

**CITY OF FORT SCOTT,  
KANSAS**

**Independent Auditors' Report,  
Financial Statement, and  
Regulatory Required Supplementary Information  
For the Year Ended December 31, 2014**

# 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, 2014 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, 2014 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, 2014, 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.

#### **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.

*Diehl, Banwart, Bolton*

DIEHL, BANWART, BOLTON, CPAs PA

May 12, 2015  
Fort Scott, Kansas

# CITY OF FORT SCOTT, KANSAS

## Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis For the Year Ended December 31, 2014

Funds	Beginning Unencumbered Cash Balances	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
						Encumbrances and Accounts Payable	Cash Balances December 31, 2014
General Fund	\$ 1,037,140.40	\$ 2,981.40	\$ 5,869,709.84	\$ 6,077,551.42	\$ 832,280.22	\$ 49,621.62	\$ 881,901.84
Special Purposes Funds:							
Special Streets & Highways	581,381.39	-	522,455.64	765,057.04	338,779.99	125,404.48	464,184.47
Public Library	-	-	225,136.12	225,136.12	-	-	-
CDBG Eco Devo Revolving Loan	263,183.23	-	2,526.12	-	265,709.35	-	265,709.35
Economic Development	409,826.37	-	172,464.55	259,567.22	322,723.70	-	322,723.70
BRCC Reserve	85,590.07	-	33,227.06	22,300.68	96,516.45	41.65	96,558.10
Equipment Reserve	221,821.74	-	80,550.00	178,385.27	123,986.47	-	123,986.47
Public Library Employee Benefits	-	-	39,655.18	39,655.18	-	-	-
Special Parks & Recreation	26,833.54	-	22,339.95	44,149.53	5,023.96	-	5,023.96
Public Safety Equipment	105,836.12	-	97,068.06	148,494.72	54,409.46	122,335.00	176,744.46
Special Alcohol & Drugs	27,302.36	-	12,020.67	3,250.00	36,073.03	-	36,073.03
CDBG - Downtown Building	-	-	150,000.00	150,000.00	-	-	-
Community Improvement District	-	-	21,289.93	21,289.93	-	-	-
E911 Telephone Tax	198,836.53	-	79,594.28	220,362.77	58,068.04	85,065.74	143,133.78
Aquatic Center/BRCC Project	551,593.78	-	679,670.82	1,033,652.65	197,611.95	-	197,611.95
Capital Improvements	716,799.94	-	280,501.27	340,763.15	656,538.06	96,121.00	752,659.06
Transient Guest Tax	-	-	92,135.11	72,135.11	20,000.00	-	20,000.00
Capital Improvement Sales Tax	1,264,510.12	-	746,414.04	1,955,077.72	55,846.44	547,090.00	602,936.44
Bond and Interest Fund							
Debt Service	259,942.42	-	1,896,212.03	1,951,351.11	204,803.34	-	204,803.34
Capital Project Funds							
Wastewater Projects	-	1,793.32	5,706.68	7,500.00	-	-	-
Bridge Project	911.80	-	-	-	911.80	-	911.80
18th & 23rd Streets Project	(36,969.17)	-	61,808.76	100.00	24,739.59	21,400.02	46,139.61
Ballfield Project	-	-	1,572,619.00	1,980,434.93	(407,815.93)	410,793.00	2,977.07
Golf Course Clubhouse	-	-	52,891.09	26,662.10	26,228.99	-	26,228.99
Riverfront Project Grant	(41,927.54)	-	47,015.26	1,277,169.01	(1,272,081.29)	1,247,378.00	(24,703.29)
BJA Bulletproof Vests Grant	(1,673.42)	-	3,640.91	3,934.98	(1,967.49)	-	(1,967.49)
Quiet Zone Project	42,074.45	-	53,665.36	35,395.00	60,344.81	9,359.25	69,704.06

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, 2014

Funds	Beginning Unencumbered Cash Balances	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
						Encumbrances and Accounts Payable	Cash Balances December 31, 2014
Capital Project Funds (Continued)							
YAT Ellis Park Project	\$ 113,506.41	\$ -	\$ 82,269.74	\$ 142,813.26	\$ 52,962.89	\$ -	\$ 52,962.89
KDWP Gunn Park Grant	28,564.41	-	-	61,062.80	(32,498.39)	11,996.00	(20,502.39)
Skate for Scholars	-	-	50,000.00	47,000.00	3,000.00	2,300.00	5,300.00
KDOT - Airport Design Ramp	-	-	3,250.00	63,950.00	(60,700.00)	52,807.25	(7,892.75)
Urgent Need Flood Grant	(25,450.00)	-	-	-	(25,450.00)	-	(25,450.00)
FAA Project Grant	-	-	231,504.33	231,504.33	-	-	-
US 69 Widening Project	(20,885.00)	-	252,581.09	152,076.00	79,620.09	12,355.00	91,975.09
National Avenue - 6th to 13th	-	-	549,773.00	-	549,773.00	-	549,773.00
Business Funds:							
Water Utility	1,676,034.54	-	2,706,181.68	2,653,026.50	1,729,189.72	285,536.21	2,014,725.93
Wastewater Utility	979,496.54	-	1,310,087.83	1,400,928.60	888,655.77	146,035.26	1,034,691.03
Stormwater Utility	675,935.71	-	214,298.15	80,723.59	809,510.27	-	809,510.27
Wastewater Bond Reserve	310,311.00	-	-	-	310,311.00	-	310,311.00
Trust Funds:							
Fire Insurance Proceeds	3,400.00	-	28,460.00	31,860.00	-	-	-
20th Century Veterans Memorial	13,753.16	-	245.00	245.00	13,753.16	-	13,753.16
Wounded Warrior Trac Chair	-	-	12,103.39	-	12,103.39	-	12,103.39
Airport Day Festival	349.65	-	1,725.00	2,074.65	-	-	-
Animal Shelter Trust	2,824.78	-	-	-	2,824.78	-	2,824.78
Golf Course Trust	42,323.03	-	13,400.00	10,149.98	45,573.05	-	45,573.05
Christmas in the Park	1,194.52	-	-	-	1,194.52	-	1,194.52
Aquatic Center Bricks	8,905.00	-	-	8,905.00	-	-	-
Phoenix Project	5,691.99	-	-	5,691.99	-	-	-
GNAT Project	7,295.54	-	1,300.00	3,406.65	5,188.89	-	5,188.89
Gunn Park Trails	2,310.86	-	1,315.00	2,608.60	1,017.26	-	1,017.26
Special Law Enforcement Trust	20,896.12	-	9,918.17	10,872.65	19,941.64	-	19,941.64
Safe Grant	2,638.75	-	700.00	967.60	2,371.15	758.53	3,129.68
Total Primary Government	\$ 9,562,111.14	\$ 4,774.72	\$ 18,289,430.11	\$ 21,749,242.84	\$ 6,107,073.13	\$ 3,226,398.01	\$ 9,333,471.14

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, 2014**

Funds	Beginning Unencumbered Cash Balances	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
						Encumbrances and Accounts Payable	Cash Balances December 31, 2014
Total Primary Government	\$ 9,562,111.14	\$ 4,774.72	\$ 18,289,430.11	\$ 21,749,242.84	\$ 6,107,073.13	\$ 3,226,398.01	\$ 9,333,471.14
Component Units							
Fort Scott Public Library							
General Fund	683,878.29	-	286,591.28	263,442.64	707,026.93	-	707,026.93
Total Reporting Entity	\$ 10,245,989.43	\$ 4,774.72	\$ 18,576,021.39	\$ 22,012,685.48	\$ 6,814,100.06	\$ 3,226,398.01	\$ 10,040,498.07
Composition of Cash							
Primary Government							\$ 9,333,471.14
General Checking Accounts.....							
Investments							
State of Kansas Municipal Investment Pool.....							-
Certificates of Deposit.....							-
Total Primary Government							9,333,471.14
Component Units							
Fort Scott Public Library							
Cash in Bank Accounts.....							707,026.93
Total Reporting Entity							\$ 10,040,498.07

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, 2014

### 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 13, the General, Public Library, Public Library Employee Benefits, Special Parks & Recreation, Transient Guest Tax, and Community Improvement District Funds were amended in 2014.

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 1st 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**

The financial statement is designed to show compliance with the cash basis and budget laws of Kansas. As shown in the financial statement, several funds show negative unencumbered cash balances in apparent violation of the Kansas cash basis law. However, these are apparently not violations of the cash basis law due to numerous grant money receivables as of December 31, 2014. The City was in apparent compliance with these Kansas laws except as follows:

- Expenditures exceeded the budget in the Capital Improvement Sales Tax Fund in apparent violation of K.S.A. 79-2935.
- As discussed further in Note 3, securities pledged by financial institutions were not sufficient to secure cash in bank in apparent violation of K.S.A. 9-1402 and 9-1405.

### 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, 2014 the City's carrying amount of deposits was \$10,040,498.07 and the bank balance was \$10,330,359.05. The bank balances was held by one bank resulting in no diversification of credit risk. Of the bank balance, \$750,000.00 was covered by federal depository insurance, and \$9,090,166.37 was collateralized with securities totaling \$9,374,057.35 held by the pledging financial institutions' agents in the City's name, and \$490,192.68 was unsecured.

### 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 proprietary activities. These bonds therefore are reported in the proprietary funds if they are expected to be repaid from proprietary revenues.

