

**CITY OF FORT SCOTT,
KANSAS**

Independent Auditors' Report,
Financial Statement, and
Regulatory Required Supplementary Information
For the Year Ended December 31, 2016

CITY OF FORT SCOTT, KANSAS

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Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash, regulatory basis, of the City of Fort Scott, Kansas as of and for the year ended December 31, 2016 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, 2016 or changes in financial position or cash flows thereof for the year then ended.

Unqualified Opinion on Regulatory Basis of Accounting

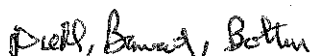
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for the City of Fort Scott, Kansas as of December 31, 2016, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters**Report on Supplementary Information**

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

Prior Year Comparative Numbers

The 2015 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2016 financial statement upon which we rendered an unqualified opinion dated April 6, 2017. The 2015 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2015 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 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 2015 basic financial statement or to the 2015 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 2015 comparative information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.



DIEHL, BANWART, BOLTON, CPAs PA

April 6, 2017
Fort Scott, Kansas

CITY OF FORT SCOTT, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2016

Funds	Beginning Unencumbered Cash Balances	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
						Encumbrances and Accounts Payable	Cash Balances December 31, 2016
General Fund	\$ 642,291.17	\$ -	\$ 7,741,842.65	\$ 7,176,855.07	\$ 1,207,278.75	\$ 32,580.87	\$ 1,239,859.62
Special Purposes Funds:							
Public Library	-	-	253,436.45	253,436.45	-	-	-
Public Safety Equipment	12,599.79	-	91,332.57	42,501.36	61,431.00	-	61,431.00
Economic Development	342,185.32	-	310,202.31	223,420.44	428,967.19	-	428,967.19
Special Streets & Highways	141,762.22	-	616,110.06	648,615.14	109,257.14	1,449.22	110,706.36
Special Parks & Recreation	19,414.31	-	30,015.91	45,597.03	3,833.19	-	3,833.19
Special Alcohol & Drugs	40,806.00	-	18,845.34	9,125.00	50,526.34	-	50,526.34
E911 Telephone Tax	10,282.31	-	80,537.19	66,506.42	24,313.08	-	24,313.08
Transient Guest Tax	14,723.44	-	253,793.22	211,719.77	56,796.89	-	56,796.89
Capital Improvement Sales Tax	5,500.34	-	-	5,500.34	-	-	-
Community Improvement District	-	-	-	-	-	-	-
Aquatic Center and BRCC	190,678.82	-	-	190,678.82	-	-	-
BRCC Reserve	105,375.95	-	-	105,375.95	-	-	-
Equipment Reserve	148,529.76	-	-	148,529.76	-	-	-
Capital Improvements	325,906.51	-	-	325,906.51	-	-	-
CDBG Eco Devo Revolving Loan	265,709.35	-	-	-	265,709.35	-	265,709.35
Bond and Interest Fund							
Debt Service	145,777.04	-	1,998,983.96	1,894,318.25	250,442.75	-	250,442.75
Capital Project Funds							
CDBG Wall Street Project	(9,074.35)	-	161,273.58	152,199.23	-	-	-
KDH&E River Intake Project	-	-	53,107.79	53,107.79	-	-	-
18th & 23rd Streets Project	(9,863.49)	-	9,863.49	-	-	-	0.00
Ballfield Project	27,913.04	-	28,300.20	56,213.24	-	-	-
Riverfront Project Grant	-	-	-	-	-	-	-
BJA Bulletproof Vests Grant	-	-	-	-	-	-	-
Quiet Zone Project	-	-	2,400.00	2,400.00	-	-	-
Safe Routes to Schools Project	47,730.50	-	58,694.50	915.60	105,509.40	-	105,509.40
Skate for Scholars	7,020.00	-	-	7,020.00	-	1,042.65	1,042.65
YAT Ellis Park Project	49,741.56	-	-	100.00	49,641.56	-	49,641.56

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

CITY OF FORT SCOTT, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2016

Funds	Beginning Unencumbered Cash Balances	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
						Encumbrances and Accounts Payable	Cash Balances December 31, 2016
Capital Project Funds (Continued)							
KDWP Gunn Park Grant	\$ (39,990.00)	\$ -	\$ 39,990.00	\$ -	\$ -	\$ -	\$ -
Urgent Need Flood Grant	-	-	-	-	-	-	-
US 69 Widening Project	-	-	-	-	-	-	-
National Avenue - 6th to 13th	-	-	575.04	575.04	-	-	-
Golf Course Clubhouse	34,483.19	-	78,431.55	82,221.96	30,692.78	-	30,692.78
KDOT - Airport Design Ramp	38,574.35	-	48,476.12	10,281.83	76,768.64	-	76,768.64
US 69 Access Management Project	31,375.00	-	694,222.04	871,470.60	(145,873.56)	128,594.45	(17,279.11)
FAA Airport Wincone Project	-	-	-	-	-	-	-
Unsung Heroes Park Project	1,500.00	-	4,580.00	-	6,080.00	-	6,080.00
Business Funds:							
Water Utility	748,485.40	-	3,123,580.14	2,581,205.62	1,290,859.92	148,889.98	1,439,749.90
Wastewater Utility	1,128,281.10	-	2,105,890.86	1,646,924.45	1,587,247.51	722.59	1,587,970.10
Wastewater Bond Reserve	208,075.10	-	-	208,075.10	-	-	-
Stormwater Utility	239,734.18	-	227,256.24	93,478.92	373,511.50	-	373,511.50
Trust Funds:							
Fire Insurance Proceeds	-	-	24,446.80	24,446.80	-	-	-
20th Century Veterans Memorial	13,753.16	-	105.00	70.00	13,788.16	-	13,788.16
Wounded Warrior Trac Chair	572.49	-	-	572.49	-	-	-
Animal Shelter Trust	2,924.78	-	50.00	2,974.78	-	-	-
Golf Course Trust	25,573.05	-	413.75	25,986.80	-	-	-
Christmas in the Park	1,194.52	-	-	1,194.52	-	-	-
2nd Story Arts Festival	-	-	12,900.20	12,900.20	-	-	-
GNAT Project	6,186.35	-	100.00	118.71	6,167.64	-	6,167.64
Gunn Park Trails	3,664.77	-	9,187.06	9,456.09	3,395.74	-	3,395.74
Special Law Enforcement Trust	18,875.81	-	1,798.00	171.70	20,502.11	-	20,502.11
Safe Grant	3,573.71	-	1,300.00	1,804.08	3,069.63	45.00	3,114.63
Total Primary Government	\$ 4,991,846.55	\$ -	\$ 18,082,042.02	\$ 17,193,971.86	\$ 5,879,916.71	\$ 313,324.76	\$ 6,193,241.47

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

CITY OF FORT SCOTT, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2016

Funds								Plus		Cash Balances
		Beginning Unencumbered Cash Balances	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Encumbrances and Accounts Payable			December 31, 2016
Total Primary Government		\$ 4,991,846.55	\$ -	\$ 18,082,042.02	\$ 17,193,971.86	\$ 5,879,916.71	\$ 313,324.76			\$ 6,193,241.47
Component Units										
Fort Scott Public Library										
General Fund		747,922.56	-	284,456.64	836,756.62	195,622.58	309,952.43			505,575.01
Total Reporting Entity		\$ 5,739,769.11	\$ -	\$ 18,366,498.66	\$ 18,030,728.48	\$ 6,075,539.29	\$ 623,277.19			\$ 6,698,816.48
Composition of Cash										
Primary Government										
General Checking Accounts.....										\$ 6,193,241.47
Total Primary Government										6,193,241.47
Component Units										
Fort Scott Public Library										
Cash in Bank Accounts.....										505,575.01
Total Reporting Entity										\$ 6,698,816.48

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

CITY OF FORT SCOTT, KANSAS

Notes to the Financial Statement For the Year Ended December 31, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Nature of the Organization

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

Reporting Entity

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

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

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

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 Special Streets and Highways, Special Parks and Recreation, E911 Telephone Tax, Transient Guest Tax, and Community Improvement District Funds were amended in 2016.

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

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

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

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

Deposits and Investments

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st 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 31st, such taxes are a lien on the property.

Special Assessments

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

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

Long-Term Obligations

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

Compensated Absences

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

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

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

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

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

Pension Plan

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

Termination and Post Employment Benefits

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

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

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

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

Compliance With Kansas Statutes

The financial statement is designed to show compliance with the cash basis and budget laws of Kansas. As shown in the financial statement, several funds show negative unencumbered cash balances in apparent violation of the Kansas cash basis law. However, these are apparently not violations of the cash basis law due to numerous grant money receivables as of December 31, 2016. The City was in apparent compliance with these Kansas laws, except as follows:

- Expenditures exceeded the budget in the General Fund by \$991,685.07 due to year end transfers to other Funds in apparent violation of K.S.A. 79-2935.

Compliance With Revenue Bond Covenants

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

3. DEPOSITS AND INVESTMENTS

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

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

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

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

At December 31, 2016 the City's carrying amount of deposits was \$6,698,816.48 and the bank balance was \$6,872,908.40. The bank balances was held by one bank resulting in no diversification of credit risk. Of the bank balance, \$706,903.95 was covered by federal depository insurance, and \$6,166,004.45 was collateralized with securities totaling \$8,139,270.70 held by the pledging financial institutions' agents in the City's name.

4. LONG-TERM OBLIGATIONS

General Obligation Bonds

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

Debt Service Requirements

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

4. LONG-TERM OBLIGATIONS (Continued)

Compliance with Bond Covenants

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

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

Total Receipts, Wastewater Utility Fund	\$ 2,105,890.86
Less Transfer in from General Fund	(165,347.00)
Adjusted Revenues	\$ 1,940,543.86
Total Expenses, Wastewater Utility Fund	\$ 1,646,924.45
Less Capital Outlays - plant	(140,774.64)
Less Capital Outlays - collections	(52,170.66)
Less Transfers Out	(417,648.29)
Adjusted Expenses	\$ 1,036,330.86
Net Revenues	\$ 904,213.00

Net Revenues were apparently sufficient to meet the debt service coverage.

- Accounts will be established and maintained as follows:

	Account Balance
Operations and maintenance account (60 days of Wastewater Utility Fund expenses)	\$ 172,721.81
Debt Service Account (to maintain a pro-rata amount of debt service due the following year)	111,570.90
Debt Service Reserve Account (125% of the average annual debt service requirements of the 2016 bonds)	262,093.44
Compliance Account (specific bond proceeds set aside for payment of expenses to be compliant with state and Federal laws)	3,852.10
Surplus Account (remaining money)	1,037,009.26
Unencumbered Cash Balance, December 31, 2016	\$ 1,587,247.51

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

- The Wastewater Utility System served 2,249 and 2,657 customers as of the beginning and the end of the year respectively.

