

**CITY OF FORT SCOTT,  
KANSAS**

Independent Auditors' Report,  
Financial Statement, and  
Regulatory Required Supplementary Information,  
with Federal Compliance Section  
For the Year Ended December 31, 2013

# CITY OF FORT SCOTT, KANSAS

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# Diehl Banwart Bolton

*Certified Public Accountants PA*

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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 balance, regulatory basis, of the City of Fort Scott, Kansas as of and for the year ended December 31, 2013 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, 2013 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, 2013, 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, individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis, and the Schedule of Expenditure of Federal Awards (Schedules 1, 2, 3, and the Federal Compliance Section 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, CPAs PA

May 19, 2014  
Fort Scott, Kansas

**CITY OF FORT SCOTT, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis**  
**For the Year Ended December 31, 2013**

| Funds                          | Beginning<br>Unencumbered<br>Cash Balances | Prior Year<br>Canceled<br>Encumbrances | Cash<br>Receipts       | Expenditures           | Ending<br>Unencumbered<br>Cash Balances | Plus                                    |                                       |
|--------------------------------|--|--|------------------------|------------------------|---|---|---------------------------------------|
|                                |  |  |                        |                        |   | Encumbrances<br>and Accounts<br>Payable | Cash Balances<br>December 31,<br>2013 |
| <b>General Fund</b>            | <b>\$ 807,315.33</b>                       | <b>\$ 2,540.48</b>                     | <b>\$ 5,624,816.63</b> | <b>\$ 5,397,532.04</b> | <b>\$ 1,037,140.40</b>                  | <b>\$ 66,481.35</b>                     | <b>\$ 1,103,621.75</b>                |
| <b>Special Purposes Funds:</b> |  |  |                        |                        |   |   |                                       |
| Special Streets and Highways   | 451,908.04                                 | -                                      | 297,593.92             | 168,120.57             | 581,381.39                              | -                                       | 581,381.39                            |
| Library                        | 6,704.31                                   | -                                      | 231,008.51             | 237,712.82             | -                                       | -                                       | -                                     |
| Promotion of Industry          | 417,062.83                                 | -                                      | 167,819.15             | 175,055.61             | 409,826.37                              | 3,062.31                                | 412,888.68                            |
| Equipment Reserve              | 164,630.35                                 | -                                      | 192,134.58             | 49,353.12              | 307,411.81                              | -                                       | 307,411.81                            |
| Library Employee Benefits      | -  | -                                      | 39,934.59              | 39,934.59              | -                                       | -                                       | -                                     |
| Special Parks and Recreation   | 39,204.13                                  | -                                      | 20,732.31              | 33,102.90              | 26,833.54                               | -                                       | 26,833.54                             |
| Police and Fire Equipment      | 155,257.44                                 | -                                      | 99,067.73              | 148,489.05             | 105,836.12                              | -                                       | 105,836.12                            |
| Special Alcohol and Drug       | 20,589.33                                  | -                                      | 12,413.03              | 5,700.00               | 27,302.36                               | -                                       | 27,302.36                             |
| Community Improvement Dis      | 5,316.99                                   | -                                      | 24,064.81              | 29,381.80              | -                                       | -                                       | -                                     |
| E911 Telephone Tax             | 186,862.08                                 | -                                      | 71,409.10              | 59,434.65              | 198,836.53                              | 1,055.84                                | 199,892.37                            |
| Recreation Projects            | 342,069.96                                 | -                                      | 714,526.60             | 505,002.78             | 551,593.78                              | -                                       | 551,593.78                            |
| Capital Improvements           | 343,112.43                                 | -                                      | 798,396.74             | 424,709.23             | 716,799.94                              | 188,159.00                              | 904,958.94                            |
| Tourism & Convention Pro       | 30,342.34                                  | -                                      | 62,220.26              | 92,562.60              | -                                       | -                                       | -                                     |
| Rate Stabilization             | 1,138,450.20                               | -                                      | 772,293.76             | 646,233.84             | 1,264,510.12                            | -                                       | 1,264,510.12                          |
| <b>Bond and Interest Fund</b>  |  |  |                        |                        |   |   |                                       |
| General Bond and Interest      | 271,169.23                                 | -                                      | 1,977,293.95           | 1,988,520.76           | 259,942.42                              | -                                       | 259,942.42                            |
| <b>Capital Project Funds</b>   |  |  |                        |                        |   |   |                                       |
| Bridge Project                 | (2,334.45)                                 | 2,334.45                               | 911.80                 | -                      | 911.80                                  | -                                       | 911.80                                |
| Street Projects                | (13,011.22)                                | -                                      | 145,775.42             | 169,733.37             | (36,969.17)                             | 30,448.26                               | (6,520.91)                            |
| <b>Business Funds:</b>         |  |  |                        |                        |   |   |                                       |
| Water Utility                  | 1,358,808.36                               | 1,000.00                               | 2,630,196.77           | 2,313,970.59           | 1,676,034.54                            | 201,641.80                              | 1,877,676.34                          |
| Sewer Utility                  | 746,682.97                                 | 527.50                                 | 1,535,558.01           | 1,303,271.94           | 979,496.54                              | 52,904.19                               | 1,032,400.73                          |
| Storm Drain Utility            | 525,554.23                                 | -                                      | 274,451.90             | 124,070.42             | 675,935.71                              | -                                       | 675,935.71                            |
| Sewer Bond Reserve             | 272,082.00                                 | -                                      | 38,229.00              | -                      | 310,311.00                              | -                                       | 310,311.00                            |
| Wastewater Projects            | 116,221.69                                 | -                                      | 107,140.00             | 223,361.69             | -                                       | 100,803.95                              | 100,803.95                            |
| <b>Trust Funds:</b>            |  |  |                        |                        |   |   |                                       |
| Medical Reimbursement          | -  | -                                      | 117.44                 | 117.44                 | -                                       | -                                       | -                                     |

The notes to the financial statements are an integral part of these financial statements.

**CITY OF FORT SCOTT, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis**  
**For the Year Ended December 31, 2013**

| Funds                        | Beginning<br>Unencumbered<br>Cash Balances | Prior Year<br>Canceled<br>Encumbrances | Plus             |                  | Ending<br>Unencumbered<br>Cash Balances | Encumbrances<br>and Accounts<br>Payable | Cash Balances<br>December 31,<br>2013 |
|------------------------------|--|--|------------------|------------------|---|---|---------------------------------------|
|                              |  |  | Cash<br>Receipts | Expenditures     |   |   |                                       |
| Trust Funds: (Continued)     |  |  |                  |                  |   |   |                                       |
| Riverfront Project Grant     | \$ (87,300.00)                             | \$ -                                   | \$ 183,246.45    | \$ 137,873.99    | \$ (41,927.54)                          | \$ 7,293.32                             | \$ (34,634.22)                        |
| CDBG Housing Grant           | (20.32)                                    | -                                      | 71,639.00        | 71,618.68        | -                                       | -                                       | -                                     |
| BJA Bulletproof Vests Grant  | -  | -                                      | 1,673.41         | 3,346.83         | (1,673.42)                              | -                                       | (1,673.42)                            |
| Quiet Zone                   | -  | -                                      | 50,724.45        | 8,650.00         | 42,074.45                               | 6,000.00                                | 48,074.45                             |
| Street and Sidewalks Project | 94,370.02                                  | -                                      | -                | 94,370.02        | -                                       | -                                       | -                                     |
| YAT Ellis Park Project       | 88,187.54                                  | -                                      | 108,776.00       | 83,457.13        | 113,506.41                              | -                                       | 113,506.41                            |
| KDWP Gunn Park Grant         | -  | -                                      | 53,010.00        | 24,445.59        | 28,564.41                               | -                                       | 28,564.41                             |
| Take Charge Challenge Grant  | 2,580.67                                   | -                                      | -                | 2,580.67         | -                                       | -                                       | -                                     |
| Urgent Need Flood Grant      | (3,500.00)                                 | -                                      | 39,820.00        | 61,770.00        | (25,450.00)                             | 16,690.00                               | (8,760.00)                            |
| FAA Projects Grant           | (11,276.00)                                | -                                      | 11,276.00        | -                | -                                       | -                                       | -                                     |
| US 69 Widening Project       | -  | -                                      | -                | 20,885.00        | (20,885.00)                             | 16,690.00                               | (4,195.00)                            |
| Fire Insurance Proceeds      | -  | -                                      | 31,758.77        | 28,358.77        | 3,400.00                                | -                                       | 3,400.00                              |
| 20th Century Vet Memorial    | 13,638.16                                  | -                                      | 7,425.00         | 7,310.00         | 13,753.16                               | -                                       | 13,753.16                             |
| Airport Day Celebration      | 324.65                                     | -                                      | 25.00            | -                | 349.65                                  | -                                       | 349.65                                |
| Animal Shelter               | 2,824.78                                   | -                                      | -                | -                | 2,824.78                                | -                                       | 2,824.78                              |
| Golf Course                  | 46,948.03                                  | -                                      | 5,000.00         | 9,625.00         | 42,323.03                               | -                                       | 42,323.03                             |
| Gordon Parks                 | 800.00                                     | -                                      | -                | 800.00           | -                                       | -                                       | -                                     |
| Phoenix Project              | 7,149.32                                   | -                                      | -                | 1,457.33         | 5,691.99                                | -                                       | 5,691.99                              |
| GNAT Project                 | 5,091.20                                   | -                                      | 3,025.00         | 820.66           | 7,295.54                                | -                                       | 7,295.54                              |
| Special Law Enforcement Tr   | 24,772.50                                  | -                                      | 3,364.72         | 7,241.10         | 20,896.12                               | -                                       | 20,896.12                             |
| Safe Grant                   | 2,838.36                                   | -                                      | 752.17           | 951.78           | 2,638.75                                | -                                       | 2,638.75                              |
| Aquatic Center Bricks        | 8,710.00                                   | -                                      | 195.00           | -                | 8,905.00                                | -                                       | 8,905.00                              |
| Christmas in the Park        | 1,194.52                                   | -                                      | 130.00           | 130.00           | 1,194.52                                | -                                       | 1,194.52                              |
| Gunn Park Trails             | -  | -                                      | 3,245.00         | 934.14           | 2,310.86                                | -                                       | 2,310.86                              |
| Nonexpendable Trust Fund:    |  |  |                  |                  |   |   |                                       |
| CDBG Revolving Loan          | 263,183.23                                 | -                                      | -                | -                | 263,183.23                              | -                                       | 263,183.23                            |
| Total Primary Government     | \$ 7,844,515.23                            | \$ 6,402.43                            | \$ 16,413,191.98 | \$ 14,701,998.50 | \$ 9,562,111.14                         | \$ 691,230.02                           | \$ 10,253,341.16                      |

The notes to the financial statements are an integral part of these financial statements.

**CITY OF FORT SCOTT, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis**  
**For the Year Ended December 31, 2013**

| Funds  | Beginning<br>Unencumbered<br>Cash Balances | Prior Year<br>Canceled<br>Encumbrances | Plus                    |                         |   |   | Cash Balances<br>December 31,<br>2013 |
|--|--|--|-------------------------|-------------------------|---|---|---------------------------------------|
|  |  |  | Cash<br>Receipts        | Expenditures            | Ending<br>Unencumbered<br>Cash Balances | Encumbrances<br>and Accounts<br>Payable |                                       |
| Total Primary Government                       | \$ 7,844,515.23                            | \$ 6,402.43                            | \$ 16,413,191.98        | \$ 14,701,998.50        | \$ 9,562,111.14                         | \$ 691,230.02                           | \$ 10,253,341.16                      |
| Component Units                                |  |  |                         |                         |   |   |                                       |
| Fort Scott Public Library                      |  |  |                         |                         |   |   |                                       |
| General Fund                                   | 638,349.80                                 | -                                      | 317,461.63              | 271,933.14              | 683,878.29                              | -                                       | 683,878.29                            |
| Total Reporting Entity                         | <u>\$ 8,482,865.03</u>                     | <u>\$ 6,402.43</u>                     | <u>\$ 16,730,653.61</u> | <u>\$ 14,973,931.64</u> | <u>\$ 10,245,989.43</u>                 | <u>\$ 691,230.02</u>                    | <u>\$ 10,937,219.45</u>               |
| Composition of Cash                            |  |  |                         |                         |   |   |                                       |
| Primary Government                             |  |  |                         |                         |   |   |                                       |
| General Checking Accounts.....                 |  |  |                         |                         |   |   | \$ 8,208,060.06                       |
| Investments                                    |  |  |                         |                         |   |   |                                       |
| State of Kansas Municipal Investment Pool..... |  |  |                         |                         |   |   | 2,045,281.10                          |
| Certificates of Deposit.....                   |  |  |                         |                         |   |   | -                                     |
| Total Primary Government                       |  |  |                         |                         |   |   | <u>10,253,341.16</u>                  |
| Component Units                                |  |  |                         |                         |   |   |                                       |
| Fort Scott Public Library                      |  |  |                         |                         |   |   |                                       |
| Cash in Bank Accounts.....                     |  |  |                         |                         |   |   | <u>683,878.29</u>                     |
| Total Reporting Entity                         |  |  |                         |                         |   |   | <u>\$ 10,937,219.45</u>               |

The notes to the financial statements are an integral part of these financial statements.



# CITY OF FORT SCOTT, KANSAS

## Notes to the Financial Statement For the Year Ended December 31, 2013

### 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 statements. 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 Purposes 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 Fund - 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.

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

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America (Continued)

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.

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 Bond and Interest, Police and Fire Equipment, Tourism and Convention Promotion, Recreation Projects, and Sewer Utility Funds were amended in 2013.