#### Debt Service Requirements

Future requirements of principal and interest are recorded in Note 14. Additional disclosures for revenue bonds are as follows:

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

YEAR ENDED DECEMBER 31,	PRINCIPAL	INTEREST	TOTAL
2015	\$ 86,875.00	\$ 223,605.02	\$ 310,480.02
2016	90,641.00	219,797.49	310,438.49
2017	94,190.00	215,612.36	309,802.36
2018	98,493.00	211,477.52	309,970.52
2019	102,894.00	207,081.57	309,975.57
2020 TO 2024	589,526.00	962,058.86	1,551,584.86
2025 TO 2029	733,099.00	818,050.71	1,551,149.71
2030 TO 2034	912,239.00	638,931.91	1,551,170.91
2035 TO 2039	1,135,402.00	415,751.98	1,551,153.98
2040 TO 2044	1,008,646.00	156,388.03	1,165,034.03
2045	<u>181,172.00</u>	<u>7,699.81</u>	<u>188,871.81</u>
	<u>\$ 5,033,177.00</u>	<u>\$ 4,076,455.26</u>	<u>\$ 9,109,632.26</u>

**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, 2014, 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, 2014, consisted of vacation and sick pay in the amount of \$592,340.20.

5. **DEFINED BENEFIT PENSION PLANS**

**Plan Description**

The City participates in the Kansas Public Employees Retirement System (KPERs), and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERs and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERs (611 S Kansas, Suite 100; Topeka, Kansas 66603) or by calling 1-888-275-5737.

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

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49, 210 establishes the KPERS member-employee contribution rate. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law established the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 established KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The KPERS employer rate established by statute is 9.69% from January 1, 2014 to December 31, 2014. The City's employer contributions to KPERS for the years ending December 31, 2014, 2013, and 2012, were \$203,281.71, \$162,944.99, and \$149,972.32, respectively, equal to the statutory required contributions for each year. The KP&F uniform participating employer rate established for the calendar year 2014 is 19.92%. Employers participating in KP&F can also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer. The City has chosen to do this and, accordingly, paid a rate of 25.48% for 2014. The City's contributions to KP&F for the years ending December 31, 2014, 2013, and 2012, were \$329,443.22, \$274,269.23, and \$255,951.96, respectively, equal to the statutory required contributions for each year.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,940. KPERS has not determined the City's proportionate share of the net pension liability as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

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

During 2014, approximately 45% of the total cubic feet of water and 36% 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. The Library participates in the KPER's retirement system referred to in Note 5. The Library's employer contributions for 2014, 2013, and 2012, equaled \$14,349.48, \$13,117.86, and \$12,343.24, respectively. 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:

Transfer To Fund	Transfer From Fund	K.S.A. Statutory Authority	Amount
General	Economic Development	(2)	\$ 25,000.00
General	Aquatic Center/BRCC Project	(3)	549,773.00
General	Capital Improvement Sales Tax	(2)	23,141.96
General	Water Utility	12-825d	225,000.00
General	Wastewater Utility	12-825d	150,000.00
Special Streets & Highways	General	12-1,119	300,000.00
Equipment Reserve	General	12-1,117	60,000.00
Capital Improvements	General	12-1,118	165,000.00
Debt Service	Aquatic Center/BRCC Project	(1)	414,715.00
Debt Service	Capital Improvement Sales Tax	(1)	613,508.97
Debt Service	Water Utility	12-825d (1)	512,380.19
Debt Service	Stormwater Utility	12-825d (1)	65,673.17
Wastewater Projects	Wastewater Utility	12-825d	1,956.68
18th & 23rd Streets Project	Capital Improvement Sales Tax	(2)	56,104.25
Gold Course Clubhouse	Capital Improvements	(2)	36,891.09
Gold Course Clubhouse	Golf Course Trust	(2)	10,000.00
BJA Bulletproof Vests Grant	General	(2)	1,967.49
Quiet Zone Project	Capital Improvements	(2)	29,530.25
Quiet Zone Project	Transient Guest Tax	(2)	24,135.11
YAT Ellis Park Project	General	(2)	7,978.00
KODT - Airport Design Ramp	Capital Improvements	(2)	3,250.00
FAA Project Grant	Capital Improvements	(2)	25,241.45
US 69 Widening Project	Capital Improvements	(2)	252,581.09
National Avenue - 6th to 13th	General	(2)	549,773.00
			<u>\$ 4,103,600.70</u>

(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) The Ordinance authorizing the sales tax allowed for transfers to the General Fund to pay for costs associated with BRCC or the operating the aquatic center.

# 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>Wastewater Projects (Fund 30)</u>		
Project Completed		
General Obligation (GO) Bonds	\$ 580,604.43	
Temporary Notes	401,426.64	
Reimbursements or Transfers	<u>5,706.68</u>	
Totals	<u>\$ 987,737.75</u>	<u>\$ 987,737.75</u>
<u>Bridge Project (Fund 32)</u>		
Project Still in Process		
Proceeds from Long Term Debt	\$ 765,648.80	
Reimbursements or Transfers	<u>911.80</u>	
Totals	<u>\$ 766,560.60</u>	<u>\$ 765,648.80</u>
<u>18th &amp; 23rd Streets Project (Fund 33)</u>		
Project Still in Process		
Federal Grant Aid	\$ 1,999,659.00	
State Aid	731,000.00	
Reimbursements or Transfers	<u>57,589.38</u>	
Totals	<u>\$ 2,788,248.38</u>	<u>\$ 347,161.16</u>
<u>Ballfield Project (Fund 42)</u>		
Project Still in Process		
Private Donations	<u>\$ 3,500,000.00</u>	
Totals	<u>\$ 3,500,000.00</u>	<u>\$ 1,980,434.93</u>
<u>Golfcourse Clubhouse Project (Fund 43)</u>		
Project Still in Process		
Private Donations	\$ 53,000.00	
Reimbursements or Transfers	<u>47,000.00</u>	
Totals	<u>\$ 100,000.00</u>	<u>\$ 26,662.10</u>
<u>Riverfront Project (Fund 45)</u>		
Project Still in Process		
Federal Aid	\$ 1,545,000.00	
Reimbursements or Transfers	<u>-</u>	
Totals	<u>\$ 1,545,000.00</u>	<u>\$ 1,502,343.00</u>

10. **CAPITAL PROJECTS** (Continued)

**BJA Bullet Vests Grant (Fund 49)**

Ongoing, annual projects

Federal Aid	\$ 3,640.91	
Reimbursements or Transfers	<u>3,640.90</u>	
Totals	<u>\$ 7,281.81</u>	<u>\$ 7,281.81</u>

**Quiet Zone Project (Fund 54)**

Project Still in Process

Reimbursements or Transfers	\$ 165,000.00	
Totals	<u>\$ 165,000.00</u>	<u>\$ 44,045.00</u>

**YAT Ellis Park Project (Fund 55)**

Project Still in Process

Miscellaneous	\$ 756,425.45	
Reimbursements or Transfers	<u>7,978.00</u>	
Totals	<u>\$ 764,403.45</u>	<u>\$ 764,403.45</u>

**KDWP Gunn Park Grant (Fund 60)**

Project Still in Process

Miscellaneous	\$ 32,498.39	
Reimbursements or Transfers	<u>53,010.00</u>	
Totals	<u>\$ 85,508.39</u>	<u>\$ 85,508.39</u>

**Skate for Scholars (Fund 78)**

Project Still in Process

Miscellaneous	\$ 50,000.00	
Totals	<u>\$ 50,000.00</u>	<u>\$ 44,700.00</u>

**KDOT - Airport Design Ramp (Fund 81)**

Project Still in Process

Federal Aid	\$ 61,750.00	
Reimbursements or Transfers	<u>3,250.00</u>	
Totals	<u>\$ 65,000.00</u>	<u>\$ 63,950.00</u>

**Urgent Need Flood Grant (Fund 87)**

Project Completed

Federal Aid	\$ 2,000,000.00	
Totals	<u>\$ 2,000,000.00</u>	<u>\$ 1,917,290.00</u>

**FAA Projects Grant (Fund 91)**

Project Still in Process

Federal Aid	\$ 212,380.00	
Reimbursements or Transfers	<u>25,901.00</u>	
Totals	<u>\$ 238,281.00</u>	<u>\$ 231,504.33</u>

**10. CAPITAL PROJECTS (Continued)**

**US 69 Widening Project (Fund 92)**

Project Still in Process

Federal Aid	\$ 690,000.00	
Reimbursements or Transfers	<u>367,000.00</u>	
Totals	<u>\$ 1,057,000.00</u>	<u>\$ 152,076.00</u>

**National Avenue - 6th to 13th Project (Fund 93)**

Project Still in Process

Federal Aid	Paid by the State	
Reimbursements or Transfers	<u>2,540,000.00</u>	
Totals	<u>\$ 2,540,000.00</u>	<u>\$ -</u>

**11. 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.

**12. SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2014 through May 12, 2015, 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.