Refunding Bond Issue

On June 26, 2016, the City issued Series 2016 General Obligation Refunding Bonds totaling \$5,135,000 to advance refund the City's Wastewater Utility Revenues Bonds (Series A 2005 and Series B 2005) then outstanding. The bonds are to be paid from Revenues of the Wastewater Utility but can also be paid using property tax revenue, if necessary. The advance refunding of the Revenue bonds resulted in reduced debt service payments totaling \$1,202,604.26 over the life of the new bonds. The present value of the savings totaled \$877,816.81.

4. **LONG-TERM OBLIGATIONS** (Continued)
Refunding Bond Issue (Continued)

The sources and uses of funds were as follows:

Sources of Funds	
Par amount of bonds	\$ 5,135,000.00
Premium Received	79,131.90
Total Sources	\$ 5,214,131.90
Uses of Funds	
Underwriters' Discount	\$ 32,441.87
Bond insurance premium	26,031.84
Other costs of issuance	70,680.39
Debt Service on Refunded Debt	5,084,977.80
	\$ 5,214,131.90

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, 2016, there were no industrial revenue bonds issues outstanding.

Compensated Absences

Compensated absences are accrued as detailed in Note 1. Accrued compensated absences as of December 31, 2016, consisted of vacation and sick pay in the amount of \$691,750.85.

5. **DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

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

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

5. DEFINED BENEFIT PENSION PLANS (Continued)

State law provides that the employer contribution rates for KPERS 1 and KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.00% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.18% for KPERS and 20.42% for KP&F for the fiscal year ended December 31, 2016. Contributions to the pension plan from the City were \$209,484.75 for KPERS and \$343,861.96 for KP&F for the year ended December 31, 2016.

Net Pension Liability

At December 31, 2016, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,950,974 and \$2,550,440 for KP&F. The net pension liability totaling \$9,218,105,439 was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

The City Library's share of the net pension liability was \$101,764.

6. SALES TO MAJOR CUSTOMER - ENTERPRISE FUNDS

During 2016, approximately 46% of the total cubic feet of water and 36% of water sales in the Water Utility Fund were to Consolidated Rural Water District #2, Inc., Bourbon County, Kansas.

7. RISK MANAGEMENT

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

8. DISCLOSURES FOR RELATED MUNICIPAL ENTITIES

FORT SCOTT PUBLIC LIBRARY

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

9. INTERFUND TRANSFERS

Operating transfers were as follows:

Transfer To Fund	Transfer From Fund	K.S.A. Statutory Authority	Amount
General	Capital Improvement Sales Tax	(3)	\$ 5,500.34
General	Aquatic Center & BRCC Project	(3)	190,678.82
General	BRCC Reserve	(3)	105,375.95
General	Equipment Reserve	(3)	148,529.76
General	Capital Improvements Fund	(3)	325,906.51
General	Water Utility	12-825d	250,000.00
General	Wastewater Utility	12-825d	175,000.00
Special Streets & Highways	General	12-1,119	400,000.00
Economic Development	General	(2)	109,908.50
CDBG Wall Street Project Fund	General	(2)	2,389.96
Quiet Zone Project	General	(2)	2,400.00
Safe Routes to Schools Project	General	(2)	58,694.50
Golf Course Clubhouse	General	(2)	30,541.00
KODT - Airport Design Ramp	General	(2)	11,774.90
US 69 Access Management Project	General	(2)	60.00
Debt Service Fund	General	(1)	570,822.72
Water Utility Fund	General	(4)	483,304.06
Wastewater Utility	General	(4)	165,347.00
Debt Service	Public Safety Equipment Fund	(1)	22,479.76
Debt Service Fund	Economic Development	(1)	25,000.00
Unsung Heroes Park Project	Economic Development	(2)	4,580.00
2nd Story Arts Festival	Economic Development	(2)	2,400.20
Debt Service	Special Streets & Highways	(1)	11,877.96
Debt Service	Special Parks & Recreation	(1)	12,478.90
Gunn Park Trails	Special Parks & Recreation	(2)	2,000.00
Debt Service	Transient Guest Tax	(1)	7,197.98
Debt Service	Water Utility	(1), 12-825d	670,876.60
Debt Service	Wastewater Utility	(1), 12-825d	242,648.29
Debt Service	Stormwater Utility	(1), 12-825d	80,240.74
KDH&E River Intake Structure			
Project Fund	Water Utility	12-825d	53,107.79
Golf Course Clubhouse	Golf Course Trust	(2)	25,986.80
National Avenue - 6th to 13th	Water Utility	12-825d	575.04
Wastewater Utility	Wastewater Bond Reserve	(3)	208,075.10
			<u>\$ 4,405,759.18</u>

- (1) These transfers are to transfer money to pay all debt service from the Debt Service Fund.
- (2) These transfers are actually reimbursed expenses.
- (3) These transfers are to transfer remaining balances of discontinued funds into the General or Utility Funds.
- (4) These transfers are to transfer Sales Tax receipts recorded in the General Fund to the Debt Service Fund to pay the debt for which the sales tax receipts are designated for.

10. CAPITAL PROJECTS

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

	Project Authorization	Expenditures to Date
<u>CDBG Wall Street Sidewalks Project (Fund 252)</u>		
Project to be Completed by January 2017		
CDBG Grant	\$ 162,633.62	
Reimbursements or Transfers	29,379.96	
Totals	<u>\$ 192,013.58</u>	<u>\$ 188,263.58</u>
<u>KDH&E River Intake Structure Project (Fund 300)</u>		
Project to be Completed in 2017		
Reimbursements or Transfers	\$ 219,270.00	
Totals	<u>\$ 219,270.00</u>	<u>\$ 53,107.79</u>
<u>18th & 23rd Streets Project (Fund 302)</u>		
Project Still in Process		
Federal Grant Aid	\$ 2,540,218.14	
State Aid	468,698.55	
Totals	<u>\$ 3,008,916.69</u>	<u>\$ 540,754.51</u>
<u>Ballfield Project (Fund 303)</u>		
Project Completed		
Private Donations	\$ 3,711,075.45	
Totals	<u>\$ 3,711,075.45</u>	<u>\$ 3,711,075.45</u>
<u>Quiet Zone Project (Fund 306)</u>		
Project Completed		
Reimbursements or Transfers	\$ 160,599.82	
Totals	<u>\$ 160,599.82</u>	<u>\$ 160,599.82</u>
<u>Safe Routes to Schools Project (Fund 307)</u>		
Project Still in Process		
Reimbursements or Transfers	162,850.10	
Totals	<u>\$ 162,850.10</u>	<u>\$ 24,850.10</u>

10. **CAPITAL PROJECTS** (Continued)

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
<u>Skate for Scholars (Fund 308)</u>		
Project Completed		
Miscellaneous	\$ 144,640.59	
Totals	<u>\$ 144,640.59</u>	<u>\$ 144,640.59</u>
<u>YAT Ellis Park Project (Fund 309)</u>		
Project Still in Process		
Miscellaneous	\$ 756,425.45	
Reimbursements or Transfers	<u>7,978.00</u>	
Totals	<u>\$ 764,403.45</u>	<u>\$ 714,761.89</u>
<u>KDWP Gunn Park Grant (Fund 310)</u>		
Project Completed		
Miscellaneous	\$ 39,990.00	
Reimbursements or Transfers	<u>53,010.00</u>	
Totals	<u>\$ 93,000.00</u>	<u>\$ 93,000.00</u>
<u>US 69 Widening Project (Fund 313)</u>		
Project Completed		
State Aid	\$ 731,000.00	
Reimbursements or Transfers	<u>439,493.64</u>	
Totals	<u>\$ 1,170,493.64</u>	<u>\$ 1,170,493.64</u>
<u>National Avenue - 6th to 13th Project (Fund 314)</u>		
Project Still in Process		
Federal Aid	Paid by the State	
Reimbursements or Transfers	<u>2,542,437.63</u>	
Totals	<u>\$ 2,542,437.63</u>	<u>\$ 2,542,437.63</u>
<u>Golfcourse Clubhouse Project (Fund 315)</u>		
Project Still in Process		
Private Donations	\$ 54,760.75	
Reimbursements or Transfers	<u>211,527.80</u>	
Totals	<u>\$ 266,288.55</u>	<u>\$ 185,595.77</u>

10. **CAPITAL PROJECTS** (Continued)

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
<u>KDOT - Airport Design Ramp (Fund 316)</u>		
Project Still in Process		
Federal Aid - KDOT	\$ 328,616.00	
Federal Aid - FAA	477,209.00	
Reimbursements or Transfers	<u>82,524.90</u>	
Totals	<u>\$ 888,349.90</u>	<u>\$ 93,731.83</u>
<u>US 69 Access Management Project (Fund 317)</u>		
Project Still in Process		
Intergovernmental Grant	\$ 796,000.00	
Reimbursements or Transfers	<u>169,050.00</u>	
Totals	<u>\$ 965,050.00</u>	<u>\$ 965,090.00</u>
<u>Unsung Heroes Park Project (Fund 320)</u>		
Project Still in Process		
Reimbursements or Transfers	<u>\$ 6,080.00</u>	
Totals	<u>\$ 6,080.00</u>	<u>\$ -</u>

11. **CONTINGENCIES**

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

12. **SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2016 through April 6, 2017 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**

	Original Budget	Amended Budget
<u>Special Streets & Highway Fund</u>		
Cash Receipts		
Intergovernmental	\$ 213,440	\$ 214,000
Other Receipts	-	-
Operating Transfers from Other Funds	400,000	550,000
Total Cash Receipts	613,440	764,000
Unencumbered Cash, January 1	117,654	141,763
Resources Available	<u>\$ 731,094</u>	<u>\$ 905,763</u>
Expenditures		
Public Streets	\$ 713,427	\$ 830,211
Debt Service	17,667	11,878
Operating Transfers to Other Funds	-	-
Total Expenditures	<u>\$ 731,094</u>	<u>\$ 842,089</u>
	Original Budget	Amended Budget
<u>Special Parks & Recreation Fund</u>		
Cash Receipts		
Intergovernmental	\$ 12,269	\$ 20,000
Other Receipts	8,319	10,963
Operating Transfers from Other Funds	-	-
Total Cash Receipts	20,588	30,963
Unencumbered Cash, January 1	-	-
Resources Available	<u>\$ 20,588</u>	<u>\$ 30,963</u>
Expenditures		
Recreation	\$ 8,109	\$ 37,899
Debt Service	12,479	12,479
Operating Transfers to Other Funds	-	-
Total Expenditures	<u>\$ 20,588</u>	<u>\$ 50,378</u>
	Original Budget	Amended Budget
<u>E911 Telephone Tax Fund</u>		
Cash Receipts		
Intergovernmental	\$ 68,500	\$ 81,809
Other Receipts	-	-
Total Cash Receipts	68,500	81,809
Unencumbered Cash, January 1	-	-
Resources Available	<u>\$ 68,500</u>	<u>\$ 81,809</u>
Expenditures		
Public Safety	\$ 68,500	\$ 92,347
Total Expenditures	<u>\$ 68,500</u>	<u>\$ 92,347</u>

