671.75	111,000.00	3,671.75
Capital outlay	41,157.69	13,318.71	250,000.00	(236,681.29)
Water Administration				
Personal services	223,026.76	178,534.19	243,642.00	(65,107.81)
Contractual services	402,163.97	404,898.26	449,713.00	(44,814.74)
Commodities	1,116.19	3,425.94	3,000.00	425.94
Capital outlay	1,994.43	22,496.25	50,000.00	(27,503.75)
Water Lake Maintenance				
Personal services	21,008.72	52,986.85	27,385.00	25,601.85
Contractual services	10,441.95	16,354.58	14,000.00	2,354.58
Commodities	16,653.72	13,348.91	18,200.00	(4,851.09)
Capital outlay	12,861.62	1,240.96	50,000.00	(48,759.04)
Reserve	-	-	713,986.00	(713,986.00)

**CITY OF FORT SCOTT, KANSAS**  
**WATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 <u>Actual</u>	2019 <u>Actual</u>	2019 <u>Budget</u>	Variance - Over <u>(Under)</u>
Expenditures				
Operating Transfers to Other Funds				
KDH&E River Intake Project	\$ -	\$ -	\$ -	\$ -
College Booster Pump Station Project	13,111.02	-	-	-
Water Treatment Plant Improvements	3,113.57	-	-	-
Debt Service	<u>664,281.11</u>	<u>796,615.00</u>	<u>796,615.00</u>	<u>-</u>
Total Expenditures	<u>2,787,952.70</u>	<u>2,946,537.58</u>	<u>\$ 4,064,674.00</u>	<u>\$ (1,118,136.42)</u>
Receipts Over (Under) Expenditures	137,330.72	(24,406.69)		
Unencumbered Cash, Beginning	<u>1,041,254.85</u>	<u>1,178,585.57</u>		
Unencumbered Cash, Ending	<u>\$ 1,178,585.57</u>	<u>\$ 1,154,178.88</u>		

**CITY OF FORT SCOTT, KANSAS**  
**WASTEWATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual	2019 Budget	Over (Under)
<b>Receipts</b>				
Operating Revenue				
Charges for services	\$ 1,513,510.77	\$ 1,762,220.15	\$ 1,582,446.00	\$ 179,774.15
Nonoperating Revenue				
Lease Income	15,000.00	15,500.00	15,000.00	500.00
Reimbursed Expenses	-	-	-	-
Miscellaneous	-	351.69	-	351.69
Operating Transfers from Other Funds				
General	319,813.00	-	329,407.00	(329,407.00)
<b>Total Receipts</b>	<u>1,848,323.77</u>	<u>1,778,071.84</u>	<u>\$ 1,926,853.00</u>	<u>\$ (148,781.16)</u>
<b>Expenditures</b>				
Wastewater Plant				
Personal services	174,318.07	203,239.46	\$ 175,776.00	\$ 27,463.46
Contractual services	217,013.00	253,294.83	251,000.00	2,294.83
Commodities	52,763.39	99,869.85	65,000.00	34,869.85
Capital outlay	4,254.32	55,957.04	150,000.00	(94,042.96)
Wastewater Collections				
Personal services	129,942.42	134,295.80	140,982.00	(6,686.20)
Contractual services	65,395.30	23,766.75	76,000.00	(52,233.25)
Commodities	95,789.77	37,432.22	80,000.00	(42,567.78)
Capital outlay	472,844.33	261,972.54	250,000.00	11,972.54
Wastewater Administration				
Personal services	215,469.82	159,727.52	234,521.00	(74,793.48)
Contractual services	319,904.43	269,830.02	317,100.00	(47,269.98)
Commodities	254.66	3,743.06	6,500.00	(2,756.94)
Capital outlay	1,482.93	18,807.00	25,000.00	(6,193.00)
Reserve	-	-	715,201.00	(715,201.00)
Operating Transfers to Other Funds				
Debt Service	452,736.00	447,525.00	447,525.00	-
Airport Runway Expansion Project	-	-	-	-
<b>Total Expenditures</b>	<u>2,202,168.44</u>	<u>1,969,461.09</u>	<u>\$ 2,934,605.00</u>	<u>\$ (965,143.91)</u>
Receipts Over (Under) Expenditures	(353,844.67)	(191,389.25)		
Unencumbered Cash, Beginning	<u>1,334,516.95</u>	<u>980,672.28</u>		
Unencumbered Cash, Ending	<u>\$ 980,672.28</u>	<u>\$ 789,283.03</u>		

**CITY OF FORT SCOTT, KANSAS**  
**STORMWATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>2018</u> Actual	<u>2019</u> Actual	<u>2019</u> Budget	<u>Over</u> <u>(Under)</u>
Receipts				
Operating Revenue				
Charges for services	\$ 247,830.87	\$ 255,141.23	\$ 248,891.00	\$ 6,250.23
Total Receipts	<u>247,830.87</u>	<u>255,141.23</u>	<u>\$ 248,891.00</u>	<u>\$ 6,250.23</u>
Expenditures				
Nonoperating Expenses				
Personal services	34,029.05	24,081.64	\$ 34,107.00	\$ (10,025.36)
Contractual services	5,911.46	17,340.06	2,400.00	14,940.06
Commodities	1,045.55	10,928.22	200.00	10,728.22
Capital Outlays	16,017.85	7,435.96	105,000.00	(97,564.04)
Reserve	-	-	570,947.00	(570,947.00)
Operating Transfers to Other Funds				
Debt Service	<u>79,963.80</u>	<u>68,192.00</u>	<u>68,192.00</u>	<u>-</u>
Total Expenditures	<u>136,967.71</u>	<u>127,977.88</u>	<u>\$ 780,846.00</u>	<u>\$ (652,868.12)</u>
Receipts Over (Under) Expenditures	110,863.16	127,163.35		
Unencumbered Cash, Beginning	<u>511,127.56</u>	<u>621,990.72</u>		
Unencumbered Cash, Ending	<u>\$ 621,990.72</u>	<u>\$ 749,154.07</u>		

