

**CITY OF FORT SCOTT,
KANSAS**

Independent Auditors' Report,
Financial Statement, and
Regulatory Required Supplementary Information
For the Year Ended December 31, 2018

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, 2018 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, 2018 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, 2018, 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 2017 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 2017 financial statement upon which we rendered an unqualified opinion dated April 6, 2018. The 2017 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 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.



DIEHL, BANWART, BOLTON, CPAs PA

April 19, 2019
Fort Scott, Kansas

CITY OF FORT SCOTT, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis For the Year Ended December 31, 2018

Funds	For the Year Ended December 31, 2018			Cash Balances December 31, 2018		
	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	\$ 941,341.64
General Fund	\$ 1,018,709.03	\$ 7,425,146.68	\$ 7,590,884.05	\$ 852,971.66	\$ 88,369.98	
Special Purposes Funds:						
Public Library		247,003.06	247,003.06			
Public Safety Equipment						
Economic Development	521,268.71	162,838.39	258,247.19	425,859.91	20,176.68	446,036.59
Special Streets & Highways	95,576.61	719,531.91	653,457.11	161,651.41	1,620.45	163,271.86
Special Parks & Recreation	3,102.83	17,707.62	9,558.00	11,252.45	-	11,252.45
Special Alcohol & Drugs	-	15,128.60	5,250.00	9,878.60	-	9,878.60
E911 Telephone Tax	50,202.20	80,023.20	65,290.76	64,934.64	-	64,934.64
Convention and Visitors Bureau	64,732.62	156,879.48	209,470.58	12,141.52	151.61	12,293.13
Land Bank	1,000.00	-	-	1,000.00	-	1,000.00
CDBG Eco Devo Revolving Loan	265,709.35	-	-	265,709.35	-	265,709.35
Bond and Interest Fund						
Debt Service	229,340.92	2,248,203.70	2,119,577.77	357,966.85	-	357,966.85
Capital Project Funds						
CDBG Wall Street Project						
CDBG Wall & Scott Building Project	(175.00)	166,109.00	164,698.30	1,235.70	-	1,235.70
KDH&E River Intake Project	161,540.76	-	161,540.76	-	82,446.14	82,446.14
Safe Routes to Schools Project	-	-	-	-	-	-
YAT Ellis Park Project	81,088.15	6,353.00	24,033.10	63,408.05	(21.46)	63,386.59
Golf Course Clubhouse	73,862.78	8,787.00	82,649.78	-	-	-
KDOT - Airport Design Ramp	-	15,724.01	15,724.01	-	-	-
US 69 Access Management Project	-	-	-	-	-	-
KDOT - AWOS Runway Lighting	-	31,836.00	-	31,836.00	-	31,836.00
Unsung Heroes Park Project	14,950.00	18,600.00	1,985.68	31,564.32	-	31,564.32
Pednet Grant Project	1,100.00	-	-	1,100.00	-	1,100.00
Airport Runway Expansion Project	270,070.57	150,000.00	404,377.27	15,693.30	91,301.25	106,994.55
Fisher Park Improvements Project	5,708.90	30.72	-	5,739.62	-	5,739.62
College Booster Pump Station Project	57,846.63	13,111.02	70,957.65	-	-	-
Water Treatment Plant Improvements	-	3,113.57	-	-	-	-
Riverfront Project Grant	-	-	-	-	-	-

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
For the Year Ended December 31, 2018

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, 2018

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. There were no budgets amended this year.

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

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

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

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

Deposits and Investments

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 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

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

As shown in Schedule 1, the City was not in compliance with the budget laws of Kansas, K.S.A. 79-2935 as expenditures exceeded the budget in the Convention and Visitors Bureau Fund.

Compliance With Revenue Bond Covenants

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

3. DEPOSITS AND INVESTMENTS

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

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

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

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

At December 31, 2018 the City's carrying amount of deposits was \$5,844,281.57 and the bank balance was \$5,874,706.68. The bank balance was held by one bank resulting in no diversification of credit risk. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$5,624,706.68 was collateralized with securities totaling \$7,737,731.58 held by the pledging financial institutions' agents in the City's name.

The carrying amount of the Library's deposits was \$187,515.82 and the bank balance was \$190,955.42, all of which is covered by FDIC insurance.

4. LONG-TERM OBLIGATIONS

General Obligation Bonds

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

Debt Service Requirements

Future requirements of principal and interest are recorded in Note 13.

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

Compliance with Bond Covenants

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

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

Total Receipts, Wastewater Utility Fund	\$ 1,848,323.77
Total Expenses, Wastewater Utility Fund	\$ 2,202,168.44
Less Capital Outlays - plant	(4,254.32)
Less Capital Outlays - collections	(472,844.33)
Less Capital Outlays - administration	(1,482.93)
Less Transfers Out	(452,736.00)
Adjusted Expenses	\$ 1,270,850.86
Net Revenues	\$ 577,472.91

Net Revenues were apparently sufficient to meet the current year debt service requirement of \$278,093.76.