### 13. BUDGET AMENDMENTS

<u>General Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Cash Receipts		
Taxes	\$ 3,282,929	\$ 3,421,246
Intergovernmental	745,224	814,741
Licenses and Permits	13,500	13,500
Fines, Forfeitures and Penalties	152,782	112,516
Charges for Services	588,313	380,407
Use of Money and Property	2,500	1,500
Other Income	262,583	175,721
Operating Transfer from Other Funds	378,142	972,915
Total Cash Receipts	5,425,973	5,892,546
Unencumbered Cash, January 1	355,379	1,037,141
Resources Available	<u>\$ 5,781,352</u>	<u>\$ 6,929,687</u>
Expenditures		
Debt Service		
General Government	\$ 1,122,357	\$ 1,285,673
Recreation	911,900	891,318
Public Transportation	349,740	234,347
Public Safety	2,699,708	2,726,015
Reserve	172,647	-
Operating Transfers to Other Funds	525,000	1,082,751
Total Expenditures	<u>\$ 5,781,352</u>	<u>\$ 6,220,104</u>
	<u>Original Budget</u>	<u>Amended Budget</u>
<u>Public Library</u>		
Cash Receipts		
Taxes	\$ 224,700	\$ 225,137
Total Cash Receipts	224,700	225,137
Unencumbered Cash, January 1	-	-
Resources Available	<u>\$ 224,700</u>	<u>\$ 225,137</u>
Expenditures		
Recreation	\$ 224,700	\$ 225,137
Total Expenditures	<u>\$ 224,700</u>	<u>\$ 225,137</u>

13. **BUDGET AMENDMENTS** (Continued)

<u>Public Library Employee Benefits Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Cash Receipts		
Taxes	\$ 39,202	\$ 39,656
Total Cash Receipts	39,202	39,656
Unencumbered Cash, January 1	-	-
Resources Available	<u>\$ 39,202</u>	<u>\$ 39,656</u>
Expenditures		
Recreation	\$ 39,202	\$ 39,656
Total Expenditures	<u>\$ 39,202</u>	<u>\$ 39,656</u>
<u>Special Parks &amp; Recreation Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Cash Receipts		
Intergovernmental	\$ 13,000	\$ 13,470
Other Income	-	10,319
Total Cash Receipts	13,000	23,789
Unencumbered Cash, January 1	19,454	26,834
Resources Available	<u>\$ 32,454</u>	<u>\$ 50,623</u>
Expenditures		
Recreation	\$ 32,454	\$ 48,297
Total Expenditures	<u>\$ 32,454</u>	<u>\$ 48,297</u>
<u>Transient Guest Tax Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Cash Receipts		
Intergovernmental	\$ 48,000	\$ 80,000
Total Cash Receipts	48,000	80,000
Unencumbered Cash, January 1	-	-
Resources Available	<u>\$ 48,000</u>	<u>\$ 80,000</u>
Expenditures		
Economic Development	\$ 48,000	\$ 48,000
Operating Transfer to Other Funds	-	32,000
Total Expenditures	<u>\$ 48,000</u>	<u>\$ 80,000</u>

**13. BUDGET AMENDMENTS (Continued)**

<u>Community Improvement District Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Cash Receipts		
Intergovernmental	\$ 21,500	\$ 24,064
Total Cash Receipts	21,500	24,064
Unencumbered Cash, January 1	-	-
Resources Available	<u>\$ 21,500</u>	<u>\$ 24,064</u>
Expenditures		
General Government	\$ 21,500	\$ 24,064
Total Expenditures	<u>\$ 21,500</u>	<u>\$ 24,064</u>

**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 2010-A	1.75% - 3.75%	1,295,000	4/1/2010	10/1/2024	\$ 985,000	\$ -	\$ 110,000	\$ 875,000	\$ 28,258
Series 2011-A	1.50% - 3.35%	775,000	3/1/2011	10/1/2021	655,000	-	75,000	580,000	18,773
Series 2011-B	1.25% - 2.05%	3,900,000	12/1/2011	10/1/2021	3,225,000	-	360,000	2,865,000	54,715
Series 2009 - Streets / Waterline	1.90% - 4.20%	2,005,000	6/1/2009	10/1/2024	1,520,000	-	140,000	1,380,000	50,025
Series 2012-A	2.00% - 2.25%	5,620,000	3/6/2012	8/1/2025	5,075,000	-	380,000	4,695,000	103,135
Series 2012-B	1.00% - 1.75%	1,795,000	8/7/2012	10/1/2022	1,640,000	-	165,000	1,475,000	20,563
Total General Obligation Bonds					13,100,000	-	1,230,000	11,870,000	275,468
<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	743,035	-	76,507	666,529	25,270
Brick Streets and Sidewalks-TR0076	4.00%	400,000	5/6/2008	8/1/2027	157,515	-	8,638	148,877	6,316
Wall Street Klink Project-TR0122	4.00%	400,000	8/4/2009	8/1/2019	99,628	-	15,025	84,604	3,985
Total Revolving Loans					1,000,179	-	100,169	900,009	35,572
<u>Revenue Bonds</u>									
Sewer Utility, Series A,B 2005	4.25%	3,460,200	12/15/2005	12/15/2045	3,142,019	-	47,842	3,094,177	133,536
Sewer Utility, Series A 2001	4.75%	2,290,000	9/13/2001	9/13/2041	1,974,000	-	35,000	1,939,000	93,765
Total Revenue Bonds					5,116,019	-	82,842	5,033,177	227,301
<u>Capital Leases</u>									
2009 Freight Liner	4.08%	181,607	3/18/2010	4/1/2020	134,527	-	16,991	117,536	5,489
Excavator	1.98%	50,472	5/9/2012	5/25/2015	24,235	-	17,036	7,200	330
Golf Course	4.00%	396,249	5/1/2012	4/1/2021	305,536	-	36,586	268,949	11,555
Street Lights	2.45%	58,015	7/9/2012	7/9/2017	46,977	-	11,312	35,665	1,167
Computer Accounting System	2.38%	147,931	10/1/2013	10/1/2018	140,952	-	28,310	112,642	3,102
Street Sweeper	2.38%	168,000	10/18/2013	10/18/2018	159,897	-	32,115	127,782	3,519
Total Capital Leases					812,123	-	142,349	669,774	25,163
<u>Compensated Absences</u>									
General Long Term Debt	N/A	N/A	N/A	N/A	440,376	60,943	-	501,319	
Business Funds	N/A	N/A	N/A	N/A	97,920	-	6,899	91,021	
Total Compensated Absences					538,297	60,943	6,899	592,340	
					\$ 20,566,617	\$ 60,943	\$ 1,562,260	\$ 19,065,300	\$ 563,502



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

Issue	2015	2016	2017	2018	2019	2020 to 2024	2025 to 2029	2030 to 2034	2035 to 2039	2040 to 2044	2045 to 2049	Totals
<b>Principal</b>												
General Obligation Bonds	\$ 1,260,000	\$ 1,305,000	\$ 1,330,000	\$ 1,370,000	\$ 1,405,000	\$ 1,300,000	\$ 1,335,000	\$ 820,000	\$ 630,000	\$ 645,000	\$ 470,000	\$ 11,870,000
Revolving Loans, Kansas Department of Health & Environment & Transportation	103,810	107,583	111,494	115,548	119,721	300,890	40,962	-	-	-	-	900,009
Revenue Bonds	86,875	90,641	94,190	98,493	102,894	589,526	733,099	912,239	1,135,402	1,008,646	181,172	5,033,177
Capital Leases	136,432	133,269	137,484	113,160	65,424	68,090	15,914	-	-	-	-	669,774
Total Principal	\$ 1,587,117	\$ 1,636,493	\$ 1,673,168	\$ 1,697,201	\$ 1,693,038	\$ 2,258,507	\$ 2,124,975	\$ 1,732,239	\$ 1,765,402	\$ 1,653,646	\$ 651,172	\$ 18,472,959
<b>Interest</b>												
General Obligation Bonds	\$ 252,083	\$ 227,425	\$ 203,863	\$ 179,055	\$ 151,275	\$ 121,073	\$ 92,868	\$ 62,620	\$ 43,690	\$ 27,628	\$ 10,575	\$ 1,372,153
Revolving Loans, Kansas Department of Health & Environment & Transportation	31,931	28,157	24,246	20,193	15,991	28,323	3,305	-	-	-	-	152,146
Revenue Bonds	223,605	219,797	215,612	211,478	207,082	962,059	818,051	638,932	415,752	156,388	7,700	4,076,455
Capital Leases	20,950	16,877	12,679	8,364	5,198	2,531	-	-	-	-	-	66,599
Total Interest	\$ 528,568	\$ 492,257	\$ 456,400	\$ 419,089	\$ 379,546	\$ 1,113,985	\$ 914,223	\$ 701,552	\$ 459,442	\$ 184,016	\$ 18,275	\$ 5,667,353
Total Principal and Interest	\$ 2,115,685	\$ 2,128,750	\$ 2,129,568	\$ 2,116,290	\$ 2,072,584	\$ 3,372,492	\$ 3,039,198	\$ 2,433,791	\$ 2,224,844	\$ 1,837,662	\$ 669,447	\$ 24,140,312

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

## CITY OF FORT SCOTT, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 6,220,104.00	\$ 22,107.32	\$ 6,242,211.32	\$ 6,077,551.42	\$ (164,659.90)
Special Purposes Funds:					
Special Streets & Highways	1,030,013.00	-	1,030,013.00	765,057.04	(264,955.96)
Public Library	225,137.00	-	225,137.00	225,136.12	(0.88)
CDBG Eco Devo Revolving Loan	263,883.00	-	263,883.00	-	(263,883.00)
Economic Development	525,096.00	-	525,096.00	259,567.22	(265,528.78)
Public Library Employee Benefits	39,656.00	-	39,656.00	39,655.18	(0.82)
Special Parks & Recreation	48,297.00	-	48,297.00	44,149.53	(4,147.47)
Public Safety Equipment	201,458.00	-	201,458.00	148,494.72	(52,963.28)
Special Alcohol & Drugs	13,000.00	-	13,000.00	3,250.00	(9,750.00)
Community Improvement District	24,064.00	-	24,064.00	21,289.93	(2,774.07)
E911 Telephone Tax	250,862.00	-	250,862.00	220,362.77	(30,499.23)
Aquatic Center/BRCC Project	1,177,687.00	-	1,177,687.00	1,033,652.65	(144,034.35)
Transient Guest Tax	80,000.00	-	80,000.00	72,135.11	(7,864.89)
Capital Improvement Sales Tax	1,866,216.00	-	1,866,216.00	1,955,077.72	88,861.72
Bond and Interest Fund					
Debt Service	2,165,681.00	-	2,165,681.00	1,951,351.11	(214,329.89)
Business Funds:					
Water Utility	4,360,163.00	-	4,360,163.00	2,653,026.50	(1,707,136.50)
Wastewater Utility	1,982,971.00	-	1,982,971.00	1,400,928.60	(582,042.40)
Stormwater Utility	645,162.00	-	645,162.00	80,723.59	(564,438.41)
	<u>\$ 21,119,450.00</u>				