13. BUDGET AMENDMENTS (Continued)

<u>Transient Guest Tax Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Cash Receipts		
Intergovernmental	\$ 120,000	\$ 120,000
Other Receipts	-	99,119
Total Cash Receipts	120,000	219,119
Unencumbered Cash, January 1	-	14,724
Resources Available	<u>\$ 120,000</u>	<u>\$ 233,843</u>
Expenditures		
Economic Development	\$ 90,000	\$ 211,350
Operating Transfers to Other Funds	30,000	7,200
Total Expenditures	<u>\$ 120,000</u>	<u>\$ 218,550</u>
<u>Community Improvement District Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
Cash Receipts		
Intergovernmental	\$ 21,290	\$ 41,213
Total Cash Receipts	21,290	41,213
Unencumbered Cash, January 1	-	-
Resources Available	<u>\$ 21,290</u>	<u>\$ 41,213</u>
Expenditures		
General Government	\$ 21,290	\$ 41,213
Total Expenditures	<u>\$ 21,290</u>	<u>\$ 41,213</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		Additions/ New Debt	Reductions/		Balances	
					Beginning of Year	End of Year		Principal Paid	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	\$ 760,000	\$	\$	120,000	\$	640,000	\$ 23,920
Series 2011-A	1.50% - 3.35%	775,000	3/1/2011	10/1/2021	505,000	-	-	75,000	430,000	15,023	
Series 2011-B	1.25% - 2.05%	3,900,000	12/1/2011	10/1/2021	2,495,000	-	-	385,000	2,110,000	40,115	
Series 2009 - Streets / Waterline	1.90% - 4.20%	2,005,000	6/1/2009	10/1/2024	1,235,000	-	-	150,000	1,085,000	43,320	
Series 2012-A	2.00% - 2.25%	5,620,000	3/6/2012	8/1/2025	4,310,000	-	-	400,000	3,910,000	87,835	
Series 2012-B	1.00% - 1.75%	1,795,000	8/7/2012	10/1/2022	1,305,000	-	-	175,000	1,130,000	17,212	
Series 2016	2.00%-3.125%	5,135,000	6/27/2016	10/1/2045	-	5,135,000	-	-	5,135,000	-	
Total General Obligation Bonds					10,610,000	5,135,000		1,305,000	14,440,000	227,425	
<u>Revolving Loans, Kansas Department of Health and Environment & Transportation</u>											
WWTP Improvements-C20 134402	3.49%	2,169,247	3/8/2001	2/1/2026	587,329	-	-	81,988	505,341	19,789	
Brick Streets and Sidewalks-TR0076	4.00%	400,000	5/6/2008	8/1/2027	139,893	-	-	9,344	130,549	5,610	
Wall Street Klink Project-TR0122	4.00%	400,000	8/4/2009	8/1/2019	68,978	-	-	16,251	52,727	2,759	
Total Revolving Loans					796,200	-	-	107,583	688,617	28,158	
<u>Revenue Bonds</u>											
Sewer Utility, Series A,B 2005	4.25%	3,460,200	12/15/2005	12/15/2045	3,044,302	-	-	3,044,302	-	69,122	
Sewer Utility, Series A 2001	4.75%	2,290,000	9/13/2001	9/13/2041	1,902,000	-	-	1,902,000	-	69,553	
Total Revenue Bonds					4,946,302	-	-	4,946,302	-	138,675	
<u>Capital Leases</u>											
2009 Freight Liner	4.08%	181,607	3/18/2010	4/1/2020	99,852	-	-	18,406	81,446	4,074	
Golf Course	4.00%	396,249	5/1/2012	4/1/2021	230,872	-	-	39,628	191,244	8,514	
Street Lights	2.45%	58,015	7/9/2012	7/9/2017	24,072	-	-	11,879	12,193	600	
Computer Accounting System	2.38%	147,931	10/1/2013	10/1/2018	83,651	-	-	29,683	53,968	1,729	
Street Sweeper	2.38%	168,000	10/18/2013	10/18/2018	94,895	-	-	33,673	61,222	1,961	
Trolley	2.49%	80,000	5/2/2016	5/1/2022	-	80,000	-	6,219	73,781	979	
Total Capital Leases					533,342	80,000	-	139,488	473,854	17,857	
					\$ 16,885,844	\$ 5,215,000		\$ 6,498,373	\$ 15,602,471	\$ 412,115	

14. LONG TERM OBLIGATIONS (Continued)

Issue	2017	2018	2019	2020	2021	2022	2027	2032	2037	2042	Totals
<u>Principal</u>											
General Obligation Bonds	\$ 1,425,000	\$ 1,505,000	\$ 1,545,000	\$ 1,445,000	\$ 1,480,000	\$ 3,345,000	\$ 900,000	\$ 1,035,000	\$ 1,205,000	\$ 555,000	\$ 14,440,000
Revolving Loans, Kansas Department of Health & Environment & Transportation	111,494	115,548	119,721	105,094	108,847	114,106	13,806	-	-	-	688,616
Capital Leases	150,161	126,156	78,746	81,745	29,914	7,132	-	-	-	-	473,854
Total Principal	<u>\$ 1,686,655</u>	<u>\$ 1,746,704</u>	<u>\$ 1,743,467</u>	<u>\$ 1,631,839</u>	<u>\$ 1,618,761</u>	<u>\$ 3,466,238</u>	<u>\$ 913,806</u>	<u>\$ 1,035,000</u>	<u>\$ 1,205,000</u>	<u>\$ 555,000</u>	<u>\$ 15,602,470</u>
<u>Interest</u>											
General Obligation Bonds	\$ 386,716	\$ 322,149	\$ 291,669	\$ 258,666	\$ 227,561	\$ 762,481	\$ 505,219	\$ 362,569	\$ 197,419	\$ 43,906	\$ 3,358,355
Revolving Loans, Kansas Department of Health & Environment & Transportation	24,246	20,193	15,991	11,637	7,884	11,553	554	-	-	-	92,058
Capital Leases	14,398	9,764	6,272	3,272	396	66	-	-	-	-	34,168
Total Interest	<u>\$ 425,360</u>	<u>\$ 352,106</u>	<u>\$ 313,932</u>	<u>\$ 273,575</u>	<u>\$ 235,841</u>	<u>\$ 774,100</u>	<u>\$ 505,773</u>	<u>\$ 362,569</u>	<u>\$ 197,419</u>	<u>\$ 43,906</u>	<u>\$ 3,484,581</u>
Total Principal and Interest	<u>\$ 2,112,015</u>	<u>\$ 2,098,810</u>	<u>\$ 2,057,399</u>	<u>\$ 1,905,414</u>	<u>\$ 1,854,602</u>	<u>\$ 4,240,338</u>	<u>\$ 1,419,579</u>	<u>\$ 1,397,569</u>	<u>\$ 1,402,419</u>	<u>\$ 598,906</u>	<u>\$ 19,087,051</u>

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF FORT SCOTT, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2016

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Over (Under)
				Charged to Current Year Budget		
General Fund	\$ 6,168,175.00	\$ 16,995.00	\$ 6,185,170.00	\$ 7,176,855.07	\$	\$ 991,685.07
Special Purposes Funds:						
Public Library	273,653.00	-	273,653.00	253,436.45		(20,216.55)
Public Safety Equipment	99,439.00	-	99,439.00	42,501.36		(56,937.64)
Economic Development	486,702.00	-	486,702.00	223,420.44		(263,281.56)
Special Streets & Highways	842,089.00	-	842,089.00	648,615.14		(193,473.86)
Special Parks & Recreation	50,378.00	-	50,378.00	45,597.03		(4,780.97)
Special Alcohol & Drugs	52,611.00	-	52,611.00	9,125.00		(43,486.00)
E911 Telephone Tax	92,347.00	-	92,347.00	66,506.42		(25,840.58)
Transient Guest Tax	218,550.00	-	218,550.00	211,719.77		(6,830.23)
Capital Improvement Sales Tax	746,414.00	-	746,414.00	5,500.34		(740,913.66)
Community Improvement District	41,213.00	-	41,213.00	-		(41,213.00)
Aquatic Center and BRCC	873,144.00	-	873,144.00	190,678.82		(682,465.18)
CDBG Eco Devo Revolving Loan	265,709.00	-	265,709.00	-		(265,709.00)
Bond and Interest Fund						
Debt Service	2,072,696.00	-	2,072,696.00	1,894,318.25		(178,377.75)
Business Funds:						
Water Utility	3,131,674.00	-	3,131,674.00	2,581,205.62		(550,468.38)
Wastewater Utility	2,127,978.00	-	2,127,978.00	1,646,924.45		(481,053.55)
Stormwater Utility	408,997.00	-	408,997.00	93,478.92		(315,518.08)
	<u>\$ 17,951,769.00</u>					