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.

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

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.

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 City Bond and Interest Fund to finance delinquent special assessments receivable.

Accordingly, special assessments are accounted for within the City Bond and Interest 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.

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

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. 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, 2013. The City was in apparent compliance with these Kansas laws except as follows:

- Expenditures exceeded the budget in the Library and Library Employee Benefits Fund in apparent violation of K.S.A. 79-2935.

### **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, 2013 the City's carrying amount of deposits was \$8,208,060.06 and the bank balance was \$8,374,863.03. The bank balances were held by several banks resulting in a diversification of credit risk. Of the bank balance, \$500,000.00 was covered by federal depository insurance, and \$7,874,863.03 was collateralized with securities totaling \$8,190,477.54 held by the pledging financial institutions' agents in the City's name.

At December 31, 2013 the City had invested \$2,045,281.10 in the State's municipal investment pool. The Pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

### **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.

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

##### Debt Service Requirements

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

| YEAR ENDED<br>DECEMBER 31, | PRINCIPAL              | INTEREST               | TOTAL                  |
|----------------------------|------------------------|------------------------|------------------------|
| 2014                       | \$ 82,842.00           | \$ 227,300.81          | \$ 310,142.81          |
| 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 TO 2023               | 564,215.00             | 987,201.71             | 1,551,416.71           |
| 2024 TO 2028               | 701,054.00             | 849,481.85             | 1,550,535.85           |
| 2029 TO 2033               | 873,601.00             | 677,954.89             | 1,551,555.89           |
| 2034 TO 2038               | 1,086,987.00           | 464,393.94             | 1,551,380.94           |
| 2039 TO 2043               | 1,089,390.00           | 204,452.10             | 1,293,842.10           |
| 2044 TO 2045               | <u>347,731.00</u>      | <u>22,478.38</u>       | <u>370,209.38</u>      |
|                            | <u>\$ 5,116,019.00</u> | <u>\$ 4,303,756.07</u> | <u>\$ 9,419,775.07</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, 2013, there were no industrial revenue bonds issues outstanding. One IRB is in process and will be issued in 2014.

##### Compensated Absences

Compensated absences are accrued as detailed in Note 1. Accrued compensated absences as of December 31, 2013, consisted of vacation and sick pay in the amount of \$538,296.65.

#### 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 8.94% from January 1, 2013 to December 31, 2013. The City's employer contributions to KPERS for the years ending December 31, 2013, 2012, and 2011, were \$162,944.99, \$149,972.32, and \$136,230.31, respectively, equal to the statutory required contributions for each year. The KP&F uniform participating employer rate established for the calendar year 2013 is 17.26%. 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 22.73% for 2013. The City's contributions to KP&F for the years ending December 31, 2013, 2012, and 2011, were \$274,269.23, \$255,951.96, and \$239,846.74, respectively, equal to the statutory required contributions for each year.

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

During 2013, approximately 40% of the total cubic feet of water and 33% 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 2013, 2012, and 2011, equaled \$13,117.86, \$12,343.24, and \$11,131.84, 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:

| <u>Transfer To Fund</u>   | <u>Transfer From Fund</u> | <u>K.S.A.<br/>Statutory<br/>Authority</u> | <u>Amount</u> |
|---------------------------|---------------------------|---|---------------|
| Special Streets           | General                   | (2)                                       | \$ 33,596.00  |
| Equipment Reserve         | General                   | 12-1, 117                                 | 60,000.00     |
| General                   | Promotion of Industry     | (2)                                       | 25,000.00     |
| General                   | Water                     | 12-825d                                   | 200,000.00    |
| General                   | Sewer                     | 12-825d                                   | 130,000.00    |
| Capital Improvement       | General                   | 12-1, 118                                 | 165,000.00    |
| General Bond and Interest | Street & Sidewalk Project | (1)                                       | 55,357.86     |
| General Bond and Interest | Water Utility             | (1)                                       | 526,816.76    |
| General Bond and Interest | Sewer Utility             | (1)                                       | 12,868.75     |
| General Bond and Interest | Storm Water Utility       | (1)                                       | 64,170.96     |
| General Bond and Interest | Recreation Projects       | (1)                                       | 411,715.00    |
| General Bond and Interest | Rate Stabilization        | (1)                                       | 623,091.88    |
| Sewer Utility             | Wastewater Projects       | (2)                                       | 109,582.19    |
| Wastewater Projects       | Sewer Utility             | 12-825d                                   | 107,140.00    |
|                           | Tourism and Convention    |   |               |
| Quiet Zone                | Promotion                 | (2)                                       | 50,724.45     |
| KDWP Gunn Park Grant      | Capital Improvements      | (2)                                       | 53,010.00     |
| Sewer Bond Reserve        | Sewer Utility             | 12-825d                                   | 38,229.00     |

The Transfers noted with (1) is to transfer money to pay debt service from the General Bond and Interest Fund.

The Transfers noted with (2) are actually reimbursed expenses.

## 10. CAPITAL PROJECTS

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

|  | <u>Expenditures<br/>To Date</u> | <u>Project<br/>Authorization</u> |
|--|---------------------------------|----------------------------------|
| Street Improvements Projects (KDOT)  |                                 |                                  |
| Street and Sidewalks Project<br>(Fund 56) – Still in progress  |                                 |                                  |
| GO Bonds   |                                 | \$ 1,259,137.75                  |
| Totals   | \$ 1,176,592.95                 | \$ 1,259,137.75                  |
| Street Projects (US 69 and 18 <sup>th</sup> & 23 <sup>rd</sup> Streets)<br>(Fund 33) - Still in progress |                                 |                                  |
| KDOT Federal Grant   |                                 | \$ 1,999,659.00                  |
| Totals   | \$ 177,327.79                   | \$ 1,999,659.00                  |
| Wastewater Projects<br>(Fund 30) – Still in progress   |                                 |                                  |
| GO Bonds   |                                 | \$ 580,604.43                    |
| Temporary Notes  |                                 | 401,426.64                       |
| Totals   | \$ 865,809.38                   | \$ 982,031.07                    |
| Riverfront Project<br>(Fund 95) – Still in progress  |                                 |                                  |
| KDOT Federal Grant   |                                 | \$ 1,545,000.00                  |
| Totals   | \$ 225,173.99                   | \$ 1,545,000.00                  |

**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, 2013 through May 17, 2014, 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 Bond and Interest Fund</u> | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> |
|---------------------------------------|----------------------------|---------------------------|
| Cash Receipts                         |                            |                           |
| Taxes                                 | \$ 293,531                 | \$ 283,273                |
| Operating Transfer from Other Funds   | -                          | 1,694,021                 |
| Total Cash Receipts                   | <u>\$ 293,531</u>          | <u>\$ 1,977,294</u>       |
| Expenditures                          |                            |                           |
| Debt Service                          |                            |                           |
| Principal                             | \$ 277,794                 | \$ 1,416,549              |
| Interest                              | 56,675                     | 571,221                   |
| Other                                 | 216,469                    | 25,751                    |
| Total Expenditures                    | <u>\$ 550,938</u>          | <u>\$ 2,013,521</u>       |
|                                       | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> |
| <u>Police and Fire Equipment Fund</u> |                            |                           |
| Cash Receipts                         |                            |                           |
| Taxes                                 | \$ 98,381                  | \$ 98,381                 |
| Total Cash Receipts                   | <u>\$ 98,381</u>           | <u>\$ 98,381</u>          |
| Expenditures                          |                            |                           |
| Public Safety                         |                            |                           |
| Capital Outlay                        | \$ 78,015                  | \$ 144,532                |
| Debt Service on Lease Purchase        |                            |                           |
| Principal and Interest                | 53,957                     | 53,957                    |
| Total Expenditures                    | <u>\$ 131,972</u>          | <u>\$ 198,489</u>         |

**13. BUDGET AMENDMENTS (Continued)**

| <u>Tourism and Convention Promotion Fund</u> | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> |
|--|----------------------------|---------------------------|
| Cash Receipts                                |                            |                           |
| Taxes  | \$ 75,000                  | \$ 75,000                 |
| Total Cash Receipts                          | <u>\$ 75,000</u>           | <u>\$ 75,000</u>          |
| Expenditures                                 |                            |                           |
| Economic Development                         | \$ 51,488                  | \$ 105,342                |
| Total Expenditures                           | <u>\$ 51,488</u>           | <u>\$ 105,342</u>         |
| <u>Recreation Projects Fund</u>              | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> |
| Cash Receipts                                |                            |                           |
| Intergovernmental                            | \$ -                       | \$ 646,276                |
| Total Cash Receipts                          | <u>\$ -</u>                | <u>\$ 646,276</u>         |
| Expenditures                                 |                            |                           |
| Recreation                                   | \$ -                       | \$ 93,288                 |
| Reserves                                     | -                          | 50,000                    |
| Transfers Out to Other Funds                 | -                          | 411,715                   |
| Total Expenditures                           | <u>\$ -</u>                | <u>\$ 555,003</u>         |
| <u>Sewer Utility Fund</u>                    | <u>Original<br/>Budget</u> | <u>Amended<br/>Budget</u> |
| Cash Receipts                                |                            |                           |
| Operating Revenue                            | \$ 1,037,828               | \$ 1,008,338              |
| Nonoperating Revenue                         | 100,000                    | 253,865                   |
| Total Cash Receipts                          | <u>\$ 1,137,828</u>        | <u>\$ 1,262,203</u>       |
| Expenditures                                 |                            |                           |
| Wastewater Plant                             | \$ 652,663                 | \$ 767,365                |
| Wastewater Collections                       | 291,860                    | 370,168                   |
| Debt Service                                 | 12,869                     | -                         |
| Operating Transfer to Other Funds            | 161,044                    | 288,238                   |
| Total Expenditures                           | <u>\$ 1,118,436</u>        | <u>\$ 1,425,771</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              | \$ 1,090,000               | \$ -                | \$ 105,000                 | \$ 985,000           | \$ 30,095     |
| Series 2011-A  | 1.50% - 3.35%  | 775,000         | 3/1/2011      | 10/1/2021              | 725,000                    | -                   | 70,000                     | 655,000              | 19,823        |
| Series 2011-B  | 1.25% - 2.05%  | 3,900,000       | 12/1/2011     | 10/1/2021              | 3,575,000                  | -                   | 350,000                    | 3,225,000            | 61,715        |
| Series 2009 - Streets / Waterline  | 1.90% - 4.20%  | 2,005,000       | 6/1/2009      | 10/1/2024              | 1,655,000                  | -                   | 135,000                    | 1,520,000            | 52,590        |
| Series 2012-A  | 2.00% - 2.25%  | 5,620,000       | 3/6/2012      | 8/1/2025               | 5,450,000                  | -                   | 375,000                    | 5,075,000            | 110,635       |
| Series 2012-B  | 1.00% - 1.75%  | 1,795,000       | 8/7/2012      | 10/1/2022              | 1,795,000                  | -                   | 155,000                    | 1,640,000            | 24,938        |
| Total General Obligation Bonds   |                |                 |               |                        | 14,290,000                 | -                   | 1,190,000                  | 13,100,000           | 299,795       |
| <u>Temporary Notes</u>   |                |                 |               |                        |                            |                     |                            |                      |               |
| Series 2010-1 City Hall  | 2.95%          | 150,000         | 5/15/2010     | 10/1/2013              | 50,000                     | -                   | 50,000                     | -                    | 1,475         |
| Total Temporary Notes  |                |                 |               |                        | 50,000                     | -                   | 50,000                     | -                    | 1,475         |
| <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               | 816,941                    | -                   | 73,905                     | 743,035              | 27,872        |
| Brick Streets and Sidewalks-TR0076   | 4.00%          | 400,000         | 5/6/2008      | 8/1/2027               | 165,820                    | -                   | 8,305                      | 157,515              | 6,649         |
| Wall Street Klink Project-TR0122   | 4.00%          | 400,000         | 8/4/2009      | 8/1/2019               | 114,075                    | -                   | 14,447                     | 99,628               | 4,563         |
| Total Revolving Loans  |                |                 |               |                        | 1,096,835                  | -                   | 96,656                     | 1,000,179            | 39,084        |
| <u>Revenue Bonds</u>   |                |                 |               |                        |                            |                     |                            |                      |               |
| Sewer Utility, Series A,B 2005   | 4.25%          | 3,460,200       | 12/15/2005    | 12/15/2045             | 3,187,911                  | -                   | 45,892                     | 3,142,019            | 135,486       |
| Sewer Utility, Series A 2001   | 4.75%          | 2,290,000       | 9/13/2001     | 9/13/2041              | 2,008,000                  | -                   | 34,000                     | 1,974,000            | 95,306        |
| Total Revenue Bonds  |                |                 |               |                        | 5,195,911                  | -                   | 79,892                     | 5,116,019            | 230,793       |
| <u>Capital Leases</u>  |                |                 |               |                        |                            |                     |                            |                      |               |
| Police Cars  | 5.00%          | 79,806          | 5/27/2011     | 5/27/2013              | 26,581                     | -                   | 26,581                     | -                    | 1,329         |
| 2009 Freight Liner   | 4.08%          | 181,607         | 3/18/2010     | 4/1/2020               | 150,852                    | -                   | 16,325                     | 134,527              | 6,155         |
| Excavator  | 1.98%          | 50,472          | 5/9/2012      | 5/25/2015              | 40,933                     | -                   | 16,697                     | 24,235               | 668           |
| Golf Course  | 4.00%          | 396,249         | 5/1/2012      | 4/1/2021               | 340,690                    | -                   | 35,154                     | 305,536              | 12,988        |
| Golf Carts   | 0.00%          | 24,274          | 6/24/2009     | 6/30/2013              | 3,034                      | -                   | 3,034                      | -                    | (506)         |
| Generator  | 2.45%          | 58,015          | 7/9/2012      | 7/9/2017               | 58,015                     | -                   | 11,038                     | 46,977               | 1,441         |
| Computer Accounting System   | 2.38%          | 147,931         | 10/1/2013     | 10/1/2018              | -                          | 147,931             | 6,979                      | 140,952              | 873           |
| Street Sweeper   | 2.38%          | 168,000         | 10/18/2013    | 10/18/2018             | -                          | 168,000             | 8,103                      | 159,897              | 805           |
| Total Capital Leases   |                |                 |               |                        | 620,105                    | 315,931             | 123,913                    | 812,123              | 23,754        |
| <u>Compensated Absences</u>  |                |                 |               |                        |                            |                     |                            |                      |               |
| General Long Term Debt   | N/A            | N/A             | N/A           | N/A                    | 409,403                    | 30,973              | -                          | 440,376              |               |
| Business Funds   | N/A            | N/A             | N/A           | N/A                    | 88,206                     | 9,714               | -                          | 97,920               |               |
| Total Compensated Absences   |                |                 |               |                        | 497,609                    | 40,688              | -                          | 538,297              |               |
|  |                |                 |               |                        | \$ 21,750,460              | \$ 356,619          | \$ 1,540,461               | \$ 20,566,617        | \$ 594,901    |