**CITY OF FORT SCOTT, KANSAS**  
**FIRE INSURANCE PROCEEDS FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Insurance proceeds	\$ 5,250.00	\$ 12,318.80
Total Receipts	5,250.00	12,318.80
Expenditures		
Public Safety		
Contractual services	5,250.00	12,168.80
Total Expenditures	5,250.00	12,168.80
Receipts Over (Under) Expenditures	-	150.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 150.00

**CITY OF FORT SCOTT, KANSAS**  
**20TH CENTURY VETERANS MEMORIAL FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	<u>2018</u> Actual	<u>2019</u> Actual
Receipts		
Other Receipts		
Donations	\$ -	\$ 280.00
Total Receipts	<u>-</u>	<u>280.00</u>
Expenditures		
General Government		
Contractual services	-	1,975.00
Commodities	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>1,975.00</u>
Receipts Over (Under) Expenditures	-	(1,695.00)
Unencumbered Cash, Beginning	<u>13,753.16</u>	<u>13,753.16</u>
Unencumbered Cash, Ending	<u><u>\$ 13,753.16</u></u>	<u><u>\$ 12,058.16</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**GNAT PROJECT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 200.00	\$ 200.00
Total Receipts	200.00	200.00
Expenditures		
Public Safety		
Capital outlay	100.00	112.07
Total Expenditures	100.00	112.07
Receipts Over (Under) Expenditures	100.00	87.93
Unencumbered Cash, Beginning	5,782.75	5,882.75
Unencumbered Cash, Ending	\$ 5,882.75	\$ 5,970.68



**CITY OF FORT SCOTT, KANSAS**  
**GUNN PARK TRAILS FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 7,025.24	\$ 5,487.00
Total Receipts	7,025.24	5,487.00
Expenditures		
Recreation		
Capital outlay	4,862.79	3,800.56
Total Expenditures	4,862.79	3,800.56
Receipts Over (Under) Expenditures	2,162.45	1,686.44
Unencumbered Cash, Beginning	2,212.30	4,374.75
Unencumbered Cash, Ending	\$ 4,374.75	\$ 6,061.19

**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 6,880.94	\$ 5,484.00
Total Receipts	<u>6,880.94</u>	<u>5,484.00</u>
Expenditures		
Public Safety		
Contractual services	-	-
Commodities	-	-
Capital outlay	15,533.81	2,657.02
Total Expenditures	<u>15,533.81</u>	<u>2,657.02</u>
Receipts Over (Under) Expenditures	(8,652.87)	2,826.98
Unencumbered Cash, Beginning	<u>22,010.57</u>	<u>13,357.70</u>
Unencumbered Cash, Ending	<u>\$ 13,357.70</u>	<u>\$ 16,184.68</u>

**CITY OF FORT SCOTT, KANSAS**

**SAFE GRANT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Intergovernmental		
State Grant	\$ 1,100.00	\$ 1,100.00
Other Receipts		
Miscellaneous	-	-
Total Receipts	1,100.00	1,100.00
Expenditures	-	-
Public Safety	-	-
Commodities	476.02	477.94
Capital outlay	-	-
Total Expenditures	476.02	477.94
Receipts Over (Under) Expenditures	623.98	622.06
Unencumbered Cash, Beginning	1,458.75	2,082.73
Unencumbered Cash, Ending	\$ 2,082.73	\$ 2,704.79

**CITY OF FORT SCOTT, KANSAS**  
**COMMUNITY GARDENS FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Recreation		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	567.61	567.61
Unencumbered Cash, Ending	<u>\$ 567.61</u>	<u>\$ 567.61</u>

**CITY OF FORT SCOTT, KANSAS**

**HOSPICE CARE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2019

With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ 28,141.14
Total Receipts	-	28,141.14
Expenditures		
General Government		
Contractual services	-	18.82
Commodities	-	505.20
Total Expenditures	-	524.02
Receipts Over (Under) Expenditures	-	27,617.12
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 27,617.12

**CITY OF FORT SCOTT, KANSAS**  
**FORT SCOTT PUBLIC LIBRARY - GENERAL FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2019  
With Comparative Actual Amounts for the Year Ended December 31, 2018

	2018 Actual	2019 Actual
Receipts		
Intergovernmental		
Appropriation from the City	\$ 247,003.06	\$ 252,330.06
Other appropriations	19,208.86	19,741.12
Fines, Forfeitures and Penalties	1,492.82	1,025.16
Use of Property and Money		
Interest	24.87	31.90
Other Receipts		
Donations	1,590.00	8,517.92
Miscellaneous	3,615.64	4,561.54
Total Receipts	<u>272,935.25</u>	<u>286,207.70</u>
Expenditures		
Recreation		
Personal services	178,400.36	183,995.36
Contractual Services	19,263.60	19,217.81
Commodities	49,287.96	54,048.61
Capital outlay	8,332.00	669.00
Total Expenditures	<u>255,283.92</u>	<u>257,930.78</u>
Receipts Over (Under) Expenditures	17,651.33	28,276.92
Unencumbered Cash, Beginning	<u>169,864.49</u>	<u>187,515.82</u>
Unencumbered Cash, Ending	<u><u>\$ 187,515.82</u></u>	<u><u>\$ 215,792.74</u></u>