CITY OF FORT SCOTT, KANSAS

GENERAL FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 1,412,066.68	\$ 1,381,122.91	\$ 1,482,361.00	\$ (101,238.09)
Delinquent	64,886.01	42,980.59	100,000.00	(57,019.41)
Motor vehicle	164,412.73	169,060.70	173,886.00	(4,825.30)
Special assessments	12,906.04	5,339.08	5,477.00	(137.92)
Sales tax	1,602,562.56	3,161,264.99	1,606,017.00	1,555,247.99
Intergovernmental				
State special alcohol tax	13,075.05	18,845.35	12,269.00	6,576.35
Utility franchise taxes	810,478.54	879,094.05	853,823.00	25,271.05
KDOT STEP Grant-Federal	5,090.86	788.22	-	788.22
DARE grant	300.00	-	-	-
Licenses and Permits				
Licenses and permits	15,667.00	19,378.00	10,000.00	9,378.00
Other fees	2,715.00	1,679.00	2,190.00	(511.00)
Fines, Forfeitures and Penalties				
Municipal court fines	104,100.38	121,220.89	103,205.00	18,015.89
Charges for Services				
Shelter House Rental & Camping fees	8,754.00	10,222.00	4,935.00	5,287.00
Memorial Hall receipts	-	-	-	-
Lease income	17,162.75	20,133.25	17,337.00	2,796.25
Swimming pool receipts	61,870.19	61,671.97	57,016.00	4,655.97
Baseball complex receipts	17,335.38	37,128.16	30,000.00	7,128.16
Golf course receipts	136,724.59	173,757.49	149,492.00	24,265.49
Buck Run Com Center receipts	19,487.53	44,740.75	17,157.00	27,583.75
Airport revenue	118,485.08	151,760.93	126,723.00	25,037.93
Use of Money and Property				
Interest earned	1,077.47	1,329.00	1,000.00	329.00
Sales of property	24,215.41	-	-	-
Other Income				
Payments in lieu of taxes	25,796.08	29,519.01	25,082.00	4,437.01
Miscellaneous	29,565.77	45,183.15	38,287.00	6,896.15
Reimbursed Expenses	16,000.00	16,000.00	-	16,000.00
Ballfield Reimbursement from USD	-	41,706.78	41,500.00	206.78
Mercy Hospital participation	26,025.00	29,425.00	27,375.00	2,050.00
Dispatching services	78,475.00	77,500.00	80,000.00	(2,500.00)
Operating Transfers from Other Funds				
Economic Development	25,000.00	-	25,000.00	(25,000.00)
Capital Improvement Sales Tax	23,141.96	5,500.34	23,142.00	(17,641.66)
Aquatic Center and BRCC	266,295.00	190,678.82	248,077.00	(57,398.18)
BRCC Reserve	-	105,375.95	-	105,375.95
Equipment reserve	-	148,529.76	-	148,529.76
Capital Improvement	-	325,906.51	-	325,906.51
Water Utility	225,000.00	250,000.00	225,000.00	25,000.00
Wastewater Utility	150,000.00	175,000.00	150,000.00	25,000.00
Total Receipts	<u>5,478,672.06</u>	<u>7,741,842.65</u>	<u>\$ 5,636,351.00</u>	<u>\$ 2,105,491.65</u>

CITY OF FORT SCOTT, KANSAS
GENERAL FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Expenditures				
City Commission				
Contractual services	\$ 4,153.36	\$ 7,692.67	\$ 5,100.00	\$ 2,592.67
Commodities	377.96	572.19	500.00	72.19
City Manager				
Personal services	50,680.57	51,668.35	50,851.00	817.35
Contractual services	4,346.61	6,194.40	6,850.00	(655.60)
Commodities	2,499.63	1,841.10	3,000.00	(1,158.90)
Capital outlay	277.22	223.98	-	223.98
City Attorney				
Personal services	50,193.05	51,134.71	55,657.00	(4,522.29)
Contractual services	36,396.29	31,468.11	26,500.00	4,968.11
Commodities	526.13	37.60	-	37.60
Finance				
Personal services	101,742.92	87,462.62	77,952.00	9,510.62
Contractual services	22,669.69	15,558.21	17,465.00	(1,906.79)
Commodities	4,993.86	2,584.45	4,400.00	(1,815.55)
Capital outlay	13,884.28	291.95	-	291.95
Human Resources				
Personal services	22,083.59	24,963.56	22,719.00	2,244.56
Contractual services	7,474.10	25,202.64	5,200.00	20,002.64
Commodities	1,611.46	628.51	2,000.00	(1,371.49)
Capital outlay	659.98	-	-	-
City Clerk				
Personal services	32,904.88	33,005.17	33,018.00	(12.83)
Contractual services	4,627.74	4,378.70	5,050.00	(671.30)
Commodities	3,820.01	2,527.73	4,000.00	(1,472.27)
Capital outlay	2,380.25	-	-	-
Economic Development				
Personal services	100,693.21	114,127.17	111,117.00	3,010.17
Contractual services	8,189.72	44,355.52	9,650.00	34,705.52
Commodities	1,034.89	864.13	2,300.00	(1,435.87)
Capital outlay	2,461.37	-	-	-
Municipal Court				
Personal services	42,802.63	51,358.10	45,182.00	6,176.10
Contractual services	12,371.45	7,573.56	4,500.00	3,073.56
Commodities	-	34.99	-	34.99
Information Systems				
Personal services	-	27,724.01	26,231.00	1,493.01
Contractual services	-	24,893.98	20,000.00	4,893.98
Commodities	-	6,468.27	-	6,468.27
Capital outlay	-	3,096.01	5,000.00	(1,903.99)
General Government				
Contractual services	352,179.09	352,341.59	389,757.00	(37,415.41)
Commodities	14,287.54	16,959.05	10,750.00	6,209.05
Capital outlay	4,450.35	26,040.15	-	26,040.15

CITY OF FORT SCOTT, KANSAS
GENERAL FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Expenditures				
Police				
Personal services	\$ 1,106,819.14	\$ 1,155,616.21	\$ 1,169,165.00	\$ (13,548.79)
Contractual services	78,255.49	73,129.20	53,360.00	19,769.20
Commodities	55,677.12	65,703.55	87,250.00	(21,546.45)
Capital outlay	9,753.09	36,502.46	-	36,502.46
Fire				
Personal services	799,430.85	777,822.82	817,910.00	(40,087.18)
Contractual services	76,514.83	63,574.77	45,700.00	17,874.77
Commodities	31,808.74	63,887.21	80,000.00	(16,112.79)
Capital outlay	9,188.24	9,127.00	-	9,127.00
Communications				
Personal services	364,397.89	376,051.98	383,750.00	(7,698.02)
Contractual services	14,829.57	7,736.73	4,050.00	3,686.73
Commodities	4,857.98	3,431.13	7,435.00	(4,003.87)
Capital outlay	7,615.93	21,532.42	-	21,532.42
Animal Control				
Personal services	35,769.07	36,573.43	38,166.00	(1,592.57)
Contractual services	7,203.92	3,248.13	5,800.00	(2,551.87)
Commodities	693.60	2,051.04	7,800.00	(5,748.96)
Capital outlay	-	-	-	-
City Codes				
Personal services	95,152.50	105,657.88	147,735.00	(42,077.12)
Contractual services	78,831.55	107,895.84	57,000.00	50,895.84
Commodities	4,386.47	4,362.55	4,600.00	(237.45)
Capital outlay	2,336.97	-	-	-
Airport				
Personal services	93,968.75	97,055.16	97,115.00	(59.84)
Contractual services	35,124.52	30,045.74	26,694.00	3,351.74
Commodities	70,013.40	132,170.13	113,400.00	18,770.13
Capital outlay	2,133.03	9,269.64	-	9,269.64
Parks				
Personal services	178,169.71	166,076.65	152,281.00	13,795.65
Contractual services	39,058.68	34,738.82	27,850.00	6,888.82
Commodities	36,670.78	49,533.16	42,500.00	7,033.16
Capital outlay	8,942.93	22,064.53	-	22,064.53
Ballfield				
Personal services	34,800.22	50,539.32	48,616.00	1,923.32
Contractual services	43,709.37	37,614.50	25,100.00	12,514.50
Commodities	17,541.37	33,405.16	30,000.00	3,405.16
Capital outlay	14,697.98	11,439.34	15,000.00	(3,560.66)
Aquatic Center				
Personal services	70,481.22	64,819.13	66,074.00	(1,254.87)
Contractual services	15,873.83	14,942.65	14,650.00	292.65
Commodities	20,282.67	20,802.33	25,350.00	(4,547.67)
Capital outlay	16,197.23	9,687.05	-	9,687.05

CITY OF FORT SCOTT, KANSAS
GENERAL FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Expenditures				
Golf Course				
Personal services	\$ 183,890.59	\$ 221,715.48	\$ 188,164.00	\$ 33,551.48
Contractual services	45,001.95	57,238.97	25,100.00	32,138.97
Commodities	46,506.74	105,263.69	64,300.00	40,963.69
Capital outlay	17,905.39	51,214.51	-	51,214.51
Buck Run Community Center				
Personal services	18,817.46	19,471.54	19,185.00	286.54
Contractual services	92,956.33	125,122.12	108,200.00	16,922.12
Commodities	11,886.87	15,639.33	14,500.00	1,139.33
Capital outlay	103.20	6,193.26	-	6,193.26
Grand Memorial Hall				
Contractual services	7,544.97	13,154.06	20,250.00	(7,095.94)
Commodities	283.54	5,218.63	3,000.00	2,218.63
Trolley				
Personal services	3,897.26	-	6,055.00	(6,055.00)
Contractual services	578.19	-	200.00	(200.00)
Commodities	1,417.87	-	4,000.00	(4,000.00)
Debt Service on Lease Purchase				
Principal and Interest	58,613.28	-	73,142.00	(73,142.00)
Reserve	-	-	329,902.00	(329,902.00)
Operating Transfers to Other Funds	266,295.00			
Special Streets & Highways	300,000.00	400,000.00	400,000.00	-
Economic Development	-	109,908.50	-	109,908.50
Equipment Reserve	60,000.00	-	60,000.00	(60,000.00)
Capital Improvements	165,000.00	-	313,077.00	(313,077.00)
CDBG Wall Street Sidewalk Project	-	2,389.96	-	2,389.96
Quiet Zone Project	-	2,400.00	-	2,400.00
Safe Routes to Schools Project	-	58,694.50	-	58,694.50
Golf Course Clubhouse	-	30,541.00	-	30,541.00
KDOT Airport Design Ramp Project	-	11,774.90	-	11,774.90
US 69 Access Management Project PI	-	60.00	-	60.00
Debt Service	-	570,822.72	-	570,822.72
Water Utility	-	483,304.06	-	483,304.06
Wastewater Utility	-	165,347.00	-	165,347.00
Subtotal			6,168,175.00	
Adjustments for Qualifying for Budget Credits				
Grants	-	-	788.22	(788.22)
Reimbursements in excess of budget	-	-	16,206.78	(16,206.78)
Total Expenditures	<u>5,668,661.11</u>	<u>7,176,855.07</u>	<u>\$ 6,185,170.00</u>	<u>\$ 991,685.07</u>
Receipts Over (Under) Expenditures	(189,989.05)	564,987.58		
Unencumbered Cash, Beginning	<u>832,280.22</u>	<u>642,291.17</u>		
Unencumbered Cash, Ending	<u>\$ 642,291.17</u>	<u>\$ 1,207,278.75</u>		