Note Additional Drawdowns of \$104,992 and \$311,429 can be made from TR 0076 and TR0122 respectively

14. LONG TERM OBLIGATIONS (Continued)

| Issue   | 2014         | 2015         | 2016         | 2017         | 2018         | 2018 to 2023 | 2024 to 2028 | 2029 to 2033 | 2034 to 2038 | 2039 to 2043 | 2044 to 2048 | Totals        |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <b>Principal</b>  |              |              |              |              |              |              |              |              |              |              |              |               |
| General Obligation Bonds  | \$ 1,230,000 | \$ 1,260,000 | \$ 1,305,000 | \$ 1,330,000 | \$ 1,370,000 | \$ 5,490,000 | \$ 1,115,000 | \$ -         | \$ -         | \$ -         | \$ -         | \$ 13,100,000 |
| Revolving Loans, Kansas Department of Health & Environment & Transportation | 100,169      | 103,810      | 107,583      | 111,494      | 115,548      | 407,813      | 53,761       | -            | -            | -            | -            | 1,000,178     |
| Revenue Bonds   | 82,842       | 86,875       | 90,641       | 94,190       | 98,493       | 564,215      | 701,054      | 873,601      | 1,086,987    | 1,089,390    | 347,731      | 5,116,019     |
| Capital Leases  | 142,349      | 136,432      | 133,269      | 137,484      | 113,160      | 149,428      | -            | -            | -            | -            | -            | 812,123       |
| Total Principal   | \$ 1,555,360 | \$ 1,587,117 | \$ 1,636,493 | \$ 1,673,168 | \$ 1,697,201 | \$ 6,611,456 | \$ 1,869,815 | \$ 873,601   | \$ 1,086,987 | \$ 1,089,390 | \$ 347,731   | \$ 20,028,320 |
| <b>Interest</b>   |              |              |              |              |              |              |              |              |              |              |              |               |
| General Obligation Bonds  | \$ 275,468   | \$ 252,083   | \$ 227,425   | \$ 203,863   | \$ 179,055   | \$ 471,525   | \$ 38,203    | \$ -         | \$ -         | \$ -         | \$ -         | \$ 1,647,620  |
| Revolving Loans, Kansas Department of Health & Environment & Transportation | 35,572       | 31,931       | 28,157       | 24,246       | 20,193       | 42,158       | 5,461        | -            | -            | -            | -            | 187,717       |
| Revenue Bonds   | 227,301      | 223,605      | 219,797      | 215,612      | 211,478      | 987,202      | 849,482      | 677,955      | 464,394      | 204,452      | 22,478       | 4,303,756     |
| Capital Leases  | 25,163       | 20,950       | 16,877       | 12,679       | 8,364        | 7,729        | -            | -            | -            | -            | -            | 91,761        |
| Total Interest  | \$ 563,503   | \$ 528,568   | \$ 492,257   | \$ 456,400   | \$ 419,089   | \$ 1,508,614 | \$ 893,145   | \$ 677,955   | \$ 464,394   | \$ 204,452   | \$ 22,478    | \$ 6,230,855  |
| Total Principal and Interest  | \$ 2,118,863 | \$ 2,115,685 | \$ 2,128,750 | \$ 2,129,568 | \$ 2,116,290 | \$ 8,120,070 | \$ 2,762,960 | \$ 1,551,556 | \$ 1,551,381 | \$ 1,293,842 | \$ 370,209   | \$ 26,259,175 |

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

## CITY OF FORT SCOTT, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

| Funds                            | Certified<br>Budget     | Adjustment for<br>Qualifying<br>Budget Credits | Total<br>Budget for<br>Comparison | Expenditures                         |    | Variance -<br>Over<br>(Under) |
|----------------------------------|-------------------------|--|-----------------------------------|--------------------------------------|----|-------------------------------|
|                                  |                         |  |                                   | Charged to<br>Current Year<br>Budget |    |                               |
| General Fund                     | \$ 6,334,248.00         | \$ 28,909.37                                   | \$ 6,363,157.37                   | \$ 5,397,532.04                      | \$ | (965,625.33)                  |
| Special Purposes Funds:          |                         |  |                                   |                                      |    |                               |
| Special Streets and Highways     | 383,770.00              | -  | 383,770.00                        | 168,120.57                           |    | (215,649.43)                  |
| Library                          | 227,945.00              | -  | 227,945.00                        | 237,712.82                           |    | 9,767.82                      |
| Promotion of Industry            | 451,771.00              | -  | 451,771.00                        | 175,055.61                           |    | (276,715.39)                  |
| Library Employee Benefits        | 39,791.00               | -  | 39,791.00                         | 39,934.59                            |    | 143.59                        |
| Special Parks and Recreation     | 45,050.00               | -  | 45,050.00                         | 33,102.90                            |    | (11,947.10)                   |
| Police and Fire Equipment        | 198,489.00              | -  | 198,489.00                        | 148,489.05                           |    | (49,999.95)                   |
| Special Alcohol and Drug         | 25,311.00               | -  | 25,311.00                         | 5,700.00                             |    | (19,611.00)                   |
| Community Improvement District   | 50,000.00               | -  | 50,000.00                         | 29,381.80                            |    | (20,618.20)                   |
| E911 Telephone Tax               | 225,527.00              | -  | 225,527.00                        | 59,434.65                            |    | (166,092.35)                  |
| Recreation Projects              | 555,003.00              | -  | 555,003.00                        | 505,002.78                           |    | (50,000.22)                   |
| Tourism and Convention Promotion | 105,342.00              | -  | 105,342.00                        | 92,562.60                            |    | (12,779.40)                   |
| Rate Stabilization               | 699,364.00              | -  | 699,364.00                        | 646,233.84                           |    | (53,130.16)                   |
| Bond and Interest Fund           |                         |  |                                   |                                      |    |                               |
| General Bond and Interest        | 2,013,521.00            | -  | 2,013,521.00                      | 1,988,520.76                         |    | (25,000.24)                   |
| Business Funds:                  |                         |  |                                   |                                      |    |                               |
| Water Utility                    | 2,655,772.00            | -  | 2,655,772.00                      | 2,313,970.59                         |    | (341,801.41)                  |
| Sewer Utility                    | 1,425,771.00            | -  | 1,425,771.00                      | 1,303,271.94                         |    | (122,499.06)                  |
| Storm Drain Utility              | 620,481.00              | -  | 620,481.00                        | 124,070.42                           |    | (496,410.58)                  |
|                                  | <u>\$ 16,057,156.00</u> |  |                                   |                                      |    |                               |

## CITY OF FORT SCOTT, KANSAS

## GENERAL FUND

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

For the Year Ended December 31, 2013

|                                     | 2013<br>Actual      | 2013<br>Budget         | Variance -<br>Over<br>(Under) |
|-------------------------------------|---------------------|------------------------|-------------------------------|
| Cash Receipts                       |                     |                        |                               |
| Taxes                               |                     |                        |                               |
| Ad Valorem property tax             | \$ 1,464,436.37     | \$ 1,545,159.00        | \$ (80,722.63)                |
| Delinquent                          | 107,190.29          | 50,000.00              | 57,190.29                     |
| Motor vehicle                       | 191,370.96          | 185,289.00             | 6,081.96                      |
| Sales tax                           | 1,429,053.39        | 1,850,000.00           | (420,946.61)                  |
| Compensating use tax                | 260,949.38          | 187,238.00             | 73,711.38                     |
| Special assessments                 | 6,433.83            | 3,000.00               | 3,433.83                      |
| Intergovernmental                   |                     |                        |                               |
| State special alcohol tax           | 12,413.03           | 13,000.00              | (586.97)                      |
| Utility franchise taxes             | 801,271.94          | 760,000.00             | 41,271.94                     |
| Federal Emergency preparedness      | 2,442.61            | -                      | 2,442.61                      |
| State Emergency preparedness        | 325.68              | -                      | 325.68                        |
| KDOT STEP Grant-Federal             | 1,195.78            | 100.00                 | 1,095.78                      |
| Corporate Commission-Federal        | -                   | -                      | -                             |
| Licenses and Permits                |                     |                        |                               |
| Licenses and permits                | 46,608.00           | 10,000.00              | 36,608.00                     |
| Other fees                          | 5,193.33            | 3,000.00               | 2,193.33                      |
| Fines, Forfeitures and Penalties    |                     |                        |                               |
| Municipal court fines               | 112,516.46          | 130,000.00             | (17,483.54)                   |
| Use of Money and Property           |                     |                        |                               |
| Interest earned                     | 3,107.84            | 3,000.00               | 107.84                        |
| Golf course receipts                | 179,299.87          | 158,000.00             | 21,299.87                     |
| Swimming pool receipts              | 66,576.69           | 84,000.00              | (17,423.31)                   |
| Memorial Hall receipts              | 2,300.00            | 2,150.00               | 150.00                        |
| Gunn Park receipts                  | 1,085.00            | 1,000.00               | 85.00                         |
| Buck Run Com Center receipts        | 20,102.25           | 19,100.00              | 1,002.25                      |
| Lease income                        | 18,823.00           | 23,000.00              | (4,177.00)                    |
| Sales of property                   | -                   | 5,000.00               | (5,000.00)                    |
| Proceeds from lease purchase        | 49,310.34           | -                      | 49,310.34                     |
| Other Income                        |                     |                        |                               |
| Payments in lieu of taxes           | 34,943.48           | 30,800.00              | 4,143.48                      |
| Airport revenue                     | 147,020.07          | 187,000.00             | (39,979.93)                   |
| Miscellaneous                       | 46,433.70           | 36,500.00              | 9,933.70                      |
| Dispatching services                | 80,000.00           | 80,000.00              | -                             |
| Reimbursed Expenses                 | 109,045.30          | 84,000.00              | 25,045.30                     |
| Shelter House Rental                | 3,281.00            | 2,500.00               | 781.00                        |
| Mercy Hospital participation        | 30,675.00           | 22,000.00              | 8,675.00                      |
| Neighborhood revitalization rebates | 36,412.04           | 50,000.00              | (13,587.96)                   |
| Operating Transfer from Other Funds |                     |                        |                               |
| Promotion of Industry Fund          | 25,000.00           | -                      | 25,000.00                     |
| Rate Stabilization                  | -                   | -                      | -                             |
| Water Utility                       | 200,000.00          | 200,000.00             | -                             |
| Sewage Utility                      | 130,000.00          | 130,000.00             | -                             |
| Total Cash Receipts                 | <u>5,624,816.63</u> | <u>\$ 5,854,836.00</u> | <u>\$ (230,019.37)</u>        |



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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|                           | 2013<br>Actual | 2013<br>Budget | Variance -<br>Over<br>(Under) |
|---------------------------|----------------|----------------|-------------------------------|
| Expenditures              |                |                |                               |
| Code Enforcement          |                |                |                               |
| Personal services         | \$ 151,161.74  | \$ 85,792.00   | \$ 65,369.74                  |
| Contractual services      | 50,883.70      | 76,189.00      | (25,305.30)                   |
| Commodities               | 7,195.88       | 5,600.00       | 1,595.88                      |
| Capital outlay            | 676.00         | -              | 676.00                        |
| General Government        |                |                |                               |
| Personal services         | 343,470.46     | 329,800.00     | 13,670.46                     |
| Contractual services      | 372,082.76     | 259,240.00     | 112,842.76                    |
| Commodities               | 33,840.10      | 33,150.00      | 690.10                        |
| Capital outlay            | 1,619.74       | 22,500.00      | (20,880.26)                   |
| Trolley Department        |                |                |                               |
| Personal services         | 7,405.49       | 7,453.00       | (47.51)                       |
| Contractual services      | 2,168.47       | 2,350.00       | (181.53)                      |
| Commodities               | 4,032.09       | 5,197.00       | (1,164.91)                    |
| Capital outlay            | -              | -              | -                             |
| Street Department         |                |                |                               |
| Personal services         | 366,610.48     | 427,000.00     | (60,389.52)                   |
| Contractual services      | 68,084.67      | 100,050.00     | (31,965.33)                   |
| Commodities               | 103,746.76     | 114,350.00     | (10,603.24)                   |
| Capital outlay            | 1,816.34       | -              | 1,816.34                      |
| Economic Development      |                |                |                               |
| Personal services         | 64,935.08      | 68,701.00      | (3,765.92)                    |
| Contractual services      | 13,880.32      | 59,315.00      | (45,434.68)                   |
| Commodities               | 45.00          | 2,000.00       | (1,955.00)                    |
| Capital outlay            | 886.39         | -              | 886.39                        |
| Airport Department        |                |                |                               |
| Personal services         | 76,207.94      | 72,632.00      | 3,575.94                      |
| Contractual services      | 38,095.08      | 29,400.00      | 8,695.08                      |
| Commodities               | 148,290.37     | 166,300.00     | (18,009.63)                   |
| Capital outlay            | 8,937.37       | 5,000.00       | 3,937.37                      |
| Park Department           |                |                |                               |
| Personal services         | 141,979.99     | 188,400.00     | (46,420.01)                   |
| Contractual services      | 31,160.18      | 44,500.00      | (13,339.82)                   |
| Commodities               | 33,777.30      | 39,850.00      | (6,072.70)                    |
| Capital outlay            | 4,523.11       | -              | 4,523.11                      |
| Aquatic Center Department |                |                |                               |
| Personal services         | 77,255.32      | 85,650.00      | (8,394.68)                    |
| Contractual services      | 16,546.16      | 15,670.00      | 876.16                        |
| Commodities               | 23,528.32      | 26,600.00      | (3,071.68)                    |
| Capital outlay            | 1,749.00       | 17,080.00      | (15,331.00)                   |