- Accounts will be established and maintained as follows:

	Account Balance
Operations and maintenance account (60 days of Wastewater Utility Fund expenses)	\$ 211,808.48
Debt Service Account (to maintain a pro-rata amount of debt service due the following year)	70,098.44
Debt Service Reserve Account (125% of the average annual debt service requirements of the 2016 bonds)	260,917.14
Surplus Account (remaining money)	606,741.21
Cash Balance, December 31, 2018	\$ 1,149,565.27

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

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

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

Industrial Revenue Bonds

The City has entered into various agreements to induce businesses to locate or expand operations in Fort Scott, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2018, 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, 2018, consisted of vacation and sick pay in the amount of \$705,602.48.

5. **DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.39% for KPERS and 20.09% for KP&F for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$223,054.27 for KPERS and \$297,799.63 for KP&F for the year ended December 31, 2018.

5. DEFINED BENEFIT PENSION PLANS (Continued)

Net Pension Liability

At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,852,068 and \$2,718,691 for KP&F. The net pension liability totaling \$8,900,507,11 was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 \$116,814.

6. SALES TO MAJOR CUSTOMER - ENTERPRISE FUNDS

During 2018, approximately 47% of the total cubic feet of water and 34% of water sales in the Water Utility Fund were to Consolidated Rural Water District #2, Inc., Bourbon County, Kansas.

7. RISK MANAGEMENT

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

8. DISCLOSURES FOR RELATED MUNICIPAL ENTITIES

FORT SCOTT PUBLIC LIBRARY

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

9. **INTERFUND TRANSFERS**

Operating transfers were as follows:

Transfer To Fund	Transfer From Fund	K.S.A. Statutory Authority	Amount
Special Streets & Highways	General	12-1,119	\$ 500,000.00
KODT - AWOS Airport Lighting	General	(2)	31,836.00
Golf Course Clubhouse	General	(2)	8,787.00
Debt Service	General	(1)	749,949.00
Water Utility	General	(3)	87,977.00
Wastewater Utility	General	(3)	319,813.00
Debt Service	Special Streets & Highways	(1)	9,900.00
Debt Service	Convention and Visitors Bureau	(1)	14,395.96
Debt Service	Water Utility	(1), 12-825d	664,281.11
Debt Service	Wastewater Utility	(1), 12-825d	452,736.00
Debt Service	Stormwater Utility	(1), 12-825d	79,963.80
College Booster Pump Station	Water Utility	12-825d	13,111.02
Water Treatment Plant	Water Utility	12-825d	<u>3,113.57</u>
			<u>\$ 2,935,863.46</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 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 and Scott Building Project (Fund 253)</u>		
Project still in progress		
CDBG Grant	\$ 95,000.00	
Reimbursements or Transfers	<u>87,759.10</u>	
Totals	<u>\$ 182,759.10</u>	<u>\$ 164,873.30</u>
<u>KDH&E River Intake Structure Project (Fund 300)</u>		
Project Completed		
Reimbursements or Transfers	<u>\$ 316,300.00</u>	
Totals	<u>\$ 316,300.00</u>	<u>\$ 316,300.00</u>
<u>Safe Routes to Schools Project (Fund 307)</u>		
Project Completed		
Reimbursements or Transfers	\$ 166,900.10	
Totals	<u>\$ 166,900.10</u>	<u>\$ 166,900.10</u>
<u>YAT Ellis Park Project (Fund 309)</u>		
Project Still in Process		
Miscellaneous	\$ 801,472.13	
Reimbursements or Transfers	<u>7,978.00</u>	
Totals	<u>\$ 809,450.13</u>	<u>\$ 746,042.08</u>
<u>Golfcourse Clubhouse Project (Fund 315)</u>		
Project Still in Process		
Private Donations	\$ 54,760.75	
Reimbursements or Transfers	<u>220,314.80</u>	
Totals	<u>\$ 275,075.55</u>	<u>\$ 275,075.55</u>
<u>KDOT - Airport Design Ramp (Fund 316)</u>		
Project Completed		
Grants	\$ 822,430.56	
Reimbursements or Transfers	<u>101,347.54</u>	
Totals	<u>\$ 923,778.10</u>	<u>\$ 923,778.10</u>

10. **CAPITAL PROJECTS** (Continued)

	Project Authorization	Expenditures to Date
<u>KDOT-AWOS Runway Lighting Project (Fund 319)</u>		
Project Still in Progress		
Intergovernmental Grant	\$ 109,060.00	
Reimbursements or Transfers	<u>31,836.00</u>	
Totals	<u>\$ 140,896.00</u>	\$ _____ -
<u>Unsung Heroes Park Project (Fund 320)</u>		
Project Still in Process		
Reimbursements or Transfers	\$ 49,369.40	
Totals	<u>\$ 49,369.40</u>	<u>\$ 17,805.08</u>
<u>Pednet Grant Project (Fund 321)</u>		
Project Complete		
Grant	<u>\$ 55,862.00</u>	<u>\$ 54,782.00</u>
<u>Airport Runway Expansion Project (Fund 322)</u>		
Project Still in Process		
Grant	\$ -	
Reimbursements or Transfers	<u>527,174.32</u>	
Totals	<u>\$ 527,174.32</u>	<u>\$ 511,481.02</u>
<u>Fischer Park Improvements Project (Fund 323)</u>		
Project Still in Process		
Reimbursements or Transfers	<u>\$ 10,330.72</u>	<u>\$ 4,591.10</u>
Totals		
<u>College Booster Pump Station Project (Fund 324)</u>		
Project Completed		
Reimbursements or Transfers	<u>\$ 369,908.24</u>	<u>\$ 369,908.24</u>
Totals		
<u>Water Treatment Plant Improvement Project (Fund 325)</u>		
Project Still in Process		
Reimbursements or Transfers	<u>\$ 265,425.82</u>	<u>\$ 176,902.94</u>
Totals		