CITY OF FORT SCOTT, KANSAS
PUBLIC LIBRARY FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 220,097.01	\$ 220,422.01	\$ 236,553.00	\$ (16,130.99)
Delinquent	9,921.31	6,664.63	10,000.00	(3,335.37)
Motor vehicle tax	25,251.19	26,349.81	27,100.00	(750.19)
Total Receipts	<u>255,269.51</u>	<u>253,436.45</u>	<u>\$ 273,653.00</u>	<u>\$ (20,216.55)</u>
Expenditures				
Recreation				
Appropriation to Library Board	<u>255,269.51</u>	<u>253,436.45</u>	<u>\$ 273,653.00</u>	<u>\$ (20,216.55)</u>
Total Expenditures	<u>255,269.51</u>	<u>253,436.45</u>	<u>\$ 273,653.00</u>	<u>\$ (20,216.55)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CITY OF FORT SCOTT, KANSAS
PUBLIC SAFETY EQUIPMENT FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 80,791.01	\$ 79,214.42	\$ 84,994.00	\$ (5,779.58)
Delinquent	3,606.80	2,445.22	4,500.00	(2,054.78)
Motor vehicle tax	9,281.71	9,672.93	9,945.00	(272.07)
Total Receipts	<u>93,679.52</u>	<u>91,332.57</u>	<u>\$ 99,439.00</u>	<u>\$ (8,106.43)</u>
Expenditures				
Public Safety				
Commodities	7,577.50	4,791.00	\$ -	\$ 4,791.00
Capital outlay	105,431.93	15,230.60	26,959.00	(11,728.40)
Debt Service on Lease Purchase				
Principal and Interest	22,479.76	-	72,480.00	(72,480.00)
Operating Transfers to Other Funds				
Debt Service	-	22,479.76	-	22,479.76
Total Expenditures	<u>135,489.19</u>	<u>42,501.36</u>	<u>\$ 99,439.00</u>	<u>\$ (56,937.64)</u>
Receipts Over (Under) Expenditures	(41,809.67)	48,831.21		
Prior Year Encumbrances Canceled	-	-		
Unencumbered Cash, Beginning	<u>54,409.46</u>	<u>12,599.79</u>		
Unencumbered Cash, Ending	<u>\$ 12,599.79</u>	<u>\$ 61,431.00</u>		

CITY OF FORT SCOTT, KANSAS
ECONOMIC DEVELOPMENT FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 20,217.97	\$ 19,803.64	\$ 21,248.00	\$ (1,444.36)
Delinquent	912.02	613.09	1,000.00	(386.91)
Motor vehicle tax	2,330.63	2,420.68	2,480.00	(59.32)
Use of Property and Money				
Lease Income	157,601.04	177,456.40	149,450.00	28,006.40
Operating Transfer from Other Fund				
General	-	109,908.50	-	109,908.50
Total Receipts	<u>181,061.66</u>	<u>310,202.31</u>	<u>\$ 174,178.00</u>	<u>\$ 136,024.31</u>
Expenditures				
Economic Development				
Contractual services	136,600.04	153,420.27	\$ 156,000.00	\$ (2,579.73)
Commodities	-	38,019.97	10,000.00	28,019.97
Reserve	-	-	295,702.00	(295,702.00)
Operating Transfers to Other Funds				
General Fund	25,000.00	-	25,000.00	(25,000.00)
Debt Service	-	25,000.00	-	25,000.00
Unsung Heroes Park	-	4,580.00	-	4,580.00
2nd Story Arts Festival	-	2,400.20	-	2,400.20
Total Expenditures	<u>161,600.04</u>	<u>223,420.44</u>	<u>\$ 486,702.00</u>	<u>\$ (263,281.56)</u>
Receipts Over (Under) Expenditures	19,461.62	86,781.87		
Unencumbered Cash, Beginning	<u>322,723.70</u>	<u>342,185.32</u>		
Unencumbered Cash, Ending	<u>\$ 342,185.32</u>	<u>\$ 428,967.19</u>		

CITY OF FORT SCOTT, KANSAS
SPECIAL STREETS & HIGHWAYS FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State gasoline tax	\$ 207,610.40	\$ 208,440.37	\$ 206,600.00	\$ 1,840.37
State connecting links	7,403.99	7,409.08	7,400.00	9.08
Other Receipts				
Reimbursed expenses	-	260.61	-	260.61
Operating Transfer from Other Fund				
General	300,000.00	400,000.00	550,000.00	(150,000.00)
Total Receipts	515,014.39	616,110.06	\$ 764,000.00	\$ (147,889.94)
Expenditures				
Public Streets				
Personal services	349,369.85	349,574.33	\$ 380,608.00	\$ (31,033.67)
Contractual services	107,967.27	80,305.90	97,950.00	(17,644.10)
Commodities	78,301.13	106,437.38	141,800.00	(35,362.62)
Capital outlay	162,105.11	100,419.57	209,853.00	(109,433.43)
Debt Service on Lease Purchase				
Principal and Interest	14,288.80	-	11,878.00	(11,878.00)
Operating Transfers to Other Funds				
Debt Service	-	11,877.96	-	11,877.96
Total Expenditures	712,032.16	648,615.14	\$ 842,089.00	\$ (193,473.86)
Receipts Over (Under) Expenditures	(197,017.77)	(32,505.08)		
Prior Year Encumbrances Canceled	-	-		
Unencumbered Cash, Beginning	338,779.99	141,762.22		
Unencumbered Cash, Ending	\$ 141,762.22	\$ 109,257.14		

CITY OF FORT SCOTT, KANSAS
SPECIAL PARKS & RECREATION FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	\$ 13,075.05	\$ 18,845.35	\$ 20,000.00	\$ (1,154.65)
Other Receipts				
Miscellaneous	18,864.70	11,170.56	10,963.00	207.56
Total Receipts	31,939.75	30,015.91	\$ 30,963.00	\$ (947.09)
Expenditures				
Recreation				
Contractual services	3,500.00	5,500.00	\$ 5,000.00	\$ 500.00
Capital outlay	1,570.50	25,618.13	32,899.00	(7,280.87)
Debt Service on Lease Purchase				
Principal and Interest	12,478.90	-	12,479.00	(12,479.00)
Operating Transfers to Other Funds				
Debt Service	-	12,478.90	-	12,478.90
Gunn Park Trails		2,000.00	-	2,000.00
Total Expenditures	17,549.40	45,597.03	\$ 50,378.00	\$ (4,780.97)
Receipts Over (Under) Expenditures	14,390.35	(15,581.12)		
Unencumbered Cash, Beginning	5,023.96	19,414.31		
Unencumbered Cash, Ending	\$ 19,414.31	\$ 3,833.19		

GUNN PARK TRAILS FUND

CITY OF FORT SCOTT, KANSAS
SPECIAL ALCOHOL & DRUGS FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	\$ 13,075.05	\$ 18,845.34	\$ 12,269.00	\$ 6,576.34
Total Receipts	<u>13,075.05</u>	<u>18,845.34</u>	<u>\$ 12,269.00</u>	<u>\$ 6,576.34</u>
Expenditures				
Public Safety				
Contractual services	8,342.08	9,125.00	\$ 52,611.00	\$ (43,486.00)
Total Expenditures	<u>8,342.08</u>	<u>9,125.00</u>	<u>\$ 52,611.00</u>	<u>\$ (43,486.00)</u>
Receipts Over (Under) Expenditures	4,732.97	9,720.34		
Unencumbered Cash, Beginning	<u>36,073.03</u>	<u>40,806.00</u>		
Unencumbered Cash, Ending	<u>\$ 40,806.00</u>	<u>\$ 50,526.34</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, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2016 Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Intergovernmental				
Special telephone tax	\$ 72,926.39	\$ 80,283.00	\$ 81,809.00	\$ (1,526.00)
Other Receipts				
Miscellaneous	<u>-</u>	<u>254.19</u>	<u>255.00</u>	<u>(0.81)</u>
Total Receipts	<u>72,926.39</u>	<u>80,537.19</u>	<u>\$ 82,064.00</u>	<u>\$ (1,526.81)</u>
Expenditures				
Public Safety				
Contractual services	53,110.58	53,059.82	\$ 60,000.00	\$ (6,940.18)
Capital outlay	<u>68,839.28</u>	<u>13,446.60</u>	<u>32,347.00</u>	<u>(18,900.40)</u>
Total Expenditures	<u>121,949.86</u>	<u>66,506.42</u>	<u>\$ 92,347.00</u>	<u>\$ (25,840.58)</u>
Receipts Over (Under) Expenditures	(49,023.47)	14,030.77		
Prior Year Canceled Encumbrances	1,237.74	-		
Unencumbered Cash, Beginning	<u>58,068.04</u>	<u>10,282.31</u>		
Unencumbered Cash, Ending	<u>\$ 10,282.31</u>	<u>\$ 24,313.08</u>		

CITY OF FORT SCOTT, KANSAS
TRANSIENT GUEST TAX FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State guest tax	\$ 119,472.86	\$ 152,303.76	\$ 120,000.00	\$ 32,303.76
Other Receipts				
Proceeds from capital lease	-	80,000.00	80,000.00	-
Miscellaneous	1,947.58	21,489.46	19,119.00	2,370.46
Total Receipts	121,420.44	253,793.22	\$ 219,119.00	\$ 34,674.22
Expenditures				
Economic Development				
Personal services	-	4,685.22	\$ 11,000.00	\$ (6,314.78)
Contractual services	64,000.00	64,430.00	64,500.00	(70.00)
Commodities	-	1,369.34	3,500.00	(2,130.66)
Capital outlay	2,697.00	134,037.23	132,350.00	1,687.23
Operating Transfers to Other Fund				
Debt Service	-	7,197.98	7,200.00	(2.02)
Quiet Zone Project	60,000.00	-	-	-
Total Expenditures	126,697.00	211,719.77	\$ 218,550.00	\$ (6,830.23)
Receipts Over (Under) Expenditures	(5,276.56)	42,073.45		
Prior Year Canceled Encumbrances	-	-		
Unencumbered Cash, Beginning	20,000.00	14,723.44		
Unencumbered Cash, Ending	\$ 14,723.44	\$ 56,796.89		