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|                             | 2013<br>Actual | 2013<br>Budget | Variance -<br>Over<br>(Under) |
|-----------------------------|----------------|----------------|-------------------------------|
| Expenditures                |                |                |                               |
| Golf Course                 |                |                |                               |
| Personal services           | \$ 151,981.20  | \$ 126,820.00  | \$ 25,161.20                  |
| Contractual services        | 31,406.68      | 37,940.00      | (6,533.32)                    |
| Commodities                 | 62,495.24      | 73,500.00      | (11,004.76)                   |
| Capital outlay              | 4,890.23       | 29,934.00      | (25,043.77)                   |
| Buck Run Community Center   |                |                |                               |
| Personal services           | 20,089.32      | 22,700.00      | (2,610.68)                    |
| Contractual services        | 114,511.91     | 130,600.00     | (16,088.09)                   |
| Commodities                 | 13,987.94      | 14,800.00      | (812.06)                      |
| Capital outlay              | 212.50         | 5,134.00       | (4,921.50)                    |
| Grand Memorial Theater      |                |                |                               |
| Personal services           | -              | -              | -                             |
| Contractual services        | 13,241.88      | 30,000.00      | (16,758.12)                   |
| Commodities                 | 2,365.66       | -              | 2,365.66                      |
| Capital outlay              | -              | -              | -                             |
| Animal Control              |                |                |                               |
| Personal services           | 32,291.19      | 35,191.00      | (2,899.81)                    |
| Contractual services        | 5,179.19       | 7,950.00       | (2,770.81)                    |
| Commodities                 | 1,513.33       | 3,200.00       | (1,686.67)                    |
| Capital outlay              | 192.93         | 2,000.00       | (1,807.07)                    |
| Police Department           |                |                |                               |
| Personal services           | 988,494.13     | 1,132,700.00   | (144,205.87)                  |
| Contractual services        | 118,429.65     | 79,560.00      | 38,869.65                     |
| Commodities                 | 87,571.60      | 78,500.00      | 9,071.60                      |
| Capital outlay              | 3,072.66       | -              | 3,072.66                      |
| Fire Department             |                |                |                               |
| Personal services           | 712,383.10     | 742,925.00     | (30,541.90)                   |
| Contractual services        | 76,804.18      | 69,200.00      | 7,604.18                      |
| Commodities                 | 66,253.71      | 60,500.00      | 5,753.71                      |
| Capital outlay              | 6,344.23       | 7,000.00       | (655.77)                      |
| Dispatch Center             |                |                |                               |
| Personal services           | 322,383.65     | 339,770.00     | (17,386.35)                   |
| Contractual services        | 15,842.83      | 7,550.00       | 8,292.83                      |
| Commodities                 | 3,767.74       | 2,500.00       | 1,267.74                      |
| Capital outlay              | -              | -              | -                             |
| Municipal Court             |                |                |                               |
| Contractual services        | 8,175.00       | -              | 8,175.00                      |
| Legislative                 |                |                |                               |
| Contractual services        | 11,276.68      | 13,100.00      | (1,823.32)                    |
| Commodities                 | 364.29         | -              | 364.29                        |
| Neighborhood Revitalization |                |                |                               |
| Contractual services        | 7,744.99       | 65,000.00      | (57,255.01)                   |

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|  | 2013<br>Actual  | 2013<br>Budget  | Variance -<br>Over<br>(Under) |
|--|-----------------|-----------------|-------------------------------|
| Expenditures                             |                 |                 |                               |
| Debt Service                             |                 |                 |                               |
| Temporary Note                           |                 |                 |                               |
| Principal                                | \$ -            | \$ 12,500.00    | \$ (12,500.00)                |
| Interest                                 | -               | 369.00          | (369.00)                      |
| Revolving. Loan                          |                 |                 | -                             |
| Principal                                | -               | 15,852.00       | (15,852.00)                   |
| Interest                                 | -               | 12,734.00       | (12,734.00)                   |
| Other                                    | -               | -               | -                             |
| Debt Service on Lease Purchase           |                 |                 |                               |
| Principal and Interest                   | 59,076.79       | -               | 59,076.79                     |
| Debt Service on General Obligation Bonds |                 |                 |                               |
| Principal                                | -               | 345,000.00      | (345,000.00)                  |
| Interest                                 | -               | 124,950.00      | (124,950.00)                  |
| Operating Transfers to Other Funds       |                 |                 |                               |
| Equipment Reserve                        | 60,000.00       | 60,000.00       | -                             |
| Special Streets and Highways             | 33,596.00       | 100,000.00      | (66,404.00)                   |
| Capital Improvements                     | 165,000.00      | 255,000.00      | (90,000.00)                   |
| Subtotal                                 |                 | 6,334,248.00    |                               |
| Adjustments for Qualifying               |                 |                 |                               |
| Budget Credits                           |                 |                 |                               |
| Grants                                   | -               | 3,864.07        | (3,864.07)                    |
| Reimbursements in excess of budget       | -               | 25,045.30       | (25,045.30)                   |
| Total Expenditures                       | 5,397,532.04    | \$ 6,363,157.37 | \$ (965,625.33)               |
| Receipts Over (Under) Expenditures       | 227,284.59      |                 |                               |
| Prior Year Canceled Encumbrances         | 2,540.48        |                 |                               |
| Unencumbered Cash, Beginning             | 807,315.33      |                 |                               |
| Unencumbered Cash, Ending                | \$ 1,037,140.40 |                 |                               |

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|  | 2013<br>Actual       | 2013<br>Budget       | Variance -<br>Over<br>(Under) |
|--|----------------------|----------------------|-------------------------------|
| Cash Receipts                            |                      |                      |                               |
| Intergovernmental                        |                      |                      |                               |
| State gasoline tax                       | \$ 200,599.03        | \$ 210,470.00        | \$ (9,870.97)                 |
| State connecting links                   | 7,398.89             | 7,000.00             | 398.89                        |
| Use of Property and Money                |                      |                      |                               |
| Proceeds from lease purchases            | 56,000.00            | -                    | 56,000.00                     |
| Other Receipts                           |                      |                      |                               |
| Reimbursed expenses                      | -                    | -                    | -                             |
| Operating Transfer from Other Funds      |                      |                      |                               |
| General                                  | 33,596.00            | 115,000.00           | (81,404.00)                   |
| Total Cash Receipts                      | <u>297,593.92</u>    | <u>\$ 332,470.00</u> | <u>\$ (34,876.08)</u>         |
| Expenditures                             |                      |                      |                               |
| Public Streets                           |                      |                      |                               |
| Contractual services                     | 29,102.65            | \$ -                 | \$ 29,102.65                  |
| Commodities                              | 68,422.71            | -                    | 68,422.71                     |
| Capital outlay                           | 67,625.72            | 300,000.00           | (232,374.28)                  |
| Debt Service on General Obligation Bonds |                      |                      |                               |
| Principal                                | -                    | 36,322.00            | (36,322.00)                   |
| Interest                                 | -                    | 11,072.00            | (11,072.00)                   |
| Debt Service on Revolving Loan           |                      |                      |                               |
| Principal                                | -                    | 14,447.00            | (14,447.00)                   |
| Interest                                 | -                    | 4,563.00             | (4,563.00)                    |
| Debt Service on Lease Purchase           |                      |                      |                               |
| Principal and Interest                   | 2,969.49             | 17,366.00            | (14,396.51)                   |
| Total Expenditures                       | <u>168,120.57</u>    | <u>\$ 383,770.00</u> | <u>\$ (215,649.43)</u>        |
| Receipts Over (Under) Expenditures       | 129,473.35           |                      |                               |
| Prior Year Encumbrances Canceled         | -                    |                      |                               |
| Unencumbered Cash, Beginning             | <u>451,908.04</u>    |                      |                               |
| Unencumbered Cash, Ending                | <u>\$ 581,381.39</u> |                      |                               |

## CITY OF FORT SCOTT, KANSAS

## LIBRARY FUND

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

For the Year Ended December 31, 2013

|                                    | 2013<br>Actual    | 2013<br>Budget       | Variance -<br>Over<br>(Under) |
|------------------------------------|-------------------|----------------------|-------------------------------|
| Cash Receipts                      |                   |                      |                               |
| Taxes                              |                   |                      |                               |
| Ad Valorem property tax            | \$ 192,930.61     | \$ 203,583.00        | \$ (10,652.39)                |
| Delinquent                         | 13,473.89         | -                    | 13,473.89                     |
| Motor vehicle tax                  | 24,554.01         | 24,362.00            | 192.01                        |
| Other Receipts                     |                   |                      |                               |
| Miscellaneous                      | 50.00             | -                    | 50.00                         |
| Total Cash Receipts                | <u>231,008.51</u> | <u>\$ 227,945.00</u> | <u>\$ 3,063.51</u>            |
| Expenditures                       |                   |                      |                               |
| Recreation                         |                   |                      |                               |
| Appropriation to Library Board     | <u>237,712.82</u> | <u>\$ 227,945.00</u> | <u>\$ 9,767.82</u>            |
| Total Expenditures                 | <u>237,712.82</u> | <u>\$ 227,945.00</u> | <u>\$ 9,767.82</u>            |
| Receipts Over (Under) Expenditures | (6,704.31)        |                      |                               |
| Unencumbered Cash, Beginning       | <u>6,704.31</u>   |                      |                               |
| Unencumbered Cash, Ending          | <u>\$ -</u>       |                      |                               |

**CITY OF FORT SCOTT, KANSAS**  
**PROMOTION OF INDUSTRY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2013

|                                    | <u>2013<br/>Actual</u> | <u>2013<br/>Budget</u> | <u>Variance -<br/>Over<br/>(Under)</u> |
|------------------------------------|------------------------|------------------------|--|
| Cash Receipts                      |                        |                        |  |
| Taxes                              |                        |                        |  |
| Ad Valorem property tax            | \$ 21,066.87           | \$ 22,241.00           | \$ (1,174.13)                          |
| Delinquent                         | 1,403.83               | -                      | 1,403.83                               |
| Motor vehicle tax                  | 2,515.82               | 2,427.00               | 88.82                                  |
| Other Receipts                     |                        |                        |  |
| Miscellaneous                      | (0.73)                 | -                      | (0.73)                                 |
| Lease Income                       | 142,833.36             | 138,000.00             | 4,833.36                               |
| Total Cash Receipts                | <u>167,819.15</u>      | <u>\$ 162,668.00</u>   | <u>\$ 5,151.15</u>                     |
| Expenditures                       |                        |                        |  |
| Economic Development               |                        |                        |  |
| Contractual services               | 45,115.62              | \$ 288,550.00          | \$ (243,434.38)                        |
| Commodities                        | 25,904.24              | 33,221.00              | (7,316.76)                             |
| Capital outlay                     | 79,035.75              | 50,000.00              | 29,035.75                              |
| Debt Service on Lease Purchase     |                        |                        |  |
| Principal and Interest             | -                      | 80,000.00              | (80,000.00)                            |
| Operating Transfers to Other Funds |                        |                        |  |
| General Fund                       | <u>25,000.00</u>       | <u>-</u>               | <u>25,000.00</u>                       |
| Total Expenditures                 | <u>175,055.61</u>      | <u>\$ 451,771.00</u>   | <u>\$ (276,715.39)</u>                 |
| Receipts Over (Under) Expenditures | (7,236.46)             |                        |  |
| Prior Year Encumbrances Canceled   | -                      |                        |  |
| Unencumbered Cash, Beginning       | <u>417,062.83</u>      |                        |  |
| Unencumbered Cash, Ending          | <u>\$ 409,826.37</u>   |                        |  |