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, 2018 through April 19, 2019 the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

13. 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:

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

Issue	Interest Rates	Amount of Issue	Date of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Principal Paid	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds										
Series 2009 - Streets / Waterline	1.90% - 4.20%	2,005,000	6/1/2009	10/1/2024	\$ 930,000	\$ -	\$ 160,000	\$ 770,000	\$ 34,545	
Series 2010-A	1.75% - 3.75%	1,295,000	4/1/2010	10/1/2024	520,000		130,000	390,000	17,500	
Series 2011-A	1.50% - 3.35%	775,000	3/1/2011	10/1/2021	350,000		80,000	270,000	11,148	
Series 2011-B	1.25% - 2.05%	3,900,000	12/1/2011	10/1/2021	1,715,000		410,000	1,205,000	30,365	
Series 2012-A	2.00% - 2.25%	5,620,000	3/6/2012	8/1/2025	3,510,000		410,000	3,100,000	71,835	
Series 2012-B	1.00% - 1.75%	1,795,000	8/7/2012	10/1/2022	950,000		180,000	770,000	13,663	
Series 2016	2.00% - 3.125%	5,135,000	6/27/2016	10/1/2045	5,040,000		135,000	4,905,000	143,094	
Total General Obligation Bonds					13,015,000		1,505,000		11,510,000	322,150
Revolving Loans, Kansas Department of Health and Environment & Transportation										
WWTP Improvements-C20 134402	3.49%	2,169,247	3/8/2001	2/1/2026	420,465		87,863	332,602	13,914	
Brick Streets and Sidewalks- TR0076	4.00%	400,000	5/6/2008	8/1/2027	120,830		10,109	110,721	4,845	
Wall Street Klink Project-TR0122	4.00%	400,000	8/4/2009	8/1/2019	<u>35,827</u>		<u>17,577</u>	<u>18,250</u>	<u>1,433</u>	
Total Revolving Loans					577,122		115,549		461,573	20,192
Capital Leases										
2009 Freight Liner	4.08%	181,607	3/18/2010	4/1/2020	62,289		19,938	42,351	2,541	
Golf Course	4.00%	396,249	5/1/2012	4/1/2021	150,001		42,923	107,078	5,219	
Computer Accounting System	2.38%	147,931	10/1/2013	10/1/2018	23,565		23,565	-	22	
Street Sweeper	2.38%	168,000	10/18/2013	10/18/2018	26,733		26,733	-	24	
Trolley	2.49%	80,000	5/2/2016	5/1/2022	61,104		12,996	48,108	1,400	
Golf Equipment	3.07%	132,835	2/1/2017	3/1/2021	113,865		15,425	98,440	3,921	
Total Capital Leases					437,557		141,580		295,977	13,127
					\$ 14,029,679		\$ 1,762,129		\$ 12,267,550	\$ 355,469

13. LONG TERM OBLIGATIONS (Continued)

Principal	Issue	2019	2020	2021	2022	2023	2024		2029		2034		2039		2044		Totals	
							2028	2029	2033	2038	2043	2045	2044	2039	2044	2045	Totals	
General Obligation Bonds		\$ 1,545,000	\$ 1,445,000	\$ 1,480,000	\$ 970,000	\$ 780,000	\$ 1,940,000	\$ 950,000	\$ 1,100,000	\$ 1,015,000	\$ 285,000	\$ 11,510,000						
Revolving Loans, Kansas Department of Health & Environment & Transportation		119,721	105,094	108,847	61,846	12,305	53,761	-	-	-	-	-						461,574
Capital Leases		94,702	98,251	95,892	7,132	-	-	-	-	-	-	-						295,977
Total Principal		<u>\$ 1,759,423</u>	<u>\$ 1,648,345</u>	<u>\$ 1,684,739</u>	<u>\$ 1,038,978</u>	<u>\$ 792,305</u>	<u>\$ 1,993,761</u>	<u>\$ 950,000</u>	<u>\$ 1,100,000</u>	<u>\$ 1,015,000</u>	<u>\$ 285,000</u>	<u>\$ 12,267,551</u>						
Interest																		
General Obligation Bonds		\$ 291,669	\$ 258,666	\$ 227,561	\$ 194,414	\$ 170,984	\$ 615,071	\$ 450,469	\$ 299,569	\$ 127,650	\$ 13,438	\$ 2,649,491						
Revolving Loans, Kansas Department of Health & Environment & Transportation		15,991	11,637	7,884	3,996	2,649	5,461	-	-	-	-	-						47,618
Capital Leases		9,661	6,112	2,668	68,316	-	-	-	-	-	-	-						86,757
Total Interest		<u>\$ 317,321</u>	<u>\$ 276,415</u>	<u>\$ 238,113</u>	<u>\$ 266,726</u>	<u>\$ 173,633</u>	<u>\$ 620,532</u>	<u>\$ 450,469</u>	<u>\$ 299,569</u>	<u>\$ 127,650</u>	<u>\$ 13,438</u>	<u>\$ 2,783,866</u>						
Total Principal and Interest		<u>\$ 2,076,744</u>	<u>\$ 1,924,760</u>	<u>\$ 1,922,852</u>	<u>\$ 1,305,704</u>	<u>\$ 965,938</u>	<u>\$ 2,614,293</u>	<u>\$ 1,400,469</u>	<u>\$ 1,399,569</u>	<u>\$ 1,142,650</u>	<u>\$ 298,438</u>	<u>\$ 15,051,417</u>						