CITY OF FORT SCOTT, KANSAS  
GENERAL FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Taxes			
Ad Valorem property tax	\$ 1,414,042.00	\$ 1,444,762.00	\$ (30,720.00)
Delinquent	113,118.11	100,000.00	13,118.11
Motor vehicle	187,148.73	185,289.00	1,859.73
Special assessments	5,766.22	1,193.00	4,573.22
Sales tax	1,359,341.60	1,429,053.00	(69,711.40)
Compensating use tax	246,674.78	260,949.00	(14,274.22)
Intergovernmental			
State special alcohol tax	12,020.68	13,470.00	(1,449.32)
Utility franchise taxes	853,823.54	801,271.00	52,552.54
Federal Emergency preparedness	-	-	-
State Emergency preparedness	-	-	-
KDOT STEP Grant-Federal	1,141.49	-	1,141.49
Licenses and Permits			
Licenses and permits	20,056.00	13,500.00	6,556.00
Other fees	3,979.00	-	3,979.00
Fines, Forfeitures and Penalties			
Municipal court fines	104,368.00	112,516.00	(8,148.00)
Charges for Services			
Shelter House Rental	3,165.00	-	3,165.00
Memorial Hall receipts	1,650.00	-	1,650.00
Lease income	17,337.75	18,823.00	(1,485.25)
Swimming pool receipts	57,016.74	50,000.00	7,016.74
Gunn Park receipts	1,769.75	1,584.00	185.75
Golf course receipts	149,492.37	160,000.00	(10,507.63)
Buck Run Com Center receipts	17,156.69	20,000.00	(2,843.31)
Airport revenue	126,723.49	130,000.00	(3,276.51)
Use of Money and Property			
Interest earned	1,584.32	1,500.00	84.32
Sales of property	-	-	-
Proceeds from lease purchase	-	-	-
Other Income			
Payments in lieu of taxes	25,082.58	25,082.00	0.58
Miscellaneous	35,675.21	40,319.00	(4,643.79)
Reimbursed Expenses	31,285.83	10,320.00	20,965.83
Mercy Hospital participation	27,375.00	-	27,375.00
Dispatching services	80,000.00	100,000.00	(20,000.00)
Neighborhood revitalization rebates	-	-	-
Operating Transfers from Other Funds			
Economic Development	25,000.00	25,000.00	-
Aquatic Center/BRCC Project	549,773.00	549,773.00	-
Capital Improvement Sales Tax	23,141.96	23,142.00	(0.04)
Water Utility	225,000.00	225,000.00	-
Wastewater Utility	150,000.00	150,000.00	-
Total Receipts	<u>5,869,709.84</u>	<u>\$ 5,892,546.00</u>	<u>\$ (22,836.16)</u>

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Expenditures			
City Commission			
Contractual services	\$ 65,155.15	\$ 80,000.00	\$ (14,844.85)
Commodities	1,103.36	3,000.00	(1,896.64)
Capital outlay	492.69	1,000.00	(507.31)
City Manager			
Personal services	79,942.16	75,000.00	4,942.16
Contractual services	6,104.63	5,000.00	1,104.63
Commodities	1,416.85	1,500.00	(83.15)
Capital outlay	528.01	999.00	(470.99)
Finance			
Personal services	97,594.60	95,000.00	2,594.60
Contractual services	452,513.71	450,000.00	2,513.71
Commodities	26,644.06	20,000.00	6,644.06
Capital outlay	20,996.46	15,146.00	5,850.46
City Attorney			
Personal services	43,977.05	40,000.00	3,977.05
Contractual services	19,030.45	19,440.00	(409.55)
Commodities	226.20	-	226.20
Human Resources			
Personal services	24,672.79	30,000.00	(5,327.21)
Contractual services	3,813.93	5,000.00	(1,186.07)
Commodities	3,619.29	5,000.00	(1,380.71)
Capital outlay	1,802.76	3,225.00	(1,422.24)
City Clerk			
Personal services	30,013.61	35,000.00	(4,986.39)
Contractual services	3,529.63	5,000.00	(1,470.37)
Commodities	1,567.57	3,101.00	(1,533.43)
Capital outlay	-	-	-
City Codes			
Personal services	160,197.28	155,000.00	5,197.28
Contractual services	60,612.93	55,000.00	5,612.93
Commodities	9,234.78	5,000.00	4,234.78
Capital outlay	12,489.15	10,751.00	1,738.15
Trolley			
Personal services	6,410.65	7,500.00	(1,089.35)
Contractual services	198.00	1,000.00	(802.00)
Commodities	4,408.56	5,500.00	(1,091.44)
Capital outlay	139.99	1,144.00	(1,004.01)
Economic Development			
Personal services	80,622.44	81,000.00	(377.56)
Contractual services	15,410.62	16,000.00	(589.38)
Commodities	4,271.69	4,500.00	(228.31)
Capital outlay	3,469.40	4,173.00	(703.60)

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Expenditures			
Airport			
Personal services	\$ 84,419.31	\$ 80,000.00	\$ 4,419.31
Contractual services	32,455.51	30,000.00	2,455.51
Commodities	123,850.67	120,000.00	3,850.67
Capital outlay	8,764.18	4,347.00	4,417.18
Parks			
Personal services	185,903.31	190,000.00	(4,096.69)
Contractual services	20,863.51	25,000.00	(4,136.49)
Commodities	45,384.73	50,000.00	(4,615.27)
Capital outlay	4,226.00	9,198.00	(4,972.00)
Aquatic Center			
Personal services	64,882.08	75,000.00	(10,117.92)
Contractual services	11,047.57	25,000.00	(13,952.43)
Commodities	17,709.79	20,000.00	(2,290.21)
Capital outlay	370.00	5,625.00	(5,255.00)
Golf Course			
Personal services	185,712.14	200,000.00	(14,287.86)
Contractual services	31,046.56	40,000.00	(8,953.44)
Commodities	58,016.07	70,000.00	(11,983.93)
Capital outlay	8,029.48	16,736.00	(8,706.52)
Buck Run Community Center			
Personal services	16,699.16	15,000.00	1,699.16
Contractual services	120,982.27	110,000.00	10,982.27
Commodities	17,111.50	15,000.00	2,111.50
Capital outlay	1,561.98	1,059.00	502.98
Grand Memorial Hall			
Contractual services	24,376.57	20,000.00	4,376.57
Commodities	4,853.83	3,000.00	1,853.83
Capital outlay	909.78	700.00	209.78
Animal Control			
Personal services	35,409.42	36,000.00	(590.58)
Contractual services	5,158.52	6,000.00	(841.48)
Commodities	3,176.59	4,000.00	(823.41)
Capital outlay	37.62	789.00	(751.38)
Police			
Personal services	1,096,545.92	1,120,000.00	(23,454.08)
Contractual services	62,188.60	85,000.00	(22,811.40)
Commodities	89,686.99	110,000.00	(20,313.01)
Capital outlay	11,986.39	23,216.00	(11,229.61)
Fire			
Personal services	754,253.56	780,000.00	(25,746.44)
Contractual services	57,179.93	65,000.00	(7,820.07)
Commodities	77,589.93	100,000.00	(22,410.07)
Capital outlay	14,403.75	18,651.00	(4,247.25)