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

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2013

|                                     | 2013<br>Actual              |
|-------------------------------------|-----------------------------|
| Cash Receipts                       |                             |
| Other Receipts                      |                             |
| Reimbursed Expenses                 | \$ 76,134.58                |
| Use of Property and Money           |                             |
| Proceeds from lease purchases       | 56,000.00                   |
| Operating Transfer from Other Funds |                             |
| General                             | <u>60,000.00</u>            |
| Total Cash Receipts                 | <u>192,134.58</u>           |
| Expenditures                        |                             |
| General Government                  |                             |
| Capital outlay                      | 46,383.63                   |
| Debt Service on Lease Purchase      |                             |
| Principal and Interest              | <u>2,969.49</u>             |
| Total Expenditures                  | <u>49,353.12</u>            |
| Receipts Over (Under) Expenditures  | 142,781.46                  |
| Unencumbered Cash, Beginning        | <u>164,630.35</u>           |
| Unencumbered Cash, Ending           | <u><u>\$ 307,411.81</u></u> |

**CITY OF FORT SCOTT, KANSAS**  
**LIBRARY EMPLOYEE BENEFITS FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | 2013<br>Actual   | 2013<br>Budget      | Variance -<br>Over<br>(Under) |
|------------------------------------|------------------|---------------------|-------------------------------|
| Cash Receipts                      |                  |                     |                               |
| Taxes                              |                  |                     |                               |
| Ad Valorem property tax            | \$ 35,437.20     | \$ 37,384.00        | \$ (1,946.80)                 |
| Delinquent                         | 1,610.41         | -                   | 1,610.41                      |
| Motor vehicle tax                  | 2,886.98         | 2,407.00            | 479.98                        |
| Total Cash Receipts                | <u>39,934.59</u> | <u>39,791.00</u>    | <u>143.59</u>                 |
| Expenditures                       |                  |                     |                               |
| Recreation                         |                  |                     |                               |
| Appropriation to Library Board     | 39,934.59        | 39,791.00           | 143.59                        |
| Total Expenditures                 | <u>39,934.59</u> | <u>\$ 39,791.00</u> | <u>\$ 143.59</u>              |
| Receipts Over (Under) Expenditures | -                |                     |                               |
| Unencumbered Cash, Beginning       | -                |                     |                               |
| Unencumbered Cash, Ending          | <u>\$ -</u>      |                     |                               |



**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL PARKS AND RECREATION FUND**  
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | 2013<br>Actual      | 2013<br>Budget      | Variance -<br>Over<br>(Under) |
|------------------------------------|---------------------|---------------------|-------------------------------|
| Cash Receipts                      |                     |                     |                               |
| Intergovernmental                  |                     |                     |                               |
| State special alcohol tax          | \$ 12,413.03        | \$ 13,333.00        | \$ (919.97)                   |
| Other Receipts                     |                     |                     |                               |
| Miscellaneous                      | 8,319.28            | 8,320.00            | (0.72)                        |
| Total Cash Receipts                | <u>20,732.31</u>    | <u>\$ 21,653.00</u> | <u>\$ (920.69)</u>            |
| Expenditures                       |                     |                     |                               |
| Recreation                         |                     |                     |                               |
| Contractual services               | 3,000.00            | \$ 32,550.00        | \$ (29,550.00)                |
| Commodities                        | -                   | -                   | -                             |
| Capital outlay                     | 17,624.00           | -                   | 17,624.00                     |
| Debt Service on Lease Purchase     |                     |                     |                               |
| Principal and Interest             | 12,478.90           | 12,500.00           | (21.10)                       |
| Total Expenditures                 | <u>33,102.90</u>    | <u>\$ 45,050.00</u> | <u>\$ (11,947.10)</u>         |
| Receipts Over (Under) Expenditures | (12,370.59)         |                     |                               |
| Unencumbered Cash, Beginning       | <u>39,204.13</u>    |                     |                               |
| Unencumbered Cash, Ending          | <u>\$ 26,833.54</u> |                     |                               |

**CITY OF FORT SCOTT, KANSAS**  
**POLICE AND FIRE EQUIPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | 2013<br>Actual       | 2013<br>Budget       | Variance -<br>Over<br>(Under) |
|------------------------------------|----------------------|----------------------|-------------------------------|
| Cash Receipts                      |                      |                      |                               |
| Taxes                              |                      |                      |                               |
| Ad Valorem property tax            | \$ 84,393.06         | \$ 89,031.00         | \$ (4,637.94)                 |
| Delinquent                         | 4,972.73             | -                    | 4,972.73                      |
| Motor vehicle tax                  | 9,701.94             | 9,350.00             | 351.94                        |
| Total Cash Receipts                | <u>99,067.73</u>     | <u>\$ 98,381.00</u>  | <u>\$ 686.73</u>              |
| Expenditures                       |                      |                      |                               |
| Public Safety                      |                      |                      |                               |
| Capital outlay                     | 98,099.22            | \$ 144,532.00        | \$ (46,432.78)                |
| Debt Service on Lease Purchase     |                      |                      |                               |
| Principal and Interest             | <u>50,389.83</u>     | <u>53,957.00</u>     | <u>(3,567.17)</u>             |
| Total Expenditures                 | <u>148,489.05</u>    | <u>\$ 198,489.00</u> | <u>\$ (49,999.95)</u>         |
| Receipts Over (Under) Expenditures | (49,421.32)          |                      |                               |
| Prior Year Encumbrances Canceled   | -                    |                      |                               |
| Unencumbered Cash, Beginning       | <u>155,257.44</u>    |                      |                               |
| Unencumbered Cash, Ending          | <u>\$ 105,836.12</u> |                      |                               |

**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL ALCOHOL AND DRUG FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | 2013<br>Actual      | 2013<br>Budget      | Variance -<br>Over<br>(Under) |
|------------------------------------|---------------------|---------------------|-------------------------------|
| Cash Receipts                      |                     |                     |                               |
| Intergovernmental                  |                     |                     |                               |
| State special alcohol tax          | \$ 12,413.03        | \$ 13,333.00        | \$ (919.97)                   |
| Total Cash Receipts                | <u>12,413.03</u>    | <u>\$ 13,333.00</u> | <u>\$ (919.97)</u>            |
| Expenditures                       |                     |                     |                               |
| Public Safety                      |                     |                     |                               |
| Contractual services               | 5,700.00            | \$ 25,311.00        | \$ (19,611.00)                |
| Total Expenditures                 | <u>5,700.00</u>     | <u>\$ 25,311.00</u> | <u>\$ (19,611.00)</u>         |
| Receipts Over (Under) Expenditures | 6,713.03            |                     |                               |
| Unencumbered Cash, Beginning       | <u>20,589.33</u>    |                     |                               |
| Unencumbered Cash, Ending          | <u>\$ 27,302.36</u> |                     |                               |

**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, 2013

|                                    | 2013<br>Actual   | 2013<br>Budget      | Variance -<br>Over<br>(Under) |
|------------------------------------|------------------|---------------------|-------------------------------|
| Cash Receipts                      |                  |                     |                               |
| Intergovernmental                  |                  |                     |                               |
| Sales tax                          | \$ 24,064.81     | \$ 50,000.00        | \$ (25,935.19)                |
| Total Cash Receipts                | <u>24,064.81</u> | <u>\$ 50,000.00</u> | <u>\$ (25,935.19)</u>         |
| Expenditures                       |                  |                     |                               |
| General Government                 |                  |                     |                               |
| Contractual services               | 29,381.80        | \$ 50,000.00        | \$ (20,618.20)                |
| Total Expenditures                 | <u>29,381.80</u> | <u>\$ 50,000.00</u> | <u>\$ (20,618.20)</u>         |
| Receipts Over (Under) Expenditures | (5,316.99)       |                     |                               |
| Unencumbered Cash, Beginning       | <u>5,316.99</u>  |                     |                               |
| Unencumbered Cash, Ending          | <u>\$ -</u>      |                     |                               |

## CITY OF FORT SCOTT, KANSAS

## E911 TELEPHONE TAX FUND

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

For the Year Ended December 31, 2013

|                                    | 2013<br>Actual       | 2013<br>Budget       | Variance -<br>Over<br>(Under) |
|------------------------------------|----------------------|----------------------|-------------------------------|
| Cash Receipts                      |                      |                      |                               |
| Intergovernmental                  |                      |                      |                               |
| Special telephone tax              | \$ 71,408.70         | \$ 85,000.00         | \$ (13,591.30)                |
| Other Receipts                     |                      |                      |                               |
| Miscellaneous                      | 0.40                 | -                    | 0.40                          |
| Total Cash Receipts                | <u>71,409.10</u>     | <u>\$ 85,000.00</u>  | <u>\$ (13,590.90)</u>         |
| Expenditures                       |                      |                      |                               |
| Public Safety                      |                      |                      |                               |
| Contractual services               | 50,462.61            | \$ 114,823.00        | \$ (64,360.39)                |
| Capital outlay                     | 8,972.04             | 100,000.00           | (91,027.96)                   |
| Debt Service on Lease Purchase     |                      |                      |                               |
| Principal and Interest             | -                    | 10,704.00            | (10,704.00)                   |
| Total Expenditures                 | <u>59,434.65</u>     | <u>\$ 225,527.00</u> | <u>\$ (166,092.35)</u>        |
| Receipts Over (Under) Expenditures | 11,974.45            |                      |                               |
| Prior Year Encumbrances Canceled   | -                    |                      |                               |
| Unencumbered Cash, Beginning       | <u>186,862.08</u>    |                      |                               |
| Unencumbered Cash, Ending          | <u>\$ 198,836.53</u> |                      |                               |

**CITY OF FORT SCOTT, KANSAS**  
**RECREATION PROJECTS FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013<br/>Actual</u> | <u>2013<br/>Budget</u> | <u>Variance -<br/>Over<br/>(Under)</u> |
|------------------------------------|------------------------|------------------------|--|
| Cash Receipts                      |                        |                        |  |
| Intergovernmental                  |                        |                        |  |
| Sales tax                          | \$ 714,526.60          | \$ 646,276.00          | \$ 68,250.60                           |
| Other Receipts                     |                        |                        |  |
| Miscellaneous                      | -                      | -                      | -                                      |
| Total Cash Receipts                | <u>714,526.60</u>      | <u>\$ 646,276.00</u>   | <u>\$ 68,250.60</u>                    |
| Expenditures                       |                        |                        |  |
| Recreation                         |                        |                        |  |
| Contractual                        | 49,902.42              | \$ 93,288.00           | \$ (43,385.58)                         |
| Capital outlay                     | 43,385.36              | 50,000.00              | (6,614.64)                             |
| Debt Service on Bonds              |                        |                        |  |
| Principal                          | -                      | 411,715.00             | (411,715.00)                           |
| Interest                           | -                      | -                      | -                                      |
| Operating Transfers to Other Funds |                        |                        |  |
| General Bond and Interest          | 411,715.00             |                        | 411,715.00                             |
| Total Expenditures                 | <u>505,002.78</u>      | <u>\$ 555,003.00</u>   | <u>\$ (50,000.22)</u>                  |
| Receipts Over (Under) Expenditures | 209,523.82             |                        |  |
| Prior Year Canceled Encumbrances   | -                      |                        |  |
| Unencumbered Cash, Beginning       | <u>342,069.96</u>      |                        |  |
| Unencumbered Cash, Ending          | <u>\$ 551,593.78</u>   |                        |  |

**CITY OF FORT SCOTT, KANSAS**  
**CAPITAL IMPROVEMENTS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                      | <u>2013</u><br><u>Actual</u> |
|--------------------------------------|------------------------------|
| Cash Receipts                        |                              |
| Other Receipts                       |                              |
| Miscellaneous                        | \$ 633,396.74                |
| Operating Transfers from Other Funds |                              |
| General                              | <u>165,000.00</u>            |
| Total Cash Receipts                  | <u>798,396.74</u>            |
| Expenditures                         |                              |
| Capital Improvements                 | 371,699.23                   |
| Operating Transfers to Other Funds   |                              |
| KDWP Gunn Park                       | <u>53,010.00</u>             |
| Total Expenditures                   | <u>424,709.23</u>            |
| Receipts Over (Under) Expenditures   | 373,687.51                   |
| Prior Year Encumbrances Canceled     | -                            |
| Unencumbered Cash, Beginning         | <u>343,112.43</u>            |
| Unencumbered Cash, Ending            | <u><u>\$ 716,799.94</u></u>  |

**CITY OF FORT SCOTT, KANSAS**  
**TOURISM AND CONVENTION PROMOTION FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | 2013<br>Actual   | 2013<br>Budget       | Variance -<br>Over<br>(Under) |
|------------------------------------|------------------|----------------------|-------------------------------|
| Cash Receipts                      |                  |                      |                               |
| Intergovernmental                  |                  |                      |                               |
| State guest tax                    | \$ 62,220.26     | \$ 75,000.00         | \$ (12,779.74)                |
| Total Cash Receipts                | <u>62,220.26</u> | <u>\$ 75,000.00</u>  | <u>\$ (12,779.74)</u>         |
| Expenditures                       |                  |                      |                               |
| Economic Development               |                  |                      |                               |
| Contractual services               | 41,838.15        | \$ 105,342.00        | \$ (63,503.85)                |
| Capital outlay                     | -                | -                    | -                             |
| Operating Transfers to Other Funds |                  |                      |                               |
| Quiet Zone Fund                    | 50,724.45        | -                    | 50,724.45                     |
| Total Expenditures                 | <u>92,562.60</u> | <u>\$ 105,342.00</u> | <u>\$ (12,779.40)</u>         |
| Receipts Over (Under) Expenditures | (30,342.34)      |                      |                               |
| Prior Year Canceled Encumbrances   | -                |                      |                               |
| Unencumbered Cash, Beginning       | <u>30,342.34</u> |                      |                               |
| Unencumbered Cash, Ending          | <u>\$ -</u>      |                      |                               |