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF FORT SCOTT, KANSAS
Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2018

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 1,381,843.56	\$ 1,465,610.87	\$ 1,533,369.00	\$ (67,758.13)
Delinquent	29,223.04	20,256.34	105,500.00	(85,243.66)
Motor vehicle	166,089.32	172,951.62	185,165.00	(12,213.38)
Special assessments	6,978.31	17,983.48	5,000.00	12,983.48
Sales tax	3,069,315.42	3,263,917.25	3,161,268.00	102,649.25
Intergovernmental				
State special alcohol tax	13,849.60	15,128.61	20,000.00	(4,871.39)
Utility franchise taxes	1,330,273.11	1,401,319.42	1,304,092.00	97,227.42
KDOT STEP Grant-Federal	244.51	1,666.39	-	1,666.39
DARE grant	-	-	-	-
Licenses and Permits				
Licenses and permits	35,616.00	21,538.00	20,000.00	1,538.00
Other fees	1,675.00	1,017.50	1,650.00	(632.50)
Fines, Forfeitures and Penalties				
Municipal court fines	88,120.62	69,634.26	120,000.00	(50,365.74)
Charges for Services				
Shelter House Rental & Camping fees	10,725.00	12,505.90	10,222.00	2,283.90
Memorial Hall receipts	-	1,300.00	1,300.00	
Lease income	1,485.25	720.00	720.00	
Aquatic Center receipts	58,137.97	56,358.68	61,671.00	(5,312.32)
Baseball complex receipts	39,701.24	56,462.99	37,127.00	19,335.99
Golf course receipts	198,709.46	196,821.99	173,755.00	23,066.99
Buck Run Com Center receipts	41,044.49	53,459.40	44,740.00	8,719.40
Airport revenue	189,033.99	313,482.12	151,759.00	161,723.12
Use of Money and Property				
Interest earned	1,409.22	1,340.42	1,000.00	340.42
Sales of property	-	-	-	-
Other Income				
Payments in lieu of taxes	33,285.42	32,971.24	33,285.00	(313.76)
Miscellaneous	53,407.92	16,479.86	30,000.00	(13,520.14)
Reimbursed Expenses	26,191.84	31,724.01	16,000.00	15,724.01
Ballfield Reimbursement from USD	47,935.08	86,896.33	41,500.00	45,396.33
Mercy Hospital participation	33,225.00	33,600.00	30,000.00	3,600.00
Dispatching services	80,000.00	80,000.00	80,000.00	-
Total Receipts	6,937,520.37	7,425,146.68	\$ 7,167,103.00	\$ 258,043.68

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

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

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Expenditures				
City Commission				
Contractual services	\$ 2,303.05	\$ 1,821.74	\$ 5,100.00	\$ (3,278.26)
Commodities	1,919.15	745.97	500.00	245.97
City Manager				
Personal services	53,006.56	56,767.67	69,450.00	(12,682.33)
Contractual services	4,555.14	7,006.17	6,850.00	156.17
Commodities	2,292.61	2,200.83	3,000.00	(799.17)
Capital outlay	1,109.02	24.99	1,000.00	(975.01)
City Attorney				
Personal services	52,134.83	56,111.12	46,582.00	9,529.12
Contractual services	27,192.38	16,392.07	26,500.00	(10,107.93)
Commodities	139.23	266.34	-	266.34
Finance				
Personal services	78,347.94	86,304.95	82,777.00	3,527.95
Contractual services	14,587.31	19,493.64	17,965.00	1,528.64
Commodities	3,066.22	2,136.73	4,400.00	(2,263.27)
Capital outlay	426.89	2,106.59	1,000.00	1,106.59
Human Resources				
Personal services	28,559.35	31,933.71	30,090.00	1,843.71
Contractual services	15,450.80	13,488.54	15,200.00	(1,711.46)
Commodities	2,841.80	1,813.78	2,000.00	(186.22)
Capital outlay	369.00	599.98	1,000.00	(400.02)
City Clerk				
Personal services	34,878.92	34,109.05	33,874.00	235.05
Contractual services	5,456.65	4,956.79	5,050.00	(93.21)
Commodities	2,461.86	2,882.61	4,000.00	(1,117.39)
Capital outlay	849.00	471.48	1,000.00	(528.52)
Economic Development				
Personal services	119,070.80	128,414.35	118,164.00	10,250.35
Contractual services	41,195.78	146,677.46	46,738.00	99,939.46
Commodities	2,465.16	1,598.86	2,300.00	(701.14)
Capital outlay	537.99	554.03	23,128.00	(22,573.97)
Municipal Court				
Personal services	53,260.57	54,821.05	56,186.00	(1,364.95)
Contractual services	6,255.94	4,313.90	5,000.00	(686.10)
Commodities	9.94	24.10	-	24.10
Information Systems				
Personal services	27,364.61	24,238.66	27,143.00	(2,904.34)
Contractual services	29,693.04	34,392.69	31,700.00	2,692.69
Commodities	4,553.61	1,211.33	6,000.00	(4,788.67)
Capital outlay	24,580.66	13,448.70	25,000.00	(11,551.30)
General Government				
Contractual services	280,224.23	291,733.53	259,900.00	31,833.53
Commodities	15,310.10	19,177.68	12,750.00	6,427.68
Capital outlay	8,044.42	36,457.17	190,337.00	(153,879.83)