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Expenditures			
Dispatch Center			
Personal services	\$ 352,664.51	\$ 355,000.00	\$ (2,335.49)
Contractual services	6,002.60	10,000.00	(3,997.40)
Commodities	7,058.50	10,000.00	(2,941.50)
Capital outlay	1,979.57	2,359.00	(379.43)
Municipal Court			
Personal services	41,956.54	41,000.00	956.54
Contractual services	5,367.25	5,000.00	367.25
Commodities	187.73	694.00	(506.27)
Legislative			
Contractual services	-	-	-
Commodities	-	-	-
Neighborhood Revitalization			
Contractual services	-	-	-
Debt Service on Lease Purchase			
Principal and Interest	58,612.56	-	58,612.56
Operating Transfers to Other Funds			
Special Streets & Highways	300,000.00	300,000.00	-
Equipment Reserve	60,000.00	60,000.00	-
Capital Improvements	165,000.00	165,000.00	-
BJA Bulletproof Vests Grant	1,967.49	-	1,967.49
YAT Ellis Park Project	7,978.00	7,978.00	-
National Avenue - 6th to 13th	549,773.00	549,773.00	-
Subtotal		6,220,104.00	
Adjustments for Qualifying			
Budget Credits			
Grants	-	1,141.49	(1,141.49)
Reimbursements in excess of budget	-	20,965.83	(20,965.83)
Total Expenditures	<u>6,077,551.42</u>	<u>\$ 6,242,211.32</u>	<u>\$ (164,659.90)</u>
Receipts Over (Under) Expenditures	(207,841.58)		
Prior Year Canceled Encumbrances	2,981.40		
Unencumbered Cash, Beginning	<u>1,037,140.40</u>		
Unencumbered Cash, Ending	<u>\$ 832,280.22</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, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
State gasoline tax	\$ 205,368.04	\$ 226,828.00	\$ (21,459.96)
State connecting links	7,403.99	7,400.00	3.99
Use of Property and Money			
Proceeds from lease purchases	-	-	-
Other Receipts			
Reimbursed expenses	9,683.61	-	9,683.61
Operating Transfer from Other Funds			
General	300,000.00	300,000.00	-
Total Receipts	<u>522,455.64</u>	<u>\$ 534,228.00</u>	<u>\$ (11,772.36)</u>
Expenditures			
Public Streets			
Personal services	305,769.59	\$ 285,593.00	\$ 20,176.59
Contractual services	84,720.03	70,000.00	14,720.03
Commodities	117,277.17	110,000.00	7,277.17
Capital outlay	239,623.61	200,000.00	39,623.61
Reserve	-	364,420.00	(364,420.00)
Debt Service on Lease Purchase			
Principal and Interest	17,666.64	-	17,666.64
Total Expenditures	<u>765,057.04</u>	<u>\$ 1,030,013.00</u>	<u>\$ (264,955.96)</u>
Receipts Over (Under) Expenditures	(242,601.40)		
Prior Year Encumbrances Canceled	-		
Unencumbered Cash, Beginning	<u>581,381.39</u>		
Unencumbered Cash, Ending	<u>\$ 338,779.99</u>		



CITY OF FORT SCOTT, KANSAS  
PUBLIC LIBRARY FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Taxes			
Ad Valorem property tax	\$ 186,255.52	\$ 186,256.00	\$ (0.48)
Delinquent	14,532.96	14,533.00	(0.04)
Motor vehicle tax	24,347.64	24,348.00	(0.36)
Other Receipts			
Miscellaneous	-	-	-
Total Receipts	<u>225,136.12</u>	<u>\$ 225,137.00</u>	<u>\$ (0.88)</u>
Expenditures			
Recreation			
Appropriation to Library Board	<u>225,136.12</u>	<u>\$ 225,137.00</u>	<u>\$ (0.88)</u>
Total Expenditures	<u>225,136.12</u>	<u>\$ 225,137.00</u>	<u>\$ (0.88)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

**CITY OF FORT SCOTT, KANSAS**  
**CDBG ECO DEVO REVOLVING LOAN FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Use of Property and Money			
Interest earned	\$ -	\$ 1,600.00	\$ (1,600.00)
Interest on loans repaid	26.12	-	26.12
Principal on loans repaid	2,500.00	-	2,500.00
	<u>2,526.12</u>	<u>\$ 1,600.00</u>	<u>\$ 926.12</u>
Total Receipts			
	<u>2,526.12</u>	<u>\$ 1,600.00</u>	<u>\$ 926.12</u>
Expenditures			
Economic Development			
Contractual services	-	\$ 263,883.00	\$ (263,883.00)
	<u>-</u>	<u>\$ 263,883.00</u>	<u>\$ (263,883.00)</u>
Total Expenditures			
	<u>-</u>	<u>\$ 263,883.00</u>	<u>\$ (263,883.00)</u>
Receipts Over (Under) Expenditures	2,526.12		
Unencumbered Cash, Beginning	<u>263,183.23</u>		
Unencumbered Cash, Ending	<u>\$ 265,709.35</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, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Taxes			
Ad Valorem property tax	\$ 20,347.42	\$ 21,873.00	\$ (1,525.58)
Delinquent	1,549.95	-	1,549.95
Motor vehicle tax	2,517.14	2,427.00	90.14
Use of Property and Money			
Lease Income	148,050.04	138,000.00	10,050.04
Other Receipts			
Miscellaneous	-	-	-
Total Receipts	<u>172,464.55</u>	<u>\$ 162,300.00</u>	<u>\$ 10,164.55</u>
Expenditures			
Economic Development			
Contractual services	196,755.20	\$ 105,600.00	\$ 91,155.20
Commodities	37,812.02	35,000.00	2,812.02
Capital outlay	-	50,000.00	(50,000.00)
Reserve	-	309,496.00	(309,496.00)
Operating Transfers to Other Funds			
General Fund	25,000.00	25,000.00	-
Total Expenditures	<u>259,567.22</u>	<u>\$ 525,096.00</u>	<u>\$ (265,528.78)</u>
Receipts Over (Under) Expenditures	(87,102.67)		
Unencumbered Cash, Beginning	<u>409,826.37</u>		
Unencumbered Cash, Ending	<u>\$ 322,723.70</u>		

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

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Reimbursed Expenses	\$ 33,227.06
Total Receipts	<u>33,227.06</u>
Expenditures	
General Government	
Capital outlay	22,300.68
Debt Service on Lease Purchase	
Principal and Interest	<u>-</u>
Total Expenditures	<u>22,300.68</u>
Receipts Over (Under) Expenditures	10,926.38
Unencumbered Cash, Beginning	<u>85,590.07</u>
Unencumbered Cash, Ending	<u><u>\$ 96,516.45</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**EQUIPMENT RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Reimbursed Expenses	\$ 20,550.00
Operating Transfer from Other Funds	
General	<u>60,000.00</u>
Total Receipts	<u>80,550.00</u>
Expenditures	
General Government	
Capital outlay	166,507.31
Debt Service on Lease Purchase	
Principal and Interest	<u>11,877.96</u>
Total Expenditures	<u>178,385.27</u>
Receipts Over (Under) Expenditures	(97,835.27)
Unencumbered Cash, Beginning	<u>221,821.74</u>
Unencumbered Cash, Ending	<u><u>\$ 123,986.47</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**PUBLIC LIBRARY EMPLOYEE BENEFITS FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Taxes			
Ad Valorem property tax	\$ 34,243.46	\$ 34,244.00	\$ (0.54)
Delinquent	2,210.87	2,211.00	(0.13)
Motor vehicle tax	3,200.85	3,201.00	(0.15)
Total Receipts	<u>39,655.18</u>	<u>\$ 39,656.00</u>	<u>\$ (0.82)</u>
Expenditures			
Recreation			
Appropriation to Library Board	39,655.18	\$ 39,656.00	\$ (0.82)
Total Expenditures	<u>39,655.18</u>	<u>\$ 39,656.00</u>	<u>\$ (0.82)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</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, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
State special alcohol tax	\$ 12,020.67	\$ 13,470.00	\$ (1,449.33)
Other Receipts			
Miscellaneous	10,319.28	10,319.00	0.28
Total Receipts	<u>22,339.95</u>	<u>\$ 23,789.00</u>	<u>\$ (1,449.05)</u>
Expenditures			
Recreation			
Contractual services	3,000.00	\$ 15,479.00	\$ (12,479.00)
Commodities	-	-	-
Capital outlay	28,670.63	32,818.00	(4,147.37)
Debt Service on Lease Purchase			
Principal and Interest	12,478.90	-	12,478.90
Total Expenditures	<u>44,149.53</u>	<u>\$ 48,297.00</u>	<u>\$ (4,147.47)</u>
Receipts Over (Under) Expenditures	(21,809.58)		
Unencumbered Cash, Beginning	<u>26,833.54</u>		
Unencumbered Cash, Ending	<u>\$ 5,023.96</u>		

CITY OF FORT SCOTT, KANSAS  
PUBLIC SAFETY EQUIPMENT FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Taxes			
Ad Valorem property tax	\$ 81,394.21	\$ 87,503.00	\$ (6,108.79)
Delinquent	5,829.26	-	5,829.26
Motor vehicle tax	9,844.59	9,350.00	494.59
Total Receipts	<u>97,068.06</u>	<u>\$ 96,853.00</u>	<u>\$ 215.06</u>
Expenditures			
Public Safety			
Contractual services	-	\$ 57,480.00	\$ (57,480.00)
Capital outlay	126,014.96	143,978.00	(17,963.04)
Debt Service on Lease Purchase			
Principal and Interest	<u>22,479.76</u>	<u>-</u>	<u>22,479.76</u>
Total Expenditures	<u>148,494.72</u>	<u>\$ 201,458.00</u>	<u>\$ (52,963.28)</u>
Receipts Over (Under) Expenditures	(51,426.66)		
Prior Year Encumbrances Canceled	-		
Unencumbered Cash, Beginning	<u>105,836.12</u>		
Unencumbered Cash, Ending	<u>\$ 54,409.46</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, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
State special alcohol tax	\$ 12,020.67	\$ 13,000.00	\$ (979.33)
Total Receipts	<u>12,020.67</u>	<u>\$ 13,000.00</u>	<u>\$ (979.33)</u>
Expenditures			
Public Safety			
Contractual services	<u>3,250.00</u>	<u>\$ 13,000.00</u>	<u>\$ (9,750.00)</u>
Total Expenditures	<u>3,250.00</u>	<u>\$ 13,000.00</u>	<u>\$ (9,750.00)</u>
Receipts Over (Under) Expenditures	8,770.67		
Unencumbered Cash, Beginning	<u>27,302.36</u>		
Unencumbered Cash, Ending	<u>\$ 36,073.03</u>		