## CITY OF FORT SCOTT, KANSAS

## RATE STABILIZATION FUND

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

For the Year Ended December 31, 2013

|  | 2013<br>Actual         | 2013<br>Budget       | Variance -<br>Over<br>(Under) |
|--|------------------------|----------------------|-------------------------------|
| Cash Receipts                            |                        |                      |                               |
| Intergovernmental                        |                        |                      |                               |
| Sales tax                                | \$ 772,293.76          | \$ 675,000.00        | \$ 97,293.76                  |
| Total Cash Receipts                      | <u>772,293.76</u>      | <u>\$ 675,000.00</u> | <u>\$ 97,293.76</u>           |
| Expenditures                             |                        |                      |                               |
| Public Works                             |                        |                      |                               |
| Capital outlay                           | 23,141.96              | \$ 77,142.00         | \$ (54,000.04)                |
| Debt Service on Revenue Bonds            |                        |                      |                               |
| Principal                                | -                      | 79,892.00            | (79,892.00)                   |
| Interest                                 | -                      | 230,866.00           | (230,866.00)                  |
| Debt Service on General Obligation Bonds |                        |                      |                               |
| Principal                                | -                      | 140,513.00           | (140,513.00)                  |
| Interest                                 | -                      | 56,305.00            | (56,305.00)                   |
| Debt Service on Temporary Notes          |                        |                      |                               |
| Principal                                | -                      | 12,500.00            | (12,500.00)                   |
| Interest                                 | -                      | 369.00               | (369.00)                      |
| Debt Service on Revolving Loans          |                        |                      |                               |
| Principal                                | -                      | 73,905.00            | (73,905.00)                   |
| Interest                                 | -                      | 27,872.00            | (27,872.00)                   |
| Operating Transfers to Other Funds       |                        |                      |                               |
| General Fund                             | -                      | -                    | -                             |
| General Bond and Interest                | <u>623,091.88</u>      | <u>-</u>             | <u>623,091.88</u>             |
| Total Expenditures                       | <u>646,233.84</u>      | <u>\$ 699,364.00</u> | <u>\$ (53,130.16)</u>         |
| Receipts Over (Under) Expenditures       | 126,059.92             |                      |                               |
| Prior Year Canceled Encumbrances         | -                      |                      |                               |
| Unencumbered Cash, Beginning             | <u>1,138,450.20</u>    |                      |                               |
| Unencumbered Cash, Ending                | <u>\$ 1,264,510.12</u> |                      |                               |

**CITY OF FORT SCOTT, KANSAS**  
**GENERAL BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|                                     | 2013<br>Actual       | 2013<br>Budget         | Variance -<br>Over<br>(Under) |
|-------------------------------------|----------------------|------------------------|-------------------------------|
| Cash Receipts                       |                      |                        |                               |
| Taxes                               |                      |                        |                               |
| Ad Valorem property tax             | \$ 261,393.80        | \$ 261,394.00          | \$ (0.20)                     |
| Motor vehicle                       | 14,524.34            | 14,524.00              | 0.34                          |
| Delinquent                          | 7,354.60             | 7,355.00               | (0.40)                        |
| Operating Transfer from Other Funds |                      |                        |                               |
| Street & Sidewalk Project           | 55,357.86            | 55,358.00              | (0.14)                        |
| Water Utility                       | 526,816.76           | 526,817.00             | (0.24)                        |
| Sewer Utility                       | 12,868.75            | 12,868.00              | 0.75                          |
| Stormwater Utility                  | 64,170.96            | 64,171.00              | (0.04)                        |
| Recreation Project                  | 411,715.00           | 411,715.00             | -                             |
| Rate Stabilization                  | 623,091.88           | 623,092.00             | (0.12)                        |
| Building Project                    | -                    | -                      | -                             |
| Total Cash Receipts                 | <u>1,977,293.95</u>  | <u>\$ 1,977,294.00</u> | <u>\$ (0.05)</u>              |
| Expenditures                        |                      |                        |                               |
| Debt Service on GO Bonds            |                      |                        |                               |
| Principal                           | 1,190,000.00         | \$ 1,416,549.00        | \$ (226,549.00)               |
| Interest                            | 299,795.49           | 571,221.00             | (271,425.51)                  |
| Debt Service on Revenue Bonds       |                      |                        |                               |
| Principal                           | 79,892.00            | -                      | 79,892.00                     |
| Interest                            | 230,792.68           | -                      | 230,792.68                    |
| Debt Service on Temporary Notes     |                      |                        |                               |
| Principal                           | 50,000.00            | -                      | 50,000.00                     |
| Interest                            | 1,475.00             | -                      | 1,475.00                      |
| Debt Service on Revolving loans     |                      |                        |                               |
| Principal                           | 96,656.48            | -                      | 96,656.48                     |
| Interest                            | 39,084.32            | -                      | 39,084.32                     |
| Other                               | 824.79               | 25,751.00              | (24,926.21)                   |
| Total Expenditures                  | <u>1,988,520.76</u>  | <u>\$ 2,013,521.00</u> | <u>\$ (25,000.24)</u>         |
| Receipts Over (Under) Expenditures  | (11,226.81)          |                        |                               |
| Unencumbered Cash, Beginning        | <u>271,169.23</u>    |                        |                               |
| Unencumbered Cash, Ending           | <u>\$ 259,942.42</u> |                        |                               |

## CITY OF FORT SCOTT, KANSAS

## BRIDGE PROJECT FUND

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

For the Year Ended December 31, 2013

|  | 2013<br>Actual |
|--|----------------|
| Cash Receipts                            |                |
| Other Receipts                           |                |
| Miscellaneous                            | \$ 911.80      |
| Total Cash Receipts                      | 911.80         |
| Expenditures                             |                |
| Public Streets                           |                |
| Contractual                              | -              |
| Residual Equity Transfers to Other Funds |                |
| General Bond and Interest                | -              |
| Total Expenditures                       | -              |
| Prior Year Canceled Encumbrances         | 2,334.45       |
| Receipts Over (Under) Expenditures       | 911.80         |
| Unencumbered Cash, Beginning             | (2,334.45)     |
| Unencumbered Cash, Ending                | \$ 911.80      |

**CITY OF FORT SCOTT, KANSAS**  
**STREET PROJECTS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Intergovernmental                  |                              |
| Federal grants                     | \$ 144,290.29                |
| Other Receipts                     |                              |
| Miscellaneous                      | <u>1,485.13</u>              |
| Total Cash Receipts                | <u>145,775.42</u>            |
| Expenditures                       |                              |
| Public Streets                     |                              |
| Contractual                        | 169,733.37                   |
| Capital outlay                     | <u>-</u>                     |
| Total Expenditures                 | <u>169,733.37</u>            |
| Receipts Over (Under) Expenditures | (23,957.95)                  |
| Prior Year Canceled Encumbrances   | -                            |
| Unencumbered Cash, Beginning       | <u>(13,011.22)</u>           |
| Unencumbered Cash, Ending          | <u><u>\$ (36,969.17)</u></u> |

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|  | 2013<br>Actual      | 2013<br>Budget         | Variance -<br>Over<br>(Under) |
|--|---------------------|------------------------|-------------------------------|
| Cash Receipts                                |                     |                        |                               |
| Operating Revenue                            |                     |                        |                               |
| Charges for services                         | \$ 2,393,426.42     | \$ 2,575,000.00        | \$ (181,573.58)               |
| Other charges                                | 129,307.31          | 50,000.00              | 79,307.31                     |
| Fishing, boating and camping fees            | 28,547.35           | 28,000.00              | 547.35                        |
| Lake lot leases                              | 22,100.00           | 22,000.00              | 100.00                        |
| Nonoperating Revenue                         |                     |                        |                               |
| KDH&E grant                                  | -                   | -                      | -                             |
| Reimbursed expenses                          | 3,380.03            | 5,000.00               | (1,619.97)                    |
| Miscellaneous                                | 4,125.33            | 5,000.00               | (874.67)                      |
| Proceeds from long term debt                 | 49,310.33           | -                      | 49,310.33                     |
| Total Cash Receipts                          | <u>2,630,196.77</u> | <u>\$ 2,685,000.00</u> | <u>\$ (54,803.23)</u>         |
| Expenditures and Transfers Subject to Budget |                     |                        |                               |
| Water Production                             |                     |                        |                               |
| Personal services                            | 206,073.01          | \$ 265,200.00          | \$ (59,126.99)                |
| Contractual services                         | 212,450.94          | 230,667.00             | (18,216.06)                   |
| Commodities                                  | 236,453.10          | 221,000.00             | 15,453.10                     |
| Capital outlay                               | 2,563.01            | 53,500.00              | (50,936.99)                   |
| Water Distribution                           |                     |                        |                               |
| Personal services                            | 218,509.73          | 274,865.00             | (56,355.27)                   |
| Contractual services                         | 60,684.37           | 59,300.00              | 1,384.37                      |
| Commodities                                  | 61,340.23           | 94,300.00              | (32,959.77)                   |
| Capital outlay                               | 176,829.35          | 270,000.00             | (93,170.65)                   |
| Water Administration                         |                     |                        |                               |
| Personal services                            | 163,998.27          | 169,220.00             | (5,221.73)                    |
| Contractual services                         | 175,213.61          | 172,400.00             | 2,813.61                      |
| Commodities                                  | 5,004.04            | 7,000.00               | (1,995.96)                    |
| Capital outlay                               | 2,630.05            | 30,000.00              | (27,369.95)                   |
| Water Lake Maintenance                       |                     |                        |                               |
| Personal services                            | 13,544.50           | 23,750.00              | (10,205.50)                   |
| Contractual services                         | 17,916.35           | 20,200.00              | (2,283.65)                    |
| Commodities                                  | 12,535.74           | 18,200.00              | (5,664.26)                    |
| Capital outlay                               | 13,001.32           | 25,000.00              | (11,998.68)                   |
| Debt Service on General Obligation Bonds     |                     |                        |                               |
| Principal                                    | -                   | 390,371.00             | (390,371.00)                  |
| Interest                                     | -                   | 117,930.00             | (117,930.00)                  |
| Other  | -                   |                        | -                             |
| Debt Service on Revolving Loans              |                     |                        |                               |
| Principal                                    | -                   |                        | -                             |
| Interest                                     | -                   |                        | -                             |

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> | <u>2013</u><br><u>Budget</u> | <u>Variance -</u><br><u>Over</u><br><u>(Under)</u> |
|------------------------------------|------------------------------|------------------------------|--|
| Expenditures                       |                              |                              |  |
| Debt Service on Temporary Notes    |                              |                              |  |
| Principal                          | -                            | 12,500.00                    | (12,500.00)  |
| Interest                           | -                            | 369.00                       | (369.00)   |
| Debt Service on Lease Purchase     |                              |                              |  |
| Principal and Interest             | 8,406.21                     | -                            | 8,406.21   |
| Operating Transfers to Other Funds |                              |                              |  |
| General                            | 200,000.00                   | 200,000.00                   | -  |
| General Bond and Interest          | 526,816.76                   | -                            | 526,816.76   |
| Total Expenditures                 | <u>2,313,970.59</u>          | <u>\$ 2,655,772.00</u>       | <u>\$ (341,801.41)</u>                             |
| Receipts Over (Under) Expenditures | 316,226.18                   |                              |  |
| Prior Year Canceled Encumbrances   | 1,000.00                     |                              |  |
| Unencumbered Cash, Beginning       | <u>1,358,808.36</u>          |                              |  |
| Unencumbered Cash, Ending          | <u>\$ 1,676,034.54</u>       |                              |  |

## CITY OF FORT SCOTT, KANSAS

## SEWER UTILITY FUND

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

For the Year Ended December 31, 2013

|                                     | 2013<br>Actual       | 2013<br>Budget         | Variance -<br>Over<br>(Under) |
|-------------------------------------|----------------------|------------------------|-------------------------------|
| Cash Receipts                       |                      |                        |                               |
| Operating Revenue                   |                      |                        |                               |
| Charges for services                | \$ 1,072,754.83      | \$ 1,008,338.00        | \$ 64,416.83                  |
| Nonoperating Revenue                |                      |                        |                               |
| Proceeds from long term debt        | 49,310.33            | -                      | 49,310.33                     |
| Reimbursed Expenses                 | -                    | -                      | -                             |
| Miscellaneous                       | 303,910.66           | 253,865.00             | 50,045.66                     |
| Operating Transfer from Other Funds |                      |                        |                               |
| Wastewater Projects                 | 109,582.19           | -                      | 109,582.19                    |
| Total Cash Receipts                 | <u>1,535,558.01</u>  | <u>\$ 1,262,203.00</u> | <u>\$ 273,355.01</u>          |
| Expenditures                        |                      |                        |                               |
| Wastewater Plant                    |                      |                        |                               |
| Personal services                   | 311,695.94           | \$ 400,309.00          | \$ (88,613.06)                |
| Contractual services                | 259,651.99           | 247,356.00             | 12,295.99                     |
| Commodities                         | 81,520.25            | 79,700.00              | 1,820.25                      |
| Capital outlay                      | 2,344.47             | 40,000.00              | (37,655.53)                   |
| Wastewater Collections              |                      |                        |                               |
| Personal services                   | 146,422.23           | 230,468.00             | (84,045.77)                   |
| Contractual services                | 79,909.80            | 45,700.00              | 34,209.80                     |
| Commodities                         | 56,006.45            | 34,000.00              | 22,006.45                     |
| Capital outlay                      | 69,076.85            | 60,000.00              | 9,076.85                      |
| Debt Service on Temporary Notes     |                      |                        |                               |
| Principal                           | -                    | -                      | -                             |
| Interest                            | -                    | -                      | -                             |
| Debt Service on Lease Purchase      |                      |                        |                               |
| Principal and Interest              | 8,406.21             | -                      | 8,406.21                      |
| Operating Transfers to Other Funds  |                      |                        |                               |
| General                             | 130,000.00           | 130,000.00             | -                             |
| General Bond and Interest           | 12,868.75            | -                      | 12,868.75                     |
| Wastewater Projects                 | 107,140.00           | -                      | 107,140.00                    |
| Sewer Bond Reserve                  | 38,229.00            | 158,238.00             | (120,009.00)                  |
| Total Expenditures                  | <u>1,303,271.94</u>  | <u>\$ 1,425,771.00</u> | <u>\$ (122,499.06)</u>        |
| Receipts Over (Under) Expenditures  | 232,286.07           |                        |                               |
| Prior Year Canceled Encumbrances    | 527.50               |                        |                               |
| Unencumbered Cash, Beginning        | <u>746,682.97</u>    |                        |                               |
| Unencumbered Cash, Ending           | <u>\$ 979,496.54</u> |                        |                               |