CITY OF FORT SCOTT, KANSAS
CAPITAL IMPROVEMENT SALES TAX FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Sales tax	\$ 122,113.14	\$ -	\$ 746,414.00	\$ (746,414.00)
Total Receipts	<u>122,113.14</u>	<u>-</u>	<u>\$ 746,414.00</u>	<u>\$ (746,414.00)</u>
Expenditures				
Public Works				
Capital outlay	233,100.38	-	\$ -	\$ -
Operating Transfers to Other Funds				
General Fund	23,141.96	5,500.34	23,142.00	(17,641.66)
US Widening Project	43,133.90	-	616,969.00	(616,969.00)
National Avenue - 6th to 13th	<u>156,083.00</u>	<u>-</u>	<u>106,303.00</u>	<u>(106,303.00)</u>
Total Expenditures	<u>455,459.24</u>	<u>5,500.34</u>	<u>\$ 746,414.00</u>	<u>\$ (740,913.66)</u>
Receipts Over (Under) Expenditures	(333,346.10)	(5,500.34)		
Prior Year Canceled Encumbrances	283,000.00	-		
Unencumbered Cash, Beginning	<u>55,846.44</u>	<u>5,500.34</u>		
Unencumbered Cash, Ending	<u>\$ 5,500.34</u>	<u>\$ -</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, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Sales tax	\$ 30,632.10	\$ -	\$ 41,213.00	\$ (41,213.00)
Total Receipts	<u>30,632.10</u>	<u>-</u>	<u>\$ 41,213.00</u>	<u>\$ (41,213.00)</u>
Expenditures				
General Government				
Contractual services	30,632.10	-	\$ 41,213.00	\$ (41,213.00)
Total Expenditures	<u>30,632.10</u>	<u>-</u>	<u>\$ 41,213.00</u>	<u>\$ (41,213.00)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CITY OF FORT SCOTT, KANSAS
AQUATIC CENTER AND BRCC FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Sales tax	\$ 676,876.87	\$ -	\$ 679,671.00	\$ (679,671.00)
Total Receipts	<u>676,876.87</u>	<u>-</u>	<u>\$ 679,671.00</u>	<u>\$ (679,671.00)</u>
Expenditures				
Reserve	-	-	\$ 199,952.00	\$ (199,952.00)
Operating Transfers to Other Funds				
General	266,295.00	190,678.82	248,077.00	(57,398.18)
Debt Service	417,515.00	-	425,115.00	(425,115.00)
Total Expenditures	<u>683,810.00</u>	<u>190,678.82</u>	<u>\$ 873,144.00</u>	<u>\$ (682,465.18)</u>
Receipts Over (Under) Expenditures	(6,933.13)	(190,678.82)		
Prior Year Canceled Encumbrances	-	-		
Unencumbered Cash, Beginning	<u>197,611.95</u>	<u>190,678.82</u>		
Unencumbered Cash, Ending	<u>\$ 190,678.82</u>	<u>\$ -</u>		

CITY OF FORT SCOTT, KANSAS
BRCC RESERVE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Reimbursed Expenses	\$ 30,928.28	\$ -
Total Receipts	<u>30,928.28</u>	<u>-</u>
Expenditures		
General Government		
Capital outlay	22,068.78	-
Operating Transfers to Other Funds		
General Fund	<u>-</u>	<u>105,375.95</u>
Total Expenditures	<u>22,068.78</u>	<u>105,375.95</u>
Receipts Over (Under) Expenditures	8,859.50	(105,375.95)
Unencumbered Cash, Beginning	<u>96,516.45</u>	<u>105,375.95</u>
Unencumbered Cash, Ending	<u>\$ 105,375.95</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Reimbursed Expenses	\$ 5,378.00	\$ -
Operating Transfer from Other Fund General	60,000.00	-
Total Receipts	65,378.00	-
Expenditures		
General Government		
Capital outlay	28,957.15	-
Debt Service on Lease Purchase		
Principal and Interest	11,877.56	-
Operating Transfers to Other Funds General Fund	-	148,529.76
Total Expenditures	40,834.71	148,529.76
Receipts Over (Under) Expenditures	24,543.29	(148,529.76)
Unencumbered Cash, Beginning	123,986.47	148,529.76
Unencumbered Cash, Ending	\$ 148,529.76	\$ -

CITY OF FORT SCOTT, KANSAS
CAPITAL IMPROVEMENTS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 <u>Actual</u>	2016 <u>Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 27,775.68	\$ -
Operating Transfers from Other Fund		
General	<u>165,000.00</u>	<u>-</u>
Total Receipts	<u>192,775.68</u>	<u>-</u>
Expenditures		
Capital Improvements	172,970.23	-
Operating Transfers to Other Funds		
General	-	325,906.51
CDBG Wall Street Project	26,990.00	-
Safe Routes to Schools Project	71,665.00	-
US 69 Widening Project	30,000.00	-
Golf Course Clubhouse	28,108.91	-
KDOT - Airport Design Ramp	67,500.00	-
US 69 Access Management Project	118,990.00	-
FAA Airport Windcone Project	<u>7,183.09</u>	<u>-</u>
Total Expenditures	<u>523,407.23</u>	<u>325,906.51</u>
Receipts Over (Under) Expenditures	(330,631.55)	(325,906.51)
Prior Year Encumbrances Canceled	-	-
Unencumbered Cash, Beginning	<u>656,538.06</u>	<u>325,906.51</u>
Unencumbered Cash, Ending	<u>\$ 325,906.51</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
CDBG ECO DEVO REVOLVING LOAN FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2016 Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Use of Property and Money				
Interest on loans repaid	-	-	-	-
Principal on loans repaid	-	-	-	-
Total Receipts	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Economic Development				
Contractual services	-	-	\$ 265,709.00	\$ (265,709.00)
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ 265,709.00</u>	<u>\$ (265,709.00)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>265,709.35</u>	<u>265,709.35</u>		
Unencumbered Cash, Ending	<u>\$ 265,709.35</u>	<u>\$ 265,709.35</u>		

CITY OF FORT SCOTT, KANSAS
DEBT SERVICE FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 251,856.49	\$ 247,140.65	\$ 265,223.00	\$ (18,082.35)
Delinquent	10,169.86	7,407.23	7,000.00	407.23
Motor vehicle	26,493.91	30,132.74	31,013.00	(880.26)
Other Receipts				
Miscellaneous	-	70,680.39	-	70,680.39
Operating Transfers from Other Funds				
General	-	570,822.72	616,969.00	(46,146.28)
Public Safety Equipment	-	22,479.76	-	22,479.76
Economic Development	-	25,000.00	-	25,000.00
Special Streets and Highways	-	11,877.96	-	11,877.96
Special Parks and Recreation	-	12,478.90	-	12,478.90
Transient Guest Tax	-	7,197.98	-	7,197.98
Aquatic Center and BRCC	417,515.00	-	425,115.00	(425,115.00)
Water Utility	985,884.99	670,876.60	518,162.00	152,714.60
Wastewater Utility	140,249.09	242,648.29	-	242,648.29
Stormwater Utility	67,107.68	80,240.74	68,364.00	11,876.74
Total Receipts	<u>1,899,277.02</u>	<u>1,998,983.96</u>	<u>\$ 1,931,846.00</u>	<u>\$ 67,137.96</u>
Expenditures				
Debt Service on GO Bonds				
Principal	1,260,000.00	1,305,000.00	\$ 1,305,000.00	\$ (0.00)
Interest	252,082.50	227,425.00	227,425.00	(0.00)
Debt Service on Revenue Bonds				
Principal	86,875.00	-	-	-
Interest	223,605.02	-	-	-
Debt Service on Revolving loans				
Principal	103,809.88	107,583.36	107,584.00	(0.64)
Interest	31,930.92	28,157.44	28,158.00	(0.56)
Other	-	-	-	-
Debt Service Lease Purchasea	-	159,324.16	159,325.00	(0.84)
Miscellaneous				
Bond Issue Costs	-	66,828.29	66,829.00	(0.71)
Reserve	-	-	178,375.00	(178,375.00)
Total Expenditures	<u>1,958,303.32</u>	<u>1,894,318.25</u>	<u>\$ 2,072,696.00</u>	<u>\$ (178,377.75)</u>
Receipts Over (Under) Expenditures	(59,026.30)	104,665.71		
Unencumbered Cash, Beginning	<u>204,803.34</u>	<u>145,777.04</u>		
Unencumbered Cash, Ending	<u>\$ 145,777.04</u>	<u>\$ 250,442.75</u>		

CITY OF FORT SCOTT, KANSAS
CDBG WALL STREET SIDEWALKS PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
Federal Grant	\$ -	\$ 158,883.62
Operating Transfer from Other Fund		
General	-	2,389.96
Capital Improvements	26,990.00	-
Total Receipts	26,990.00	161,273.58
Expenditures		
Public Works		
Capital projects	36,064.35	152,199.23
Total Expenditures	36,064.35	152,199.23
Receipts Over (Under) Expenditures	(9,074.35)	9,074.35
Unencumbered Cash, Beginning	-	(9,074.35)
Unencumbered Cash, Ending	\$ (9,074.35)	\$ -

CITY OF FORT SCOTT, KANSAS
KDH&E RIVER INTAKE STRUCTURE PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	\$ -	\$ 53,107.79
Total Receipts	-	53,107.79
Expenditures		
Public Streets		
Contractual services	911.80	53,107.79
Total Expenditures	911.80	53,107.79
Receipts Over (Under) Expenditures	(911.80)	-
Unencumbered Cash, Beginning	911.80	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF FORT SCOTT, KANSAS
18TH & 23RD STREETS PROJECT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
Federal grants	\$ 215,094.52	\$ 9,668.12
Other Receipts		
Miscellaneous	-	195.37
Total Receipts	215,094.52	9,863.49
Expenditures		
Public Streets		
Contractual services	-	-
Capital outlay	251,097.00	-
Total Expenditures	251,097.00	-
Receipts Over (Under) Expenditures	(36,002.48)	9,863.49
Prior Year Canceled Encumbrances	1,399.40	-
Unencumbered Cash, Beginning	24,739.59	(9,863.49)
Unencumbered Cash, Ending	\$ (9,863.49)	\$ -

CITY OF FORT SCOTT, KANSAS
BALLFIELD PROJECT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Donations	<u>\$ 2,110,156.25</u>	<u>\$ 28,300.20</u>
Total Receipts	<u>2,110,156.25</u>	<u>28,300.20</u>
Expenditures		
Recreation		
Capital outlay	<u>1,678,627.28</u>	<u>56,213.24</u>
Total Expenditures	<u>1,678,627.28</u>	<u>56,213.24</u>
Receipts Over (Under) Expenditures	431,528.97	(27,913.04)
Prior Year Canceled Encumbrances	4,200.00	-
Unencumbered Cash, Beginning	<u>(407,815.93)</u>	<u>27,913.04</u>
Unencumbered Cash, Ending	<u>\$ 27,913.04</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, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
Federal KDOT Grant	\$ 22,569.26	\$ -
Total Receipts	22,569.26	-
Expenditures		
Recreation		
Capital outlay	(49,771.62)	-
Total Expenditures	(49,771.62)	-
Receipts Over (Under) Expenditures	72,340.88	-
Prior Year Canceled Encumbrances	1,199,740.41	-
Unencumbered Cash, Beginning	(1,272,081.29)	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF FORT SCOTT, KANSAS
BJA BULLETPROOF VESTS GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
Federal Grant	\$ 1,967.49	\$ -
Total Receipts	1,967.49	-
Expenditures		
Public Safety		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	1,967.49	-
Unencumbered Cash, Beginning	(1,967.49)	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF FORT SCOTT, KANSAS
QUIET ZONE PROJECT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Operating Transfers from Other Funds		
General	\$ -	\$ 2,400.00
Transient Guest Tax	60,000.00	-
Total Receipts	60,000.00	2,400.00
Expenditures		
Public Safety		
Contractual services	-	2,400.00
Capital outlay	125,444.81	-
Total Expenditures	125,444.81	2,400.00
Receipts Over (Under) Expenditures	(65,444.81)	-
Prior Year Canceled Encumbrances	5,100.00	-
Unencumbered Cash, Beginning	60,344.81	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF FORT SCOTT, KANSAS
SAFE ROUTES TO SCHOOLS PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
Grant proceeds	\$ -	\$ -
Operating Transfer from Other Funds		
General	-	58,694.50
Capital Improvement Sales Tax	71,665.00	-
Total Receipts	71,665.00	58,694.50
Expenditures		
Public Works		
Capital projects	23,934.50	915.60
Total Expenditures	23,934.50	915.60
Receipts Over (Under) Expenditures	47,730.50	57,778.90
Unencumbered Cash, Beginning	-	47,730.50
Unencumbered Cash, Ending	\$ 47,730.50	\$ 105,509.40