**CITY OF FORT SCOTT, KANSAS**  
**CDBG - DOWNTOWN BUILDING FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Intergovernmental	
Grant proceeds	\$ 150,000.00
Total Receipts	150,000.00
Expenditures	
Administration	15,000.00
Other	85,470.00
Capital outlays	49,530.00
Total Expenditures	150,000.00
Receipts Over (Under) Expenditures	-
Prior Year Canceled Encumbrances	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ -

**CITY OF FORT SCOTT, KANSAS**  
**COMMUNITY IMPROVEMENT DISTRICT FUND**

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

For the Year Ended December 31, 2014

	<u>2014 Actual</u>	<u>2014 Budget</u>	<u>Variance - Over (Under)</u>
Receipts			
Intergovernmental			
Sales tax	<u>\$ 21,289.93</u>	<u>\$ 24,064.00</u>	<u>\$ (2,774.07)</u>
Total Receipts	<u>21,289.93</u>	<u>\$ 24,064.00</u>	<u>\$ (2,774.07)</u>
Expenditures			
General Government			
Contractual services	<u>21,289.93</u>	<u>\$ 24,064.00</u>	<u>\$ (2,774.07)</u>
Total Expenditures	<u>21,289.93</u>	<u>\$ 24,064.00</u>	<u>\$ (2,774.07)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

CITY OF FORT SCOTT, KANSAS  
E911 TELEPHONE TAX FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
Special telephone tax	\$ 76,067.72	\$ 87,000.00	\$ (10,932.28)
Other Receipts			
Miscellaneous	3,526.56	-	3,526.56
Total Receipts	<u>79,594.28</u>	<u>\$ 87,000.00</u>	<u>\$ (7,405.72)</u>
Expenditures			
Public Safety			
Contractual services	103,160.52	\$ 100,000.00	\$ 3,160.52
Capital outlay	117,202.25	150,862.00	(33,659.75)
Total Expenditures	<u>220,362.77</u>	<u>\$ 250,862.00</u>	<u>\$ (30,499.23)</u>
Receipts Over (Under) Expenditures	(140,768.49)		
Unencumbered Cash, Beginning	<u>198,836.53</u>		
Unencumbered Cash, Ending	<u>\$ 58,068.04</u>		

**CITY OF FORT SCOTT, KANSAS**  
**AQUATIC CENTER/BRCC PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
Sales tax	\$ 679,670.82	\$ 646,276.00	\$ 33,394.82
Other Receipts			
Miscellaneous	-	-	-
Total Receipts	<u>679,670.82</u>	<u>\$ 646,276.00</u>	<u>\$ 33,394.82</u>
Expenditures			
Recreation			
Contractual	68,370.65	\$ -	\$ 68,370.65
Capital outlay	794.00	-	794.00
Reserve	-	762,972.00	(762,972.00)
Operating Transfers to Other Funds			
General	549,773.00	-	549,773.00
Debt Service	<u>414,715.00</u>	<u>414,715.00</u>	<u>-</u>
Total Expenditures	<u>1,033,652.65</u>	<u>\$ 1,177,687.00</u>	<u>\$ (144,034.35)</u>
Receipts Over (Under) Expenditures	(353,981.83)		
Prior Year Canceled Encumbrances	-		
Unencumbered Cash, Beginning	<u>551,593.78</u>		
Unencumbered Cash, Ending	<u>\$ 197,611.95</u>		

**CITY OF FORT SCOTT, KANSAS**  
**CAPITAL IMPROVEMENTS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Miscellaneous	\$ 115,501.27
Operating Transfers from Other Funds	
General	<u>165,000.00</u>
Total Receipts	<u>280,501.27</u>
Expenditures	
Capital Improvements	271,091.81
Operating Transfers to Other Funds	
Golf Course Clubhouse	36,891.09
Quiet Zone Project	29,530.25
KDWP Gunn Park Grant	-
KDOT - Airport Design Ramp	<u>3,250.00</u>
Total Expenditures	<u>340,763.15</u>
Receipts Over (Under) Expenditures	(60,261.88)
Prior Year Encumbrances Canceled	-
Unencumbered Cash, Beginning	<u>716,799.94</u>
Unencumbered Cash, Ending	<u><u>\$ 656,538.06</u></u>

## CITY OF FORT SCOTT, KANSAS

## TRANSIENT GUEST TAX FUND

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

For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
State guest tax	\$ 72,135.11	\$ 80,000.00	\$ (7,864.89)
Use of Money and Property			
Sales of property	20,000.00	-	20,000.00
Total Receipts	92,135.11	\$ 80,000.00	\$ 12,135.11
Expenditures			
Economic Development			
Contractual services	48,000.00	\$ 48,000.00	\$ -
Capital outlay	-	-	-
Operating Transfers to Other Funds			
Quiet Zone Project	24,135.11	32,000.00	(7,864.89)
Total Expenditures	72,135.11	\$ 80,000.00	\$ (7,864.89)
Receipts Over (Under) Expenditures	20,000.00		
Prior Year Canceled Encumbrances	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ 20,000.00		

CITY OF FORT SCOTT, KANSAS  
CAPITAL IMPROVEMENT SALES TAX FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
Sales tax	\$ 746,414.04	\$ 687,000.00	\$ 59,414.04
Total Receipts	<u>746,414.04</u>	<u>\$ 687,000.00</u>	<u>\$ 59,414.04</u>
Expenditures			
Public Works			
Capital outlay	984,500.00	\$ -	\$ 984,500.00
Reserve	-	9,364.00	(9,364.00)
Operating Transfers to Other Funds			
General Fund	23,141.96	23,142.00	(0.04)
18th & 23rd Streets Project	56,104.25	-	56,104.25
FAA Projects Grant	25,241.45	-	25,241.45
US Widening Project	252,581.09	-	252,581.09
Debt Service	613,508.97	613,510.00	(1.03)
Capital Projects	-	1,220,200.00	(1,220,200.00)
Total Expenditures	<u>1,955,077.72</u>	<u>\$ 1,866,216.00</u>	<u>\$ 88,861.72</u>
Receipts Over (Under) Expenditures	(1,208,663.68)		
Prior Year Canceled Encumbrances	-		
Unencumbered Cash, Beginning	<u>1,264,510.12</u>		
Unencumbered Cash, Ending	<u>\$ 55,846.44</u>		



CITY OF FORT SCOTT, KANSAS  
DEBT SERVICE FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Taxes			
Ad Valorem property tax	\$ 252,494.38	\$ 271,374.00	\$ (18,879.62)
Motor vehicle	23,595.50	17,748.00	5,847.50
Delinquent	13,844.82	-	13,844.82
Operating Transfers from Other Funds			
Aquatic Center/BRCC Project	414,715.00	414,715.00	-
Capital improvement Sales Tax	613,508.97	613,510.00	(1.03)
Water Utility	512,380.19	512,381.00	(0.81)
Wastewater Utility	-	-	-
Stormwater Utility	65,673.17	65,674.00	(0.83)
Total Receipts	<u>1,896,212.03</u>	<u>\$ 1,895,402.00</u>	<u>\$ 810.03</u>
Expenditures			
Debt Service on GO Bonds			
Principal	1,230,000.00	\$ 1,230,000.00	\$ -
Interest	275,467.50	275,468.00	(0.50)
Debt Service on Revenue Bonds			
Principal	82,842.00	82,842.00	-
Interest	227,300.81	227,301.00	(0.19)
Debt Service on Temporary Notes			
Principal	-	-	-
Interest	-	-	-
Debt Service on Revolving loans			
Principal	100,169.13	100,171.00	(1.87)
Interest	35,571.67	35,573.00	(1.33)
Other	-	-	-
Miscellaneous			
Reserve	-	214,326.00	(214,326.00)
Total Expenditures	<u>1,951,351.11</u>	<u>\$ 2,165,681.00</u>	<u>\$ (214,329.89)</u>
Receipts Over (Under) Expenditures	(55,139.08)		
Unencumbered Cash, Beginning	<u>259,942.42</u>		
Unencumbered Cash, Ending	<u>\$ 204,803.34</u>		