## CITY OF FORT SCOTT, KANSAS

## STORM DRAIN UTILITY FUND

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

For the Year Ended December 31, 2013

|  | 2013<br>Actual       | 2013<br>Budget       | Variance -<br>Over<br>(Under) |
|--|----------------------|----------------------|-------------------------------|
| Cash Receipts                            |                      |                      |                               |
| Operating Revenue                        |                      |                      |                               |
| Charges for services                     | \$ 218,451.90        | \$ 220,000.00        | \$ (1,548.10)                 |
| Nonoperating Revenue                     |                      |                      |                               |
| Federal Emergency preparedness           | -                    | -                    | -                             |
| State Emergency preparedness             | -                    | -                    | -                             |
| Special assessments                      | -                    | -                    | -                             |
| Proceeds from long term debt             | 56,000.00            | -                    | 56,000.00                     |
| Miscellaneous                            | -                    | -                    | -                             |
| Total Cash Receipts                      | <u>274,451.90</u>    | <u>\$ 220,000.00</u> | <u>\$ 54,451.90</u>           |
| Expenditures                             |                      |                      |                               |
| Nonoperating Expenses                    |                      |                      |                               |
| Capital Outlays                          | 56,930.00            | \$ 563,771.00        | \$ (506,841.00)               |
| Debt Service on General Obligation Bonds |                      |                      |                               |
| Principal                                | -                    | 40,000.00            | (40,000.00)                   |
| Interest                                 | -                    | 16,710.00            | (16,710.00)                   |
| Debt Service on Lease Purchase           |                      |                      |                               |
| Principal and Interest                   | 2,969.46             | -                    | 2,969.46                      |
| Operating Transfers to Other Funds       |                      |                      |                               |
| General Bond and Interest                | <u>64,170.96</u>     | <u>-</u>             | <u>64,170.96</u>              |
| Total Expenditures                       | <u>124,070.42</u>    | <u>\$ 620,481.00</u> | <u>\$ (496,410.58)</u>        |
| Receipts Over (Under) Expenditures       | 150,381.48           |                      |                               |
| Prior Year Canceled Encumbrances         | -                    |                      |                               |
| Unencumbered Cash, Beginning             | <u>525,554.23</u>    |                      |                               |
| Unencumbered Cash, Ending                | <u>\$ 675,935.71</u> |                      |                               |



**CITY OF FORT SCOTT, KANSAS**  
**SEWER BOND RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                     | <u>2013</u><br><u>Actual</u> |
|-------------------------------------|------------------------------|
| Cash Receipts                       |                              |
| Operating Transfer from Other Funds |                              |
| Sewer Utility Fund                  | <u>\$ 38,229.00</u>          |
| Total Cash Receipts                 | <u>38,229.00</u>             |
| Expenditures                        |                              |
| Public Works                        |                              |
| Contractual services                | <u>-</u>                     |
| Total Expenditures                  | <u>-</u>                     |
| Receipts Over (Under) Expenditures  | 38,229.00                    |
| Unencumbered Cash, Beginning        | <u>272,082.00</u>            |
| Unencumbered Cash, Ending           | <u><u>\$ 310,311.00</u></u>  |

**CITY OF FORT SCOTT, KANSAS**  
**WASTEWATER PROJECTS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                      | <u>2013</u><br><u>Actual</u> |
|--------------------------------------|------------------------------|
| Cash Receipts                        |                              |
| Use of Property and Money            |                              |
| Proceeds from Bonds                  | -                            |
| Operating Transfers from Other Funds |                              |
| Sewer Utility                        | <u>\$ 107,140.00</u>         |
| Total Cash Receipts                  | <u>107,140.00</u>            |
| Expenditures                         |                              |
| Public Works                         |                              |
| Contractual                          | 18,329.50                    |
| Capital outlay                       | 95,450.00                    |
| Debt Service                         |                              |
| Temporary Note                       |                              |
| Principal                            | -                            |
| Interest                             | -                            |
| Operating Transfers to Other Funds   |                              |
| Sewage Utility                       | <u>109,582.19</u>            |
| Total Expenditures                   | <u>223,361.69</u>            |
| Receipts Over (Under) Expenditures   | (116,221.69)                 |
| Prior Year Canceled Encumbrances     | -                            |
| Unencumbered Cash, Beginning         | <u>116,221.69</u>            |
| Unencumbered Cash, Ending            | <u><u>\$ -</u></u>           |

**CITY OF FORT SCOTT, KANSAS**  
**MEDICAL REIMBURSEMENT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Miscellaneous                      | <u>\$        117.44</u>      |
| Total Cash Receipts                | <u>117.44</u>                |
| Expenditures                       |                              |
| Employee Benefits                  |                              |
| Contractual services               | <u>117.44</u>                |
| Total Expenditures                 | <u>117.44</u>                |
| Receipts Over (Under) Expenditures | -                            |
| Unencumbered Cash, Beginning       | <u>-</u>                     |
| Unencumbered Cash, Ending          | <u><u>\$        -</u></u>    |

**CITY OF FORT SCOTT, KANSAS**  
**RIVERFRONT PROJECT GRANT**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Intergovernmental                  |                              |
| Federal KDOT Grant                 | <u>\$ 183,246.45</u>         |
| Total Cash Receipts                | <u>183,246.45</u>            |
| Expenditures                       |                              |
| Recreation                         |                              |
| Capital outlay                     | <u>137,873.99</u>            |
| Total Expenditures                 | <u>137,873.99</u>            |
| Receipts Over (Under) Expenditures | 45,372.46                    |
| Prior Year Canceled Encumbrances   | -                            |
| Unencumbered Cash, Beginning       | <u>(87,300.00)</u>           |
| Unencumbered Cash, Ending          | <u><u>\$ (41,927.54)</u></u> |

**CITY OF FORT SCOTT, KANSAS**  
**CDBG HOUSING GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Intergovernmental                  |                              |
| Federal Grant                      | \$ 58,039.00                 |
| Other Receipts                     |                              |
| Miscellaneous                      | <u>13,600.00</u>             |
| Total Cash Receipts                | <u>71,639.00</u>             |
| Expenditures                       |                              |
| Economic Development               |                              |
| Contractual services               | <u>71,618.68</u>             |
| Total Expenditures                 | <u>71,618.68</u>             |
| Receipts Over (Under) Expenditures | 20.32                        |
| Prior Year Canceled Encumbrances   | -                            |
| Unencumbered Cash, Beginning       | <u>(20.32)</u>               |
| Unencumbered Cash, Ending          | <u><u>\$ -</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, 2013

|                                    | <u>2013<br/>Actual</u>      |
|------------------------------------|-----------------------------|
| Cash Receipts                      |                             |
| Intergovernmental                  |                             |
| Federal Grant                      | \$ -                        |
| Other Receipts                     |                             |
| Miscellaneous                      | <u>1,673.41</u>             |
| Total Cash Receipts                | <u>1,673.41</u>             |
| Expenditures                       |                             |
| Public Safety                      |                             |
| Commodities                        | 3,346.83                    |
| Capital outlay                     | <u>-</u>                    |
| Total Expenditures                 | <u>3,346.83</u>             |
| Receipts Over (Under) Expenditures | (1,673.42)                  |
| Unencumbered Cash, Beginning       | <u>-</u>                    |
| Unencumbered Cash, Ending          | <u><u>\$ (1,673.42)</u></u> |

CITY OF FORT SCOTT, KANSAS  
QUIET ZONE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                      | <u>2013</u><br><u>Actual</u> |
|--------------------------------------|------------------------------|
| Cash Receipts                        |                              |
| Operating Transfers from Other Funds |                              |
| Tourism and Convention Promotion     | <u>\$ 50,724.45</u>          |
| Total Cash Receipts                  | <u>50,724.45</u>             |
| Expenditures                         |                              |
| Public Safety                        |                              |
| Contractual                          | 8,650.00                     |
| Capital outlay                       | <u>-</u>                     |
| Total Expenditures                   | <u>8,650.00</u>              |
| Receipts Over (Under) Expenditures   | 42,074.45                    |
| Unencumbered Cash, Beginning         | <u>-</u>                     |
| Unencumbered Cash, Ending            | <u><u>42,074.45</u></u>      |

**CITY OF FORT SCOTT, KANSAS**  
**STREET AND SIDEWALKS PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Proceeds from Long Term Debt       |                              |
| Principal Received on Bonds        | <u>\$ -</u>                  |
| Total Cash Receipts                | <u>-</u>                     |
| Expenditures                       |                              |
| Public Safety                      |                              |
| Personnel services                 | -                            |
| Contractual services               | 39,012.16                    |
| Operating Transfers to Other Funds |                              |
| General Bond & Interest            | <u>55,357.86</u>             |
| Total Expenditures                 | <u>94,370.02</u>             |
| Receipts Over (Under) Expenditures | (94,370.02)                  |
| Prior Year Canceled Encumbrances   | -                            |
| Unencumbered Cash, Beginning       | <u>94,370.02</u>             |
| Unencumbered Cash, Ending          | <u><u>\$ -</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, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Miscellaneous                      | <u>\$ 108,776.00</u>         |
| Total Cash Receipts                | <u>108,776.00</u>            |
| Expenditures                       |                              |
| Recreation                         |                              |
| Contractual services               | 11,823.43                    |
| Commodities                        | 19,002.33                    |
| Capital outlay                     | <u>52,631.37</u>             |
| Total Expenditures                 | <u>83,457.13</u>             |
| Receipts Over (Under) Expenditures | 25,318.87                    |
| Unencumbered Cash, Beginning       | <u>88,187.54</u>             |
| Unencumbered Cash, Ending          | <u><u>\$ 113,506.41</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, 2013

|                                      | <u>2013</u><br><u>Actual</u> |
|--------------------------------------|------------------------------|
| Cash Receipts                        |                              |
| Intergovernmental                    |                              |
| KDWP State aid                       | \$ -                         |
| Operating Transfers from Other Funds |                              |
| Capital Improvements                 | <u>53,010.00</u>             |
| Total Cash Receipts                  | <u>53,010.00</u>             |
| Expenditures                         | -                            |
| Recreation                           | -                            |
| Contractual services                 | <u>24,445.59</u>             |
| Total Expenditures                   | <u>24,445.59</u>             |
| Receipts Over (Under) Expenditures   | 28,564.41                    |
| Unencumbered Cash, Beginning         | <u>-</u>                     |
| Unencumbered Cash, Ending            | <u><u>\$ 28,564.41</u></u>   |

**CITY OF FORT SCOTT, KANSAS**  
**TAKE CHARGE CHALLENGE GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Miscellaneous                      | -                            |
|                                    | <u>-</u>                     |
| Total Cash Receipts                | <u>-</u>                     |
| Expenditures                       |                              |
| General Government                 |                              |
| Contractual services               | 2,580.67                     |
| Commodities                        | -                            |
|                                    | <u>-</u>                     |
| Total Expenditures                 | <u>2,580.67</u>              |
| Receipts Over (Under) Expenditures | (2,580.67)                   |
| Unencumbered Cash, Beginning       | <u>2,580.67</u>              |
| Unencumbered Cash, Ending          | <u><u>\$ -</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, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Intergovernmental                  |                              |
| HUD Federal grant                  | \$ 39,820.00                 |
| Other Receipts                     |                              |
| Miscellaneous                      | <u>-</u>                     |
| Total Cash Receipts                | <u>39,820.00</u>             |
| Expenditures                       |                              |
| General Government                 |                              |
| Contractual services               | 61,770.00                    |
| Capital outlay                     | <u>-</u>                     |
| Total Expenditures                 | <u>61,770.00</u>             |
| Receipts Over (Under) Expenditures | (21,950.00)                  |
| Prior Year Encumbrances Canceled   | -                            |
| Unencumbered Cash, Beginning       | <u>(3,500.00)</u>            |
| Unencumbered Cash, Ending          | <u><u>\$ (25,450.00)</u></u> |