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

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

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Expenditures				
Police				
Personal services	\$ 1,127,926.77	\$ 1,209,648.07	\$ 1,261,159.00	\$ (51,510.93)
Contractual services	71,393.00	83,307.40	58,360.00	24,947.40
Commodities	91,928.27	84,887.48	87,250.00	(2,362.52)
Capital outlay	30,067.52	7,120.70	31,500.00	(24,379.30)
Fire				
Personal services	775,621.21	778,640.80	829,194.00	(50,553.20)
Contractual services	70,939.83	70,713.19	63,600.00	7,113.19
Commodities	93,004.87	88,234.98	67,500.00	20,734.98
Capital outlay	26,491.65	9,358.90	46,500.00	(37,141.10)
Communications				
Personal services	383,218.97	430,468.32	467,960.00	(37,491.68)
Contractual services	12,829.77	12,906.09	7,050.00	5,856.09
Commodities	3,233.40	4,648.51	7,435.00	(2,786.49)
Capital outlay	3,361.73	7,281.84	2,500.00	4,781.84
Animal Control				
Personal services	38,335.79	40,363.97	40,946.00	(582.03)
Contractual services	3,489.52	3,701.80	5,800.00	(2,098.20)
Commodities	2,500.54	2,625.28	7,800.00	(5,174.72)
Capital outlay	40,225.22	3,421.71	1,000.00	2,421.71
City Codes				
Personal services	142,481.28	154,682.48	165,892.00	(11,209.52)
Contractual services	106,281.18	112,202.86	127,450.00	(15,247.14)
Commodities	9,580.78	6,337.47	4,600.00	1,737.47
Capital outlay	448.00	7,504.72	1,000.00	6,504.72
Airport				
Personal services	110,483.76	129,784.85	103,568.00	26,216.85
Contractual services	38,993.12	53,538.57	35,631.00	17,907.57
Commodities	197,320.17	323,912.76	115,400.00	208,512.76
Capital outlay	30,949.97	12,502.49	30,000.00	(17,497.51)
Parks				
Personal services	170,461.90	160,682.58	183,899.00	(23,216.42)
Contractual services	42,649.83	36,129.79	28,600.00	7,529.79
Commodities	73,242.27	57,115.06	42,500.00	14,615.06
Capital outlay	28,612.38	10,760.83	10,000.00	760.83
Ballfield				
Personal services	52,086.21	45,162.67	58,086.00	(12,923.33)
Contractual services	50,485.34	38,856.15	35,600.00	3,256.15
Commodities	26,454.35	17,534.21	30,350.00	(12,815.79)
Capital outlay	13,699.03	26,826.99	17,000.00	9,826.99
Aquatic Center				
Personal services	68,971.03	65,805.84	67,165.00	(1,359.16)
Contractual services	19,706.77	17,073.86	14,650.00	2,423.86
Commodities	22,222.91	31,091.53	28,078.00	3,013.53
Capital outlay	43,809.59	24,746.63	11,000.00	13,746.63