**CITY OF FORT SCOTT, KANSAS**  
**WASTEWATER PROJECTS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Miscellaneous	\$ 3,750.00
Operating Transfers from Other Funds	
Wastewater Utility	<u>1,956.68</u>
Total Receipts	<u>5,706.68</u>
Expenditures	
Public Works	
Contractual services	-
Capital outlay	7,500.00
Operating Transfers to Other Funds	
Wastewater Utility	<u>-</u>
Total Expenditures	<u>7,500.00</u>
Receipts Over (Under) Expenditures	(1,793.32)
Prior Year Canceled Encumbrances	1,793.32
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**BRIDGE PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	\$ -
Total Receipts	<u>-</u>
Expenditures	
Public Streets	
Contractual services	<u>-</u>
Total Expenditures	<u>-</u>
Prior Year Canceled Encumbrances	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>911.80</u>
Unencumbered Cash, Ending	<u><u>\$ 911.80</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**18TH & 23RD STREETS PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Intergovernmental	
Federal grants	\$ 5,704.51
Other Receipts	
Miscellaneous	-
Operating Transfer from Other Funds	
Capital Improvement Sales Tax	<u>56,104.25</u>
Total Receipts	<u>61,808.76</u>
Expenditures	
Public Streets	
Contractual services	100.00
Capital outlay	<u>-</u>
Total Expenditures	<u>100.00</u>
Receipts Over (Under) Expenditures	61,708.76
Prior Year Canceled Encumbrances	-
Unencumbered Cash, Beginning	<u>(36,969.17)</u>
Unencumbered Cash, Ending	<u><u>\$ 24,739.59</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**BALLFIELD PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Donations	<u>\$ 1,572,619.00</u>
Total Receipts	<u>1,572,619.00</u>
Expenditures	
Recreation	
Capital outlay	<u>1,980,434.93</u>
Total Expenditures	<u>1,980,434.93</u>
Receipts Over (Under) Expenditures	(407,815.93)
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ (407,815.93)</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**GOLF COURSE CLUBHOUSE FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Donations	\$ 6,000.00
Operating Transfers from Other Funds	
Capital Improvements	36,891.09
Golf Course Trust	10,000.00
	<u>52,891.09</u>
Total Receipts	<u>52,891.09</u>
Expenditures	
Recreation	
Capital outlay	26,662.10
	<u>26,662.10</u>
Total Expenditures	<u>26,662.10</u>
Receipts Over (Under) Expenditures	26,228.99
Prior Year Canceled Encumbrances	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 26,228.99</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**RIVERFRONT PROJECT GRANT**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Intergovernmental	
Federal KDOT Grant	<u>\$ 47,015.26</u>
Total Receipts	<u>47,015.26</u>
Expenditures	
Recreation	
Capital outlay	<u>1,277,169.01</u>
Total Expenditures	<u>1,277,169.01</u>
Receipts Over (Under) Expenditures	(1,230,153.75)
Prior Year Canceled Encumbrances	-
Unencumbered Cash, Beginning	<u>(41,927.54)</u>
Unencumbered Cash, Ending	<u><u>\$ (1,272,081.29)</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**BJA BULLETPROOF VESTS GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Intergovernmental	
Federal Grant	\$ 1,673.42
Other Receipts	
Miscellaneous	-
Operating Transfer from Other Fund	
General	<u>1,967.49</u>
Total Receipts	<u>3,640.91</u>
Expenditures	
Public Safety	
Commodities	-
Capital outlay	<u>3,934.98</u>
Total Expenditures	<u>3,934.98</u>
Receipts Over (Under) Expenditures	(294.07)
Unencumbered Cash, Beginning	<u>(1,673.42)</u>
Unencumbered Cash, Ending	<u><u>\$ (1,967.49)</u></u>



**CITY OF FORT SCOTT, KANSAS**  
**QUIET ZONE PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	<u>2014</u> <u>Actual</u>
Receipts	
Operating Transfers from Other Funds	
Capital Improvements	\$ 29,530.25
Transient Guest Tax	<u>24,135.11</u>
Total Receipts	<u>53,665.36</u>
Expenditures	
Public Safety	
Contractual services	-
Capital outlay	<u>35,395.00</u>
Total Expenditures	<u>35,395.00</u>
Receipts Over (Under) Expenditures	18,270.36
Unencumbered Cash, Beginning	<u>42,074.45</u>
Unencumbered Cash, Ending	<u><u>\$ 60,344.81</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, 2014

	2014 <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	\$ 74,291.74
Operating Transfer from Other Funds	
Wastewater Projects	<u>7,978.00</u>
Total Receipts	<u>82,269.74</u>
Expenditures	
Recreation	
Contractual services	1,689.06
Commodities	7,346.86
Capital outlay	<u>133,777.34</u>
Total Expenditures	<u>142,813.26</u>
Receipts Over (Under) Expenditures	(60,543.52)
Unencumbered Cash, Beginning	<u>113,506.41</u>
Unencumbered Cash, Ending	<u><u>\$ 52,962.89</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**KDWP GUNN PARK GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Intergovernmental	
KDWP State aid	\$ -
Operating Transfers from Other Funds	
Capital Improvements	-
	<u>-</u>
Total Receipts	<u>-</u>
Expenditures	-
Recreation	-
Contractual services	61,062.80
	<u>61,062.80</u>
Total Expenditures	<u>61,062.80</u>
Receipts Over (Under) Expenditures	(61,062.80)
Unencumbered Cash, Beginning	<u>28,564.41</u>
Unencumbered Cash, Ending	<u><u>\$ (32,498.39)</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**SKATE FOR SCHOLARS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Donations	\$ 50,000.00
Total Receipts	<u>50,000.00</u>
Expenditures	
Recreation	
Capital outlay	<u>47,000.00</u>
Total Expenditures	<u>47,000.00</u>
Receipts Over (Under) Expenditures	3,000.00
Prior Year Canceled Encumbrances	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 3,000.00</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**KDOT - AIRPORT DESIGN RAMP FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Operating Transfer from Other Fund	
Capital Improvements	<u>\$ 3,250.00</u>
Total Receipts	<u>3,250.00</u>
Expenditures	
Public Transportation	
Capital outlay	<u>63,950.00</u>
Total Expenditures	<u>63,950.00</u>
Receipts Over (Under) Expenditures	(60,700.00)
Prior Year Canceled Encumbrances	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ (60,700.00)</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**URGENT NEED FLOOD GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Intergovernmental	
HUD Federal grant	\$ -
Other Receipts	
Miscellaneous	-
	-
Total Receipts	-
Expenditures	
General Government	
Contractual services	-
Capital outlay	-
	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Prior Year Encumbrances Canceled	-
Unencumbered Cash, Beginning	(25,450.00)
Unencumbered Cash, Ending	(25,450.00)

**CITY OF FORT SCOTT, KANSAS**  
**FAA PROJECTS GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Intergovernmental	
Federal Grant	\$ 206,262.88
Operating Transfer from Other Fund	
Capital Improvement Sales Tax	<u>25,241.45</u>
Total Receipts	<u>231,504.33</u>
Expenditures	
Public Transportation	
Contractual	-
Capital outlay	<u>231,504.33</u>
Total Expenditures	<u>231,504.33</u>
Receipts Over (Under) Expenditures	-
Prior Year Encumbrances Canceled	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**US 69 WIDENING PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Operating Transfer from Other Fund	
Capital Improvement Sales Tax	<u>\$ 252,581.09</u>
Total Receipts	<u>252,581.09</u>
Expenditures	
Public Streets	
Capital outlay	<u>152,076.00</u>
Total Expenditures	<u>152,076.00</u>
Receipts Over (Under) Expenditures	100,505.09
Unencumbered Cash, Beginning	<u>(20,885.00)</u>
Unencumbered Cash, Ending	<u><u>\$ 79,620.09</u></u>



**CITY OF FORT SCOTT, KANSAS**  
**NATIONAL AVENUE - 6TH TO 13TH PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Operating Transfer from Other Fund	
General	\$ 549,773.00
Total Receipts	549,773.00
Expenditures	
Public Streets	
Capital outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	549,773.00
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ 549,773.00

CITY OF FORT SCOTT, KANSAS  
WATER UTILITY FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Operating Revenue			
Charges for services	\$ 2,522,757.40	\$ 2,603,342.00	\$ (80,584.60)
Other charges	111,851.07	-	111,851.07
Fishing, boating and camping fees	27,715.75	-	27,715.75
Lake lot leases	20,750.00	-	20,750.00
Nonoperating Revenue			
Reimbursed expenses	6,667.44	-	6,667.44
Miscellaneous	16,440.02	221,300.00	(204,859.98)
Proceeds from long term debt	-	-	-
Total Receipts	<u>2,706,181.68</u>	<u>\$ 2,824,642.00</u>	<u>\$ (118,460.32)</u>
Expenditures			
Water Production			
Personal services	220,830.10	\$ 260,000.00	\$ (39,169.90)
Contractual services	243,625.07	275,000.00	(31,374.93)
Commodities	181,286.74	200,000.00	(18,713.26)
Capital outlay	23,109.38	62,343.00	(39,233.62)
Water Distribution			
Personal services	249,069.22	250,000.00	(930.78)
Contractual services	25,796.42	26,000.00	(203.58)
Commodities	88,461.30	90,000.00	(1,538.70)
Capital outlay	355,678.31	365,283.00	(9,604.69)
Water Administration			
Personal services	223,620.95	225,000.00	(1,379.05)
Contractual services	221,214.95	170,000.00	51,214.95
Commodities	6,519.17	10,000.00	(3,480.83)
Capital outlay	1,635.29	2,404.00	(768.71)
Water Lake Maintenance			
Personal services	21,074.10	30,000.00	(8,925.90)
Contractual services	7,134.18	15,000.00	(7,865.82)
Commodities	12,482.13	20,000.00	(7,517.87)
Capital outlay	17,849.84	25,068.00	(7,218.16)
Reserve	-	1,061,684.00	(1,061,684.00)

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Expenditures			
Debt Service on Lease Purchase			
Principal and Interest	\$ 16,259.16	\$ -	\$ 16,259.16
Operating Transfers to Other Funds			
General	225,000.00	200,000.00	25,000.00
Capital Projects	-	560,000.00	
Debt Service	512,380.19	512,381.00	(0.81)
Total Expenditures	<u>2,653,026.50</u>	<u>\$ 4,360,163.00</u>	<u>\$ (1,147,136.50)</u>
Receipts Over (Under) Expenditures	53,155.18		
Prior Year Canceled Encumbrances	-		
Unencumbered Cash, Beginning	<u>1,676,034.54</u>		
Unencumbered Cash, Ending	<u>\$ 1,729,189.72</u>		