CITY OF FORT SCOTT, KANSAS
SKATE FOR SCHOLARS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Donations	\$ 4,020.00	\$ -
Total Receipts	4,020.00	-
Expenditures		
Recreation		
Capital outlay	-	7,020.00
Total Expenditures	-	7,020.00
Receipts Over (Under) Expenditures	4,020.00	(7,020.00)
Unencumbered Cash, Beginning	3,000.00	7,020.00
Unencumbered Cash, Ending	\$ 7,020.00	\$ -

CITY OF FORT SCOTT, KANSAS
YAT ELLIS PARK PROJECT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Recreation		
Contractual services	908.56	-
Commodities	213.19	100.00
Capital outlay	2,099.58	-
Total Expenditures	3,221.33	100.00
Receipts Over (Under) Expenditures	(3,221.33)	(100.00)
Unencumbered Cash, Beginning	52,962.89	49,741.56
Unencumbered Cash, Ending	\$ 49,741.56	\$ 49,641.56

CITY OF FORT SCOTT, KANSAS
KDWP GUNN PARK GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
KDWP State aid	\$ -	\$ 39,990.00
Total Receipts	-	39,990.00
Expenditures		
Recreation		
Contractual services	7,491.61	-
Total Expenditures	7,491.61	-
Receipts Over (Under) Expenditures	(7,491.61)	39,990.00
Unencumbered Cash, Beginning	(32,498.39)	(39,990.00)
Unencumbered Cash, Ending	\$ (39,990.00)	\$ -

CITY OF FORT SCOTT, KANSAS
URGENT NEED FLOOD GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
HUD Federal grant	\$ 25,450.00	\$ -
Other Receipts		
Miscellaneous	-	-
Total Receipts	25,450.00	-
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	-	-
Prior Year Encumbrances Canceled	-	-
Unencumbered Cash, Beginning	(25,450.00)	-
Unencumbered Cash, Ending	-	-

CITY OF FORT SCOTT, KANSAS
US 69 WIDENING PROJECT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Operating Transfer from Other Funds		
Capital Improvement Sales Tax	\$ 43,133.90	\$ -
Capital Improvements	30,000.00	-
Total Receipts	73,133.90	-
Expenditures		
Public Streets		
Capital outlay	153,401.49	-
Total Expenditures	153,401.49	-
Receipts Over (Under) Expenditures	(80,267.59)	-
Prior Year Canceled Encumbrances	647.50	-
Unencumbered Cash, Beginning	79,620.09	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF FORT SCOTT, KANSAS
NATIONAL AVENUE - 6TH TO 13TH PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Operating Transfer from Other Funds		
Capital Improvement Sales Tax	\$ 156,083.00	\$ -
Water Utility	869,588.59	575.04
Stormwater Utility	700,123.00	-
Total Receipts	<u>1,992,089.59</u>	<u>575.04</u>
Expenditures		
Public Streets		
Capital outlay	<u>2,541,862.59</u>	<u>575.04</u>
Total Expenditures	<u>2,541,862.59</u>	<u>575.04</u>
Receipts Over (Under) Expenditures	(549,773.00)	-
Unencumbered Cash, Beginning	<u>549,773.00</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF FORT SCOTT, KANSAS
GOLF COURSE CLUBHOUSE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Donations	\$ 26,857.00	\$ 21,903.75
Operating Transfers from Other Funds		
General	-	30,541.00
Capital Improvements	28,108.91	-
Golf Course Trust	30,000.00	25,986.80
Total Receipts	84,965.91	78,431.55
Expenditures		
Recreation		
Capital outlay	76,711.71	82,221.96
Total Expenditures	76,711.71	82,221.96
Receipts Over (Under) Expenditures	8,254.20	(3,790.41)
Prior Year Canceled Encumbrances	-	-
Unencumbered Cash, Beginning	26,228.99	34,483.19
Unencumbered Cash, Ending	\$ 34,483.19	\$ 30,692.78

CITY OF FORT SCOTT, KANSAS
KDOT - AIRPORT DESIGN RAMP FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
Federal Grant-KDOT	\$ 51,274.35	\$ 10,305.62
Federal Grant-FAA	-	26,395.60
Operating Transfer from Other Fund		
General	-	11,774.90
Capital Improvements	67,500.00	-
Total Receipts	118,774.35	48,476.12
Expenditures		
Public Transportation		
Capital outlay	31,688.00	10,281.83
Total Expenditures	31,688.00	10,281.83
Receipts Over (Under) Expenditures	87,086.35	38,194.29
Prior Year Canceled Encumbrances	12,188.00	-
Unencumbered Cash, Beginning	(60,700.00)	38,574.35
Unencumbered Cash, Ending	\$ 38,574.35	\$ 76,768.64

CITY OF FORT SCOTT, KANSAS
US 69 ACCESS MANAGEMENT PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
KDOT State aid	\$ -	\$ 644,162.04
Other Receipts		
Miscellaneous	-	50,000.00
Operating Transfers from Other Funds		
General	-	60.00
Capital Improvements	118,990.00	-
Total Receipts	118,990.00	694,222.04
Expenditures		
Public Works		
Capital outlay	87,615.00	871,470.60
Total Expenditures	87,615.00	871,470.60
Receipts Over (Under) Expenditures	31,375.00	(177,248.56)
Unencumbered Cash, Beginning	-	31,375.00
Unencumbered Cash, Ending	<u>\$ 31,375.00</u>	<u>\$ (145,873.56)</u>

CITY OF FORT SCOTT, KANSAS
FAA AIRPORT WINDCONE PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
Federal Grant	\$ 45,297.84	\$ -
Operating Transfer from Other Fund		
Capital Improvements	7,183.09	-
Total Receipts	52,480.93	-
Expenditures		
Public Transportation		
Contractual	-	-
Capital outlay	52,480.93	-
Total Expenditures	52,480.93	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF FORT SCOTT, KANSAS
UNSUNG HEROES PARK PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 1,500.00	\$ -
Operating Transfers from Other Funds		
Economic Development	-	4,580.00
	<u>1,500.00</u>	<u>4,580.00</u>
Total Receipts	<u>1,500.00</u>	<u>4,580.00</u>
Expenditures		
General Government		
Contractual services	-	-
Commodities	-	-
Capital outlay	-	-
	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,500.00	4,580.00
Unencumbered Cash, Beginning	-	1,500.00
Unencumbered Cash, Ending	<u>\$ 1,500.00</u>	<u>\$ 6,080.00</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, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	\$ 2,466,063.99	\$ 2,537,062.36	\$ 2,522,757.00	\$ 14,305.36
Other charges	47,596.23	41,576.26	54,774.00	(13,197.74)
Fishing, boating and camping fees	27,678.75	28,365.75	28,060.00	305.75
Lake lot leases	12,043.75	21,768.75	20,750.00	1,018.75
Nonoperating Revenue				
Sales tax	475,419.12	-	-	-
Reimbursed expenses	-	-	-	-
Miscellaneous	13,377.45	11,502.96	-	11,502.96
Operating Transfers from Other Funds				
General	-	483,304.06	-	
Total Receipts	3,042,179.29	3,123,580.14	\$ 2,626,341.00	\$ 13,935.08
Expenditures				
Water Production				
Personal services	260,302.50	277,818.27	\$ 253,473.00	\$ 24,345.27
Contractual services	247,546.73	214,042.09	262,602.00	(48,559.91)
Commodities	135,993.08	193,448.00	195,000.00	(1,552.00)
Capital outlay	145,959.13	15,134.69	90,000.00	(74,865.31)
Water Distribution				
Personal services	219,420.10	215,140.73	233,344.00	(18,203.27)
Contractual services	35,306.67	33,875.11	22,500.00	11,375.11
Commodities	80,922.16	119,913.94	98,000.00	21,913.94
Capital outlay	337,528.27	10,856.66	280,000.00	(269,143.34)
Water Administration				
Personal services	264,665.97	295,431.42	294,370.00	1,061.42
Contractual services	142,814.17	156,355.94	184,665.00	(28,309.06)
Commodities	8,368.11	1,788.82	6,000.00	(4,211.18)
Capital outlay	-	8,196.33	5,000.00	3,196.33
Water Lake Maintenance				
Personal services	17,443.23	28,720.38	21,145.00	7,575.38
Contractual services	12,095.31	12,943.33	9,250.00	3,693.33
Commodities	10,896.97	10,982.98	19,200.00	(8,217.02)
Capital outlay	17,800.00	11,997.50	20,000.00	(8,002.50)
Reserve	-	-	369,324.00	(369,324.00)

CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	Variance - Over <u>(Under)</u>
Expenditures				
Debt Service on Lease Purchase				
Principal and Interest	\$ 13,870.29	\$ -	\$ 24,639.00	\$ (24,639.00)
Operating Transfers to Other Funds				
General	225,000.00	250,000.00	225,000.00	25,000.00
KDH&E River Intake Project		53,107.79	-	53,107.79
National Avenue - 6th to 13th	869,588.59	575.04	-	575.04
Debt Service	<u>985,884.99</u>	<u>670,876.60</u>	<u>518,162.00</u>	<u>152,714.60</u>
Total Expenditures	<u>4,031,406.27</u>	<u>2,581,205.62</u>	<u>\$ 3,131,674.00</u>	<u>\$ (550,468.38)</u>
Receipts Over (Under) Expenditures	(989,226.98)	542,374.52		
Prior Year Canceled Encumbrances	8,522.66	-		
Unencumbered Cash, Beginning	<u>1,729,189.72</u>	<u>748,485.40</u>		
Unencumbered Cash, Ending	<u>\$ 748,485.40</u>	<u>\$ 1,290,859.92</u>		