CITY OF FORT SCOTT, KANSAS
GENERAL FUND

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

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Expenditures				
Golf Course				
Personal services	\$ 233,205.46	\$ 249,675.94	\$ 237,071.00	\$ 12,604.94
Contractual services	46,525.20	52,593.74	65,100.00	(12,506.26)
Commodities	84,373.48	93,065.88	90,000.00	3,065.88
Capital outlay	23,429.48	8,227.99	1,000.00	7,227.99
Buck Run Community Center				
Personal services	19,473.38	22,768.09	19,125.00	3,643.09
Contractual services	114,798.11	123,828.70	113,300.00	10,528.70
Commodities	17,807.92	18,692.62	19,250.00	(557.38)
Capital outlay	9,538.74	23,928.39	25,000.00	(1,071.61)
Grand Memorial Hall				
Contractual services	11,120.32	11,430.53	23,250.00	(11,819.47)
Commodities	1,027.69	11,604.28	6,000.00	5,604.28
Capital outlay	-	8,426.25	-	8,426.25
Reserve	-	-	421,463.00	(421,463.00)
Operating Transfers to Other Funds				
Special Streets & Highways	300,000.00	500,000.00	500,000.00	-
CDBG Wall Street Sidewalk Project	-	-	-	-
Safe Routes to Schools Project	36,540.60	-	-	-
Golf Course Clubhouse	50,000.00	8,787.00	-	8,787.00
KDOT Airport Design Ramp Project	18,822.64	-	-	-
KDOT AWAS Runway Lighting	-	31,836.00	-	31,836.00
Airport Runway Expansion	224,280.00	-	-	-
Debt Service	546,128.48	749,949.00	549,949.00	200,000.00
Water Utility	316,715.54	87,977.00	324,326.00	(236,349.00)
Wastewater Utility	104,280.56	319,813.00	324,326.00	(4,513.00)
Subtotal			7,976,867.00	
Adjustments for Qualifying for Budget Credits				
Grants	-	-	1,666.39	(1,666.39)
Reimbursements in excess of budget	-	-	61,120.34	(61,120.34)
Total Expenditures	<u>7,126,090.09</u>	<u>7,590,884.05</u>	<u>\$ 8,039,653.73</u>	<u>\$ (448,769.68)</u>
Receipts Over (Under) Expenditures	(188,569.72)	(165,737.37)		
Unencumbered Cash, Beginning	<u>1,207,278.75</u>	<u>1,018,709.03</u>		
Unencumbered Cash, Ending	<u><u>\$ 1,018,709.03</u></u>	<u><u>\$ 852,971.66</u></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, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 220,573.71	\$ 218,296.47	\$ 228,351.00	\$ (10,054.53)
Delinquent	4,549.21	2,946.84	10,000.00	(7,053.16)
Motor vehicle tax	<u>26,298.68</u>	<u>25,759.75</u>	<u>250.96</u>	<u>25,508.79</u>
Total Receipts	<u>251,421.60</u>	<u>247,003.06</u>	<u>\$ 238,601.96</u>	<u>\$ 8,401.10</u>
Expenditures				
Recreation				
Appropriation to Library Board	<u>251,421.60</u>	<u>247,003.06</u>	<u>\$ 265,926.00</u>	<u>\$ (18,922.94)</u>
Total Expenditures	<u>251,421.60</u>	<u>247,003.06</u>	<u>\$ 265,926.00</u>	<u>\$ (18,922.94)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
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, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 79,267.42	\$ -	\$ -	\$ -
Delinquent	1,674.23	-	-	-
Motor vehicle tax	9,451.69	-	-	-
Total Receipts	90,393.34	-	\$ -	\$ -
Expenditures				
Public Safety				
Contractual services	-	-	\$ -	\$ -
Capital outlay	129,344.58	-	-	-
Operating Transfers to Other Funds				
Debt Service	22,479.76	-	-	-
Total Expenditures	151,824.34	-	\$ -	\$ -
Receipts Over (Under) Expenditures	(61,431.00)	-		
Unencumbered Cash, Beginning	61,431.00	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 19,816.85	\$ -	\$ -	\$ -
Delinquent	419.29	-	-	-
Motor vehicle tax	2,363.06	-	-	-
Use of Property and Money				
Lease Income	288,100.25	162,166.64	162,166.00	0.64
Other Receipts				
Miscellaneous	3,023.60	671.75	-	671.75
Total Receipts	313,723.05	162,838.39	\$ 162,166.00	\$ 672.39
Expenditures				
Economic Development				
Contractual services	188,921.53	222,005.13	\$ 160,000.00	\$ 62,005.13
Commodities	-	27,945.67	40,000.00	(12,054.33)
Capital outlay	-	8,296.39	-	8,296.39
Reserve	-	-	377,362.00	(377,362.00)
Operating Transfers to Other Funds				
Debt Service	25,000.00	-	-	-
Unsung Heroes Park	7,500.00	-	-	-
Total Expenditures	221,421.53	258,247.19	\$ 577,362.00	\$ (319,114.81)
Receipts Over (Under) Expenditures	92,301.52	(95,408.80)		
Unencumbered Cash, Beginning	<u>428,967.19</u>	<u>521,268.71</u>		
Unencumbered Cash, Ending	<u>\$ 521,268.71</u>	<u>\$ 425,859.91</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, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State gasoline tax	\$ 208,092.45	\$ 212,060.81	\$ 204,370.00	\$ 7,690.81
State connecting links	7,398.89	7,403.99	7,400.00	3.99
Other Receipts				
Reimbursed expenses	47,615.75	67.11	-	67.11
Operating Transfer from Other Fund				
General	<u>300,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>-</u>
Total Receipts	<u>563,107.09</u>	<u>719,531.91</u>	<u>\$ 711,770.00</u>	<u>\$ 7,761.91</u>
Expenditures				
Public Streets				
Personal services	308,489.27	325,350.82	\$ 362,446.00	\$ (37,095.18)
Contractual services	32,470.94	36,093.17	50,950.00	(14,856.83)
Commodities	96,103.05	95,161.65	141,800.00	(46,638.35)
Capital outlay	127,846.44	186,951.47	213,399.00	(26,447.53)
Operating Transfers to Other Funds				
Debt Service	<u>11,877.92</u>	<u>9,900.00</u>	<u>9,900.00</u>	<u>-</u>
Total Expenditures	<u>576,787.62</u>	<u>653,457.11</u>	<u>\$ 778,495.00</u>	<u>\$ (125,037.89)</u>
Receipts Over (Under) Expenditures	(13,680.53)	66,074.80		
Unencumbered Cash, Beginning	<u>109,257.14</u>	<u>95,576.61</u>		
Unencumbered Cash, Ending	<u>\$ 95,576.61</u>	<u>\$ 161,651.41</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	\$ 13,849.60	\$ 15,128.61	\$ 20,000.00	\$ (4,871.39)
Other Receipts				
Miscellaneous	<u>9,601.88</u>	<u>2,579.01</u>	<u>-</u>	<u>2,579.01</u>
Total Receipts	<u>23,451.48</u>	<u>17,707.62</u>	<u>\$ 20,000.00</u>	<u>\$ (2,292.38)</u>
Expenditures				
Recreation				
Contractual services	5,000.00	7,200.00	\$ 8,000.00	\$ (800.00)
Capital outlay	6,722.42	2,358.00	12,000.00	(9,642.00)
Operating Transfers to Other Funds				
Debt Service	<u>12,459.42</u>	<u>-</u>	<u>-</u>	<u>-</u>
Gunn Park Trails	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>24,181.84</u>	<u>9,558.00</u>	<u>\$ 20,000.00</u>	<u>\$ (10,442.00)</u>
Receipts Over (Under) Expenditures	<u>(730.36)</u>	<u>8,149.62</u>		
Unencumbered Cash, Beginning	<u>3,833.19</u>	<u>3,102.83</u>		
Unencumbered Cash, Ending	<u>\$ 3,102.83</u>	<u>\$ 11,252.45</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	\$ 13,849.59	\$ 15,128.60	\$ 20,000.00	\$ (4,871.40)
Total Receipts	13,849.59	15,128.60	\$ 20,000.00	\$ (4,871.40)
Expenditures				
Public Safety				
Contractual services	64,375.93	5,250.00	\$ 20,000.00	\$ (14,750.00)
Total Expenditures	64,375.93	5,250.00	\$ 20,000.00	\$ (14,750.00)
Receipts Over (Under) Expenditures	(50,526.34)	9,878.60		
Unencumbered Cash, Beginning	50,526.34	-		
Unencumbered Cash, Ending	\$ -	\$ 9,878.60		