CITY OF FORT SCOTT, KANSAS  
WASTEWATER UTILITY FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Operating Revenue			
Charges for services	\$ 1,074,667.17	\$ 1,068,689.00	\$ 5,978.17
Nonoperating Revenue			
Proceeds from long term debt	-	-	-
Lease Income	-	222,500.00	(222,500.00)
Reimbursed Expenses	15,094.57	-	15,094.57
Miscellaneous	220,326.09	1,000.00	219,326.09
Operating Transfer from Other Funds			
Wastewater Projects	-	-	-
Total Receipts	<u>1,310,087.83</u>	<u>\$ 1,292,189.00</u>	<u>\$ 17,898.83</u>
Expenditures			
Wastewater Plant			
Personal services	400,747.39	\$ 400,000.00	\$ 747.39
Contractual services	314,533.83	310,000.00	4,533.83
Commodities	78,283.45	75,000.00	3,283.45
Capital outlay	67,983.89	62,150.00	5,833.89
Wastewater Collections			
Personal services	166,073.66	167,000.00	(926.34)
Contractual services	12,742.29	12,000.00	742.29
Commodities	61,108.46	61,000.00	108.46
Capital outlay	131,239.79	130,241.00	998.79
Reserve	-	635,580.00	(635,580.00)
Debt Service on Lease Purchase			
Principal and Interest	16,259.16	-	16,259.16
Operating Transfers to Other Funds			
General	150,000.00	130,000.00	20,000.00
Debt Service	-	-	-
Wastewater Projects	1,956.68	-	1,956.68
Wastewater Bond Reserve	-	-	-
Total Expenditures	<u>1,400,928.60</u>	<u>\$ 1,982,971.00</u>	<u>\$ (582,042.40)</u>
Receipts Over (Under) Expenditures	(90,840.77)		
Prior Year Canceled Encumbrances	-		
Unencumbered Cash, Beginning	<u>979,496.54</u>		
Unencumbered Cash, Ending	<u>\$ 888,655.77</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, 2014

	2014 Actual	2014 Budget	Variance - Over (Under)
Receipts			
Operating Revenue			
Charges for services	\$ 214,298.15	\$ 216,890.00	\$ (2,591.85)
Nonoperating Revenue			
Proceeds from long term debt	-	-	-
Total Receipts	<u>214,298.15</u>	<u>\$ 216,890.00</u>	<u>\$ (2,591.85)</u>
Expenditures			
Nonoperating Expenses			
Capital Outlays	3,172.58	\$ 200,000.00	\$ (196,827.42)
Reserve	-	175,169.00	(175,169.00)
Debt Service on Lease Purchase			
Principal and Interest	11,877.84	-	11,877.84
Operating Transfers to Other Funds			
Debt Service	65,673.17	65,674.00	(0.83)
Capital Projects	-	204,319.00	(204,319.00)
Total Expenditures	<u>80,723.59</u>	<u>\$ 645,162.00</u>	<u>\$ (360,119.41)</u>
Receipts Over (Under) Expenditures	133,574.56		
Prior Year Canceled Encumbrances	-		
Unencumbered Cash, Beginning	<u>675,935.71</u>		
Unencumbered Cash, Ending	<u>\$ 809,510.27</u>		

**CITY OF FORT SCOTT, KANSAS**  
**WASTEWATER BOND RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Operating Transfer from Other Funds	
Wastewater Utility Fund	<u>\$ -</u>
Total Receipts	<u>-</u>
Expenditures	
Public Works	
Contractual services	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>310,311.00</u>
Unencumbered Cash, Ending	<u><u>\$ 310,311.00</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**FIRE INSURANCE PROCEEDS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Other Receipts	
Insurance proceeds	<u>\$     28,460.00</u>
Total Receipts	<u>28,460.00</u>
Expenditures	
Public Safety	
Contractual services	<u>31,860.00</u>
Total Expenditures	<u>31,860.00</u>
Receipts Over (Under) Expenditures	(3,400.00)
Unencumbered Cash, Beginning	<u>3,400.00</u>
Unencumbered Cash, Ending	<u><u>\$          -</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**20TH CENTURY VETERANS MEMORIAL FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Donations	\$ 245.00
Total Receipts	245.00
Expenditures	
General Government	
Contractual services	245.00
Commodities	-
Total Expenditures	245.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	13,753.16
Unencumbered Cash, Ending	\$ 13,753.16



**CITY OF FORT SCOTT, KANSAS**  
**WOUNDED WARRIOR TRAC CHAIR FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Donations	\$ 12,103.39
Total Receipts	12,103.39
Expenditures	
General Government	
Capital outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	12,103.39
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$ 12,103.39

**CITY OF FORT SCOTT, KANSAS**  
**AIRPORT DAY FESTIVAL FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	\$ 1,725.00
Total Receipts	<u>1,725.00</u>
Expenditures	
General Government	
Contractual services	2,074.65
Commodities	-
Capital outlay	<u>-</u>
Total Expenditures	<u>2,074.65</u>
Receipts Over (Under) Expenditures	(349.65)
Unencumbered Cash, Beginning	<u>349.65</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**ANIMAL SHELTER TRUST FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	<u>\$ -</u>
Total Receipts	<u>-</u>
Expenditures	
Public Safety	
Capital outlay	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	-
Prior Year Encumbrances Canceled	-
Unencumbered Cash, Beginning	<u>2,824.78</u>
Unencumbered Cash, Ending	<u><u>\$ 2,824.78</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**GOLF COURSE TRUST FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	<u>\$ 13,400.00</u>
Total Receipts	<u>13,400.00</u>
Expenditures	
Recreation	
Capital outlay	149.98
Operating Transfers to Other Funds	
Golf Course Clubhouse	<u>10,000.00</u>
Total Expenditures	<u>10,149.98</u>
Receipts Over (Under) Expenditures	3,250.02
Unencumbered Cash, Beginning	<u>42,323.03</u>
Unencumbered Cash, Ending	<u><u>\$ 45,573.05</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**CHRISTMAS IN THE PARK FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Miscellaneous	\$ -
Total Receipts	-
Expenditures	
Recreation	
Contractual services	-
Capital outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	1,194.52
Unencumbered Cash, Ending	<u>\$ 1,194.52</u>

**CITY OF FORT SCOTT, KANSAS**  
**AQUATIC CENTER BRICKS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Miscellaneous	\$ -
Total Receipts	-
Expenditures	
Recreation	
Capital outlay	8,905.00
Total Expenditures	8,905.00
Receipts Over (Under) Expenditures	(8,905.00)
Unencumbered Cash, Beginning	8,905.00
Unencumbered Cash, Ending	\$ -

**CITY OF FORT SCOTT, KANSAS**  
**PHOENIX PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	\$ -
Total Receipts	<u>-</u>
Expenditures	
General Government	
Commodities	<u>5,691.99</u>
Total Expenditures	<u>5,691.99</u>
Receipts Over (Under) Expenditures	(5,691.99)
Prior Year Encumbrances Canceled	-
Unencumbered Cash, Beginning	<u>5,691.99</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

**CITY OF FORT SCOTT, KANSAS**  
**GNAT PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Miscellaneous	\$ 1,300.00
Total Receipts	<u>1,300.00</u>
Expenditures	
Public Safety	
Capital outlay	<u>3,406.65</u>
Total Expenditures	<u>3,406.65</u>
Receipts Over (Under) Expenditures	(2,106.65)
Unencumbered Cash, Beginning	<u>7,295.54</u>
Unencumbered Cash, Ending	<u><u>\$ 5,188.89</u></u>



CITY OF FORT SCOTT, KANSAS  
GUNN PARK TRAILS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Other Receipts	
Miscellaneous	\$ 1,315.00
Total Receipts	1,315.00
Expenditures	
Recreation	
Capital outlay	2,608.60
Total Expenditures	2,608.60
Receipts Over (Under) Expenditures	(1,293.60)
Unencumbered Cash, Beginning	2,310.86
Unencumbered Cash, Ending	\$ 1,017.26

**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	<u>\$      9,918.17</u>
Total Receipts	<u>9,918.17</u>
Expenditures	
Public Safety	
Contractual services	6,560.00
Commodities	-
Capital outlay	<u>4,312.65</u>
Total Expenditures	<u>10,872.65</u>
Receipts Over (Under) Expenditures	(954.48)
Unencumbered Cash, Beginning	<u>20,896.12</u>
Unencumbered Cash, Ending	<u><u>\$     19,941.64</u></u>

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

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2014

	2014 Actual
Receipts	
Intergovernmental	
State Grant	\$ 700.00
Other Receipts	
Miscellaneous	-
Total Receipts	<u>700.00</u>
Expenditures	-
Public Safety	-
Commodities	967.60
Capital outlay	-
Total Expenditures	<u>967.60</u>
Receipts Over (Under) Expenditures	(267.60)
Unencumbered Cash, Beginning	<u>2,638.75</u>
Unencumbered Cash, Ending	<u><u>\$ 2,371.15</u></u>

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

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

For the Year Ended December 31, 2014

	2014 <u>Actual</u>
Receipts	
Intergovernmental	
Appropriation from the City	\$ 264,791.30
Other appropriations	16,723.37
Fines, Forfeitures and Penalties	1,348.81
Use of Property and Money	
Interest	221.39
Other Receipts	
Donations	65.00
Miscellaneous	<u>3,441.41</u>
Total Receipts	<u>286,591.28</u>
Expenditures	
Recreation	
Personal services	187,198.11
Contractual Services	24,055.18
Commodities	44,368.90
Capital outlay	<u>7,820.45</u>
Total Expenditures	<u>263,442.64</u>
Receipts Over (Under) Expenditures	23,148.64
Unencumbered Cash, Beginning	<u>683,878.29</u>
Unencumbered Cash, Ending	<u><u>\$ 707,026.93</u></u>