CITY OF FORT SCOTT, KANSAS
WASTEWATER UTILITY FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	\$ 1,082,691.88	\$ 1,690,951.46	\$ 1,370,367.00	\$ 320,584.46
Nonoperating Revenue				
Sales tax	140,249.09	-	-	-
Lease Income	14,250.00	13,700.00	14,250.00	(550.00)
Reimbursed Expenses	-	-	-	-
Miscellaneous	340,635.01	27,817.30	6,000.00	21,817.30
Operating Transfers from Other Funds				
General	-	165,347.00	-	
Wastewater Bond Reserve	-	208,075.10	-	
Total Receipts	<u>1,577,825.98</u>	<u>2,105,890.86</u>	<u>\$ 1,390,617.00</u>	<u>\$ 341,851.76</u>
Expenditures				
Wastewater Plant				
Personal services	412,191.42	387,669.46	\$ 377,812.00	\$ 9,857.46
Contractual services	329,843.54	334,828.71	323,465.00	11,363.71
Commodities	13,523.42	90,956.41	65,500.00	25,456.41
Capital outlay	34,052.16	140,774.64	120,000.00	20,774.64
Wastewater Collections				
Personal services	148,632.67	133,170.89	204,104.00	(70,933.11)
Contractual services	28,508.53	25,945.51	9,500.00	16,445.51
Commodities	28,898.61	63,759.88	58,000.00	5,759.88
Capital outlay	40,389.76	52,170.66	150,000.00	(97,829.34)
Reserve	-	-	644,958.00	(644,958.00)
Debt Service on Lease Purchase				
Principal and Interest	12,880.29	-	24,639.00	(24,639.00)
Operating Transfers to Other Funds				
General	150,000.00	175,000.00	150,000.00	25,000.00
Debt Service	140,249.09	242,648.29	-	242,648.29
Wastewater Bond Reserve	-	-	-	-
Total Expenditures	<u>1,339,169.49</u>	<u>1,646,924.45</u>	<u>\$ 2,127,978.00</u>	<u>\$ (481,053.55)</u>
Receipts Over (Under) Expenditures	238,656.49	458,966.41		
Prior Year Canceled Encumbrances	968.84	-		
Unencumbered Cash, Beginning	<u>888,655.77</u>	<u>1,128,281.10</u>		
Unencumbered Cash, Ending	<u>\$ 1,128,281.10</u>	<u>\$ 1,587,247.51</u>		

CITY OF FORT SCOTT, KANSAS
WASTEWATER BOND RESERVE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Operating Transfer from Other Funds		
Wastewater Utility Fund	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Public Works		
Contractual services	102,235.90	-
Operating Transfers to Other Funds		
Wastewater Utility	-	208,075.10
Total Expenditures	102,235.90	208,075.10
Receipts Over (Under) Expenditures	(102,235.90)	(208,075.10)
Unencumbered Cash, Beginning	310,311.00	208,075.10
Unencumbered Cash, Ending	\$ 208,075.10	\$ -

CITY OF FORT SCOTT, KANSAS
STORMWATER UTILITY FUND

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

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual	2016 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	\$ 219,573.60	\$ 227,256.24	\$ 214,298.00	\$ 12,958.24
Total Receipts	<u>219,573.60</u>	<u>227,256.24</u>	<u>\$ 214,298.00</u>	<u>\$ 12,958.24</u>
Expenditures				
Nonoperating Expenses				
Capital Outlays	10,241.53	13,238.18	\$ 100,000.00	\$ (86,761.82)
Reserve	-	-	228,755.00	(228,755.00)
Debt Service on Lease Purchase				
Principal and Interest	11,877.48	-	11,878.00	(11,878.00)
Operating Transfers to Other Funds				
Debt Service	67,107.68	80,240.74	68,364.00	11,876.74
National Avenue - 6th to 13th	<u>700,123.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>789,349.69</u>	<u>93,478.92</u>	<u>\$ 408,997.00</u>	<u>\$ (315,518.08)</u>
Receipts Over (Under) Expenditures	(569,776.09)	133,777.32		
Unencumbered Cash, Beginning	<u>809,510.27</u>	<u>239,734.18</u>		
Unencumbered Cash, Ending	<u>\$ 239,734.18</u>	<u>\$ 373,511.50</u>		

CITY OF FORT SCOTT, KANSAS
FIRE INSURANCE PROCEEDS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Insurance proceeds	\$ 728.13	\$ 24,446.80
Total Receipts	728.13	24,446.80
Expenditures		
Public Safety		
Contractual services	728.13	24,446.80
Total Expenditures	728.13	24,446.80
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF FORT SCOTT, KANSAS
20TH CENTURY VETERANS MEMORIAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Donations	\$ 245.00	\$ 105.00
Total Receipts	245.00	105.00
Expenditures		
General Government		
Contractual services	245.00	70.00
Commodities	-	-
Total Expenditures	245.00	70.00
Receipts Over (Under) Expenditures	-	35.00
Unencumbered Cash, Beginning	13,753.16	13,753.16
Unencumbered Cash, Ending	\$ 13,753.16	\$ 13,788.16

CITY OF FORT SCOTT, KANSAS
WOUNDED WARRIOR TRAC CHAIR FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Donations	\$ 4,859.10	\$ -
Total Receipts	4,859.10	-
Expenditures		
General Government		
Capital outlay	16,390.00	572.49
Total Expenditures	16,390.00	572.49
Receipts Over (Under) Expenditures	(11,530.90)	(572.49)
Unencumbered Cash, Beginning	12,103.39	572.49
Unencumbered Cash, Ending	\$ 572.49	\$ -

CITY OF FORT SCOTT, KANSAS
ANIMAL SHELTER TRUST FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 100.00	\$ 50.00
Total Receipts	100.00	50.00
Expenditures		
Public Safety		
Capital outlay	-	2,974.78
Total Expenditures	-	2,974.78
Receipts Over (Under) Expenditures	100.00	(2,924.78)
Unencumbered Cash, Beginning	2,824.78	2,924.78
Unencumbered Cash, Ending	\$ 2,924.78	\$ -

CITY OF FORT SCOTT, KANSAS
GOLF COURSE TRUST FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 10,000.00	\$ 413.75
Total Receipts	10,000.00	413.75
Expenditures		
Recreation		
Capital outlay	-	-
Operating Transfers to Other Funds		
Golf Course Clubhouse	30,000.00	25,986.80
Total Expenditures	30,000.00	25,986.80
Receipts Over (Under) Expenditures	(20,000.00)	(25,573.05)
Unencumbered Cash, Beginning	45,573.05	25,573.05
Unencumbered Cash, Ending	\$ 25,573.05	\$ -

CITY OF FORT SCOTT, KANSAS
CHRISTMAS IN THE PARK FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2016

With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
Recreation		
Contractual services	-	1,194.52
Capital outlay	-	-
Total Expenditures	-	1,194.52
Receipts Over (Under) Expenditures	-	(1,194.52)
Unencumbered Cash, Beginning	1,194.52	1,194.52
Unencumbered Cash, Ending	\$ 1,194.52	\$ -

CITY OF FORT SCOTT, KANSAS
2ND STORY ARTS FESTIVAL FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
State Grant	\$ -	\$ 10,500.00
Operating Transfers from Other Funds		
Economic Development	-	2,400.20
Total Receipts	-	12,900.20
Expenditures		
Recreation		
Contractual services	-	12,900.20
Capital outlay	-	-
Total Expenditures	-	12,900.20
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF FORT SCOTT, KANSAS
GNAT PROJECT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 2,950.00	\$ 100.00
Total Receipts	2,950.00	100.00
Expenditures		
Public Safety		
Capital outlay	1,952.54	118.71
Total Expenditures	1,952.54	118.71
Receipts Over (Under) Expenditures	997.46	(18.71)
Unencumbered Cash, Beginning	5,188.89	6,186.35
Unencumbered Cash, Ending	\$ 6,186.35	\$ 6,167.64

CITY OF FORT SCOTT, KANSAS
GUNN PARK TRAILS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 7,145.40	\$ 7,187.06
Operating Transfers from Other Funds		
Special Parks and Recreation	-	2,000.00
Total Receipts	<u>7,145.40</u>	<u>9,187.06</u>
Expenditures		
Recreation		
Capital outlay	<u>4,497.89</u>	<u>9,456.09</u>
Total Expenditures	<u>4,497.89</u>	<u>9,456.09</u>
Receipts Over (Under) Expenditures	2,647.51	(269.03)
Unencumbered Cash, Beginning	<u>1,017.26</u>	<u>3,664.77</u>
Unencumbered Cash, Ending	<u>\$ 3,664.77</u>	<u>\$ 3,395.74</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, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 <u>Actual</u>	2016 <u>Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 13,778.04	\$ 1,798.00
Total Receipts	<u>13,778.04</u>	<u>1,798.00</u>
Expenditures		
Public Safety		
Contractual services	4,963.87	171.70
Commodities	-	-
Capital outlay	<u>9,880.00</u>	<u>-</u>
Total Expenditures	<u>14,843.87</u>	<u>171.70</u>
Receipts Over (Under) Expenditures	(1,065.83)	1,626.30
Unencumbered Cash, Beginning	<u>19,941.64</u>	<u>18,875.81</u>
Unencumbered Cash, Ending	<u><u>\$ 18,875.81</u></u>	<u><u>\$ 20,502.11</u></u>

CITY OF FORT SCOTT, KANSAS
SAFE GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
State Grant	\$ 1,485.00	\$ 1,300.00
Other Receipts		
Miscellaneous	70.00	-
Total Receipts	1,555.00	1,300.00
Expenditures		
Public Safety	-	-
Commodities	352.44	1,804.08
Capital outlay	-	-
Total Expenditures	352.44	1,804.08
Receipts Over (Under) Expenditures	1,202.56	(504.08)
Unencumbered Cash, Beginning	2,371.15	3,573.71
Unencumbered Cash, Ending	\$ 3,573.71	\$ 3,069.63

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, 2016
With Comparative Actual Amounts for the Year Ended December 31, 2015

	2015 Actual	2016 Actual
Receipts		
Intergovernmental		
Appropriation from the City	\$ 255,269.51	\$ 253,436.45
Other appropriations	16,961.50	21,559.04
Fines, Forfeitures and Penalties	1,648.69	2,181.31
Use of Property and Money		
Interest	180.36	139.57
Other Receipts		
Donations	130.00	260.00
Miscellaneous	4,635.64	6,880.27
Total Receipts	<u>278,825.70</u>	<u>284,456.64</u>
Expenditures		
Recreation		
Personal services	174,675.15	174,930.54
Contractual Services	25,634.12	15,801.69
Commodities	37,154.94	43,395.26
Capital outlay	465.86	602,629.13
Total Expenditures	<u>237,930.07</u>	<u>836,756.62</u>
Receipts Over (Under) Expenditures	40,895.63	(552,299.98)
Unencumbered Cash, Beginning	<u>707,026.93</u>	<u>747,922.56</u>
Unencumbered Cash, Ending	<u>\$ 747,922.56</u>	<u>\$ 195,622.58</u>