**CITY OF FORT SCOTT, KANSAS**  
**FAA PROJECTS GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Intergovernmental                  |                              |
| Federal Grant                      | <u>\$ 11,276.00</u>          |
| Total Cash Receipts                | <u>11,276.00</u>             |
| Expenditures                       |                              |
| Public Transportation              |                              |
| Contractual                        | -                            |
| Capital outlay                     | <u>-</u>                     |
| Total Expenditures                 | <u>-</u>                     |
| Receipts Over (Under) Expenditures | 11,276.00                    |
| Prior Year Encumbrances Canceled   | -                            |
| Unencumbered Cash, Beginning       | <u>(11,276.00)</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, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Miscellaneous                      | -                            |
|                                    | <u>          </u>            |
| Total Cash Receipts                | <u>          -</u>           |
| Expenditures                       |                              |
| Public Transportation              |                              |
| Contractual                        | 20,885.00                    |
| Capital outlay                     | -                            |
|                                    | <u>          </u>            |
| Total Expenditures                 | <u>20,885.00</u>             |
| Receipts Over (Under) Expenditures | (20,885.00)                  |
| Prior Year Canceled Encumbrances   | -                            |
| Unencumbered Cash, Beginning       | <u>          -</u>           |
| Unencumbered Cash, Ending          | <u><u>(20,885.00)</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, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Insurance proceeds                 | <u>\$ 31,758.77</u>          |
| Total Cash Receipts                | <u>31,758.77</u>             |
| Expenditures                       |                              |
| Public Safety                      |                              |
| Contractual services               | <u>28,358.77</u>             |
| Total Expenditures                 | <u>28,358.77</u>             |
| Receipts Over (Under) Expenditures | 3,400.00                     |
| Unencumbered Cash, Beginning       | <u>-</u>                     |
| Unencumbered Cash, Ending          | <u><u>\$ 3,400.00</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, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Donations                          | <u>\$ 7,425.00</u>           |
| Total Cash Receipts                | <u>7,425.00</u>              |
| Expenditures                       |                              |
| General Government                 |                              |
| Contractual services               | -                            |
| Commodities                        | <u>7,310.00</u>              |
| Total Expenditures                 | <u>7,310.00</u>              |
| Receipts Over (Under) Expenditures | 115.00                       |
| Unencumbered Cash, Beginning       | <u>13,638.16</u>             |
| Unencumbered Cash, Ending          | <u><u>\$ 13,753.16</u></u>   |



**CITY OF FORT SCOTT, KANSAS**  
**AIRPORT DAY CELEBRATION FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Miscellaneous                      | 25.00                        |
|                                    | <u>25.00</u>                 |
| Total Cash Receipts                | <u>25.00</u>                 |
| Expenditures                       |                              |
| General Government                 |                              |
| Contractual services               | -                            |
| Commodities                        | -                            |
| Capital outlay                     | -                            |
|                                    | <u>-</u>                     |
| Total Expenditures                 | <u>-</u>                     |
| Receipts Over (Under) Expenditures | 25.00                        |
| Unencumbered Cash, Beginning       | <u>324.65</u>                |
| Unencumbered Cash, Ending          | <u><u>\$ 349.65</u></u>      |

**CITY OF FORT SCOTT, KANSAS**  
**ANIMAL SHELTER FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Miscellaneous                      | -                            |
|                                    | <u>-</u>                     |
| Total Cash Receipts                | <u>-</u>                     |
| Expenditures                       |                              |
| Public Safety                      |                              |
| Contractual                        | -                            |
| 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 FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Intergovernmental                  |                              |
| State grant                        | <u>5,000.00</u>              |
| Total Cash Receipts                | <u>5,000.00</u>              |
| Expenditures                       |                              |
| Recreation                         |                              |
| Capital outlay                     | <u>9,625.00</u>              |
| Total Expenditures                 | <u>9,625.00</u>              |
| Receipts Over (Under) Expenditures | (4,625.00)                   |
| Unencumbered Cash, Beginning       | <u>46,948.03</u>             |
| Unencumbered Cash, Ending          | <u><u>42,323.03</u></u>      |

**CITY OF FORT SCOTT, KANSAS**  
**GORDON PARKS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Revenue                      |                              |
| Miscellaneous                      | \$ -                         |
| Total Cash Receipts                | <u>-</u>                     |
| Expenditures                       |                              |
| Recreation                         |                              |
| Contractual                        | <u>800.00</u>                |
| Total Expenditures                 | <u>800.00</u>                |
| Receipts Over (Under) Expenditures | (800.00)                     |
| Unencumbered Cash, Beginning       | <u>800.00</u>                |
| Unencumbered Cash, Ending          | <u><u>-</u></u>              |

**CITY OF FORT SCOTT, KANSAS**  
**PHOENIX PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Miscellaneous                      | \$ -                         |
| Total Cash Receipts                | <u>-</u>                     |
| Expenditures                       |                              |
| General Government                 |                              |
| Contractual services               | 1,457.33                     |
| Commodities                        | <u>-</u>                     |
| Total Expenditures                 | <u>1,457.33</u>              |
| Receipts Over (Under) Expenditures | (1,457.33)                   |
| Prior Year Encumbrances Canceled   | -                            |
| Unencumbered Cash, Beginning       | <u>7,149.32</u>              |
| Unencumbered Cash, Ending          | <u><u>\$ 5,691.99</u></u>    |

**CITY OF FORT SCOTT, KANSAS**  
**GNAT PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Revenue                      |                              |
| Miscellaneous                      | <u>\$    3,025.00</u>        |
| Total Cash Receipts                | <u>3,025.00</u>              |
| Expenditures                       |                              |
| Public Safety                      |                              |
| Capital outlay                     | <u>820.66</u>                |
| Total Expenditures                 | <u>820.66</u>                |
| Receipts Over (Under) Expenditures | 2,204.34                     |
| Unencumbered Cash, Beginning       | <u>5,091.20</u>              |
| Unencumbered Cash, Ending          | <u><u>\$    7,295.54</u></u> |

**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Revenue                      |                              |
| Miscellaneous                      | \$ 3,364.72                  |
|                                    | <u>3,364.72</u>              |
| Total Cash Receipts                | <u>3,364.72</u>              |
| Expenditures                       |                              |
| Public Safety                      |                              |
| Contractual services               | 7,241.10                     |
| Commodities                        | -                            |
| Capital outlay                     | -                            |
|                                    | <u>7,241.10</u>              |
| Total Expenditures                 | <u>7,241.10</u>              |
| Receipts Over (Under) Expenditures | (3,876.38)                   |
| Unencumbered Cash, Beginning       | <u>24,772.50</u>             |
| Unencumbered Cash, Ending          | <u><u>\$ 20,896.12</u></u>   |

**CITY OF FORT SCOTT, KANSAS**  
**SAFE GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Intergovernmental                  |                              |
| State Grant                        | \$ -                         |
| Other Revenue                      |                              |
| Miscellaneous                      | <u>752.17</u>                |
| Total Cash Receipts                | <u>752.17</u>                |
| Expenditures                       | -                            |
| Public Safety                      | -                            |
| Commodities                        | 951.78                       |
| Capital outlay                     | <u>-</u>                     |
| Total Expenditures                 | <u>951.78</u>                |
| Receipts Over (Under) Expenditures | (199.61)                     |
| Unencumbered Cash, Beginning       | <u>2,838.36</u>              |
| Unencumbered Cash, Ending          | <u><u>\$ 2,638.75</u></u>    |



**CITY OF FORT SCOTT, KANSAS**  
**AQUATIC CENTER BRICKS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Revenue                      |                              |
| Miscellaneous                      | <u>\$ 195.00</u>             |
| Total Cash Receipts                | <u>195.00</u>                |
| Expenditures                       |                              |
| Recreation                         |                              |
| Contractual                        | -                            |
| Capital outlay                     | <u>-</u>                     |
| Total Expenditures                 | <u>-</u>                     |
| Receipts Over (Under) Expenditures | 195.00                       |
| Unencumbered Cash, Beginning       | <u>8,710.00</u>              |
| Unencumbered Cash, Ending          | <u><u>\$ 8,905.00</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, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Miscellaneous                      | \$ 130.00                    |
|                                    | <u>130.00</u>                |
| Total Cash Receipts                | <u>130.00</u>                |
| Expenditures                       |                              |
| Recreation                         |                              |
| Contractual services               | 130.00                       |
| Capital outlay                     | <u>-</u>                     |
| Total Expenditures                 | <u>130.00</u>                |
| Receipts Over (Under) Expenditures | -                            |
| Unencumbered Cash, Beginning       | <u>1,194.52</u>              |
| Unencumbered Cash, Ending          | <u><u>\$ 1,194.52</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, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Other Receipts                     |                              |
| Miscellaneous                      | \$ 3,245.00                  |
| Total Cash Receipts                | <u>3,245.00</u>              |
| Expenditures                       |                              |
| Recreation                         |                              |
| Contractual                        | 934.14                       |
| Capital outlay                     | <u>-</u>                     |
| Total Expenditures                 | <u>934.14</u>                |
| Receipts Over (Under) Expenditures | 2,310.86                     |
| Unencumbered Cash, Beginning       | <u>-</u>                     |
| Unencumbered Cash, Ending          | <u><u>2,310.86</u></u>       |

**CITY OF FORT SCOTT, KANSAS**  
**CDBG REVOLVING LOAN FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | 2013<br>Actual            |
|------------------------------------|---------------------------|
| Cash Receipts                      |                           |
| Use of Property and Money          |                           |
| Interest earned                    | \$ -                      |
| Interest on loans repaid           | -                         |
| Principal on loans repaid          | -                         |
|                                    | <hr/>                     |
| Total Cash Receipts                | <hr/> -                   |
| Expenditures                       |                           |
| Economic Development               |                           |
| Contractual services               | -                         |
|                                    | <hr/>                     |
| Total Expenditures                 | <hr/> -                   |
| Receipts Over (Under) Expenditures | -                         |
| Unencumbered Cash, Beginning       | <hr/> 263,183.23          |
| Unencumbered Cash, Ending          | <hr/> <hr/> \$ 263,183.23 |

**CITY OF FORT SCOTT, KANSAS**  
**FORT SCOTT PUBLIC LIBRARY - GENERAL FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2013

|                                    | <u>2013</u><br><u>Actual</u> |
|------------------------------------|------------------------------|
| Cash Receipts                      |                              |
| Intergovernmental                  |                              |
| Appropriation from the City        | \$ 291,060.65                |
| Other appropriations               | 19,305.00                    |
| Fines, Forfeitures and Penalties   | 2,008.72                     |
| Use of Property and Money          |                              |
| Interest                           | 576.01                       |
| Other Receipts                     |                              |
| Donations                          | 155.00                       |
| Miscellaneous                      | <u>4,356.25</u>              |
| Total Cash Receipts                | <u>317,461.63</u>            |
| Expenditures                       |                              |
| Recreation                         |                              |
| Personal services                  | 190,662.43                   |
| Contractual Services               | 31,043.83                    |
| Commodities                        | 46,241.33                    |
| Capital outlay                     | <u>3,985.55</u>              |
| Total Expenditures                 | <u>271,933.14</u>            |
| Receipts Over (Under) Expenditures | 45,528.49                    |
| Unencumbered Cash, Beginning       | <u>638,349.80</u>            |
| Unencumbered Cash, Ending          | <u><u>\$ 683,878.29</u></u>  |

## **FEDERAL COMPLIANCE SECTION**

**CITY OF FORT SCOTT, KANSAS**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2013**

| FEDERAL GRANTOR/<br>PASS THROUGH GRANTOR/<br>PROGRAM TITLE        | FEDERAL<br>CFDA<br>NUMBER | AMOUNT<br>RECEIVED | AMOUNT<br>EXPENDED |
|---|---------------------------|--------------------|--------------------|
| <u>U.S. Department of Housing and Urban Development</u>           |                           |                    |                    |
| Direct Grants from HUD  |                           |                    |                    |
| PROJ NO 344831700   |                           | \$ 39,820.00       | \$ 45,080.00       |
| CDGB Special Purpose Grants                                       | 14.225                    | 39,820.00          | 45,080.00          |
| Passed through the State of Kansas Department of Commerce         |                           |                    |                    |
| Small Cities Community Development Block Grants                   | 14.228                    | 58,039.00          | 58,018.68          |
| <u>U.S. Department of Transportation</u>                          |                           |                    |                    |
| Direct Grant from the Department of Transportation                |                           |                    |                    |
| AIP 3-20-0022-14  |                           | 11,276.00          | -                  |
| Airport Improvement Program                                       | 20.106                    | 11,276.00          | -                  |
| Passed through the State of Kansas Department of Transportation   |                           |                    |                    |
| 6 U-007(001) Park loop road and parking lot                       |                           |                    |                    |
| Total Transportation Improvement Project                          | 20.205                    | 183,246.45         | 217,880.77         |
| Passed through the State of Kansas Department of Transportation   |                           |                    |                    |
| Grant # OP 1275-13  |                           |                    |                    |
| Total Traffic Safety & Drunk Driving Prevention                   | 20.601                    | 1,195.78           | 1,195.78           |
| Passed through the State of Kansas Department of Transportation   |                           |                    |                    |
| Project # 6 U-0040-01   |                           |                    |                    |
| Surface Transportation Project program                            | 20.937                    | 144,290.29         | 139,285.11         |
| <u>U.S. Department of Homeland Security</u>                       |                           |                    |                    |
| Passed through the State of Kansas Office of the Adjutant General |                           |                    |                    |
| FEMA-KS-DR1849  |                           | 2,442.61           | 2,442.61           |
| Public Assistance Grants  | 97.036                    | 2,442.61           | 2,442.61           |
| <br>TOTALS  |                           | <br>\$ 440,310.13  | <br>\$ 463,902.95  |

Notes to the Schedule of Expenditures of Federal Awards:

(1) Receipts consist of money actually received during the year ended December 31, 2013. Expenditures are recorded on the modified accrual basis of accounting, which records expenses when the goods or services are recieved, plus accounts payable. Expenditures for these programs differ from the City's regulatory basis financial statements inasmuch as the City records expenditures when an encumbrance or contract is signed in accordance with the regulatory basis of accounting, whereas expenditures on the financial reports are recorded when the goods or services are received.