**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, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Special telephone tax	\$ 79,548.00	\$ 80,023.20	\$ 78,400.00	\$ 1,623.20
Other Receipts				
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>79,548.00</u>	<u>80,023.20</u>	<u>\$ 78,400.00</u>	<u>\$ 1,623.20</u>
Expenditures				
Public Safety				
Contractual services	40,569.88	56,225.81	\$ 50,000.00	\$ 6,225.81
Capital outlay	<u>13,089.00</u>	<u>9,064.95</u>	<u>28,400.00</u>	<u>(19,335.05)</u>
Total Expenditures	<u>53,658.88</u>	<u>65,290.76</u>	<u>\$ 78,400.00</u>	<u>\$ (13,109.24)</u>
Receipts Over (Under) Expenditures	<u>25,889.12</u>	<u>14,732.44</u>		
Unencumbered Cash, Beginning	<u>24,313.08</u>	<u>50,202.20</u>		
Unencumbered Cash, Ending	<u>\$ 50,202.20</u>	<u>\$ 64,934.64</u>		

CITY OF FORT SCOTT, KANSAS
CONVENTION AND VISITORS BUREAU FUND
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State guest tax	\$ 144,743.16	\$ 128,481.16	\$ 120,000.00	\$ 8,481.16
Other Receipts				
Miscellaneous	<u>20,305.67</u>	<u>28,398.32</u>	<u>23,000.00</u>	<u>5,398.32</u>
Total Receipts	<u>165,048.83</u>	<u>156,879.48</u>	<u>\$ 143,000.00</u>	<u>\$ 13,879.48</u>
Expenditures				
Economic Development				
Personal services	86,913.37	101,376.93	\$ 121,778.00	\$ (20,401.07)
Contractual services	45,576.97	61,566.10	23,500.00	38,066.10
Commodities	8,287.62	18,129.11	8,500.00	9,629.11
Capital outlay	1,939.18	14,002.48	12,530.00	1,472.48
Operating Transfers to Other Fund				
Debt Service	<u>14,395.96</u>	<u>14,395.96</u>	<u>14,396.00</u>	<u>(0.04)</u>
Total Expenditures	<u>157,113.10</u>	<u>209,470.58</u>	<u>\$ 180,704.00</u>	<u>\$ 28,766.58</u>
Receipts Over (Under) Expenditures	7,935.73	(52,591.10)		
Unencumbered Cash, Beginning	<u>56,796.89</u>	<u>64,732.62</u>		
Unencumbered Cash, Ending	<u>\$ 64,732.62</u>	<u>\$ 12,141.52</u>		

**CITY OF FORT SCOTT, KANSAS
LAND BANK FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 1,000.00	\$ -
Total Receipts	<u>1,000.00</u>	<u>-</u>
Expenditures		
General Government		
Contractual services	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,000.00	-
Unencumbered Cash, Beginning	-	1,000.00
Unencumbered Cash, Ending	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</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, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Use of Property and Money				
Interest on loans repaid	-	-	-	-
Principal on loans repaid	-	-	-	-
Total Receipts	-	-	<u>\$</u> -	<u>\$</u> -
Expenditures				
Economic Development				
Contractual services	-	-	<u>\$</u> -	<u>\$</u> -
Total Expenditures	-	-	<u>\$</u> -	<u>\$</u> -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>265,709.35</u>	<u>265,709.35</u>		
Unencumbered Cash, Ending	<u><u>\$ 265,709.35</u></u>	<u><u>\$ 265,709.35</u></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, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 247,266.13	\$ 244,747.28	\$ 270,476.00	\$ (25,728.72)
Delinquent	5,151.89	3,353.31	7,000.00	(3,646.69)
Motor vehicle	29,488.30	28,877.24	30,917.00	(2,039.76)
Other Receipts				
Miscellaneous	-	-	-	-
Operating Transfers from Other Funds				
General	546,128.48	749,949.00	549,949.00	200,000.00
Public Safety Equipment	22,479.76	-	-	-
Economic Development	25,000.00	-	-	-
Special Streets and Highways	11,877.92	9,900.00	9,900.00	-
Special Parks and Recreation	12,459.42	-	-	-
Convention and Visitors Bureau	14,395.96	14,395.96	14,396.00	(0.04)
Water Utility	664,073.00	664,281.11	664,282.00	(0.89)
Wastewater Utility	455,066.00	452,736.00	452,736.00	-
Stormwater Utility	78,816.00	79,963.80	79,964.00	(0.20)
Total Receipts	2,112,202.86	2,248,203.70	\$ 2,079,620.00	\$ 168,583.70
Expenditures				
Debt Service on GO Bonds				
Principal	1,425,000.00	1,505,000.02	\$ 1,505,002.00	\$ (1.98)
Interest	386,715.73	322,148.74	322,150.00	(1.26)
Debt Service on Revolving loans				
Principal	111,494.46	115,548.19	115,548.00	0.19
Interest	24,246.34	20,192.61	20,193.00	(0.39)
Other	-	-	-	-
Debt Service Lease Purchasea	185,848.16	154,708.21	162,222.00	(7,513.79)
Miscellaneous	-	1,980.00	120,625.00	(118,645.00)
Total Expenditures	2,133,304.69	2,119,577.77	\$ 2,245,740.00	\$ (126,162.23)
Receipts Over (Under) Expenditures	(21,101.83)	128,625.93		
Unencumbered Cash, Beginning	<u>250,442.75</u>	<u>229,340.92</u>		
Unencumbered Cash, Ending	\$ 229,340.92	\$ 357,966.85		

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, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	<u>Actual</u>	<u>Actual</u>
Receipts		
Intergovernmental		
Federal Grant	\$ 3,750.00	\$ -
Operating Transfer from Other Fund		
General	- -----	- -----
Total Receipts	<u>3,750.00</u>	<u>-</u>
 Expenditures		
Public Works		
Capital projects	<u>3,750.00</u>	<u>-</u>
Total Expenditures	<u>3,750.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	- -----	- -----
 Unencumbered Cash, Beginning	- -----	- -----
 Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
CDBG WALL AND SCOTT BUILDING PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	<u>Actual</u>	<u>Actual</u>
Receipts		
Intergovernmental		
Federal Grant	\$ -	\$ 78,350.00
Other Receipts		
Miscellaneous	<u>-</u>	<u>87,759.00</u>
Total Receipts	<u>-</u>	<u>166,109.00</u>
 Expenditures		
General Government		
Capital outlay	<u>175.00</u>	<u>164,698.30</u>
Total Expenditures	<u>175.00</u>	<u>164,698.30</u>
Receipts Over (Under) Expenditures	(175.00)	1,410.70
 Unencumbered Cash, Beginning	<u>-</u>	<u>(175.00)</u>
Unencumbered Cash, Ending	<u>\$ (175.00)</u>	<u>\$ 1,235.70</u>

CITY OF FORT SCOTT, KANSAS
KDH&E RIVER INTAKE STRUCTURE PROJECT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	<u>\$ 263,192.21</u>	<u>\$ -</u>
Total Receipts	<u>263,192.21</u>	<u>-</u>
Expenditures		
Public Streets		
Contractual services	<u>101,651.45</u>	<u>161,540.76</u>
Total Expenditures	<u>101,651.45</u>	<u>161,540.76</u>
Receipts Over (Under) Expenditures	<u>161,540.76</u>	<u>(161,540.76)</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>161,540.76</u>
Unencumbered Cash, Ending	<u>\$ 161,540.76</u>	<u>\$ -</u>

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, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	<u>Actual</u>	<u>Actual</u>
Receipts		
Intergovernmental		
Grant proceeds	\$ -	\$ -
Operating Transfer from Other Funds		
General	<u>36,540.60</u>	<u>-</u>
Total Receipts	<u>36,540.60</u>	<u>-</u>
Expenditures		
Public Works		
Capital projects	<u>142,050.00</u>	<u>-</u>
Total Expenditures	<u>142,050.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	<u>(105,509.40)</u>	<u>-</u>
Unencumbered Cash, Beginning	<u>105,509.40</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
YAT ELLIS PARK PROJECT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Other Receipts		
Miscellaneous	<u>\$ 38,693.68</u>	<u>\$ 6,353.00</u>
Total Receipts	<u>38,693.68</u>	<u>6,353.00</u>
Expenditures		
Recreation		
Contractual services	<u>338.26</u>	<u>8,827.18</u>
Capital outlay	<u>6,908.83</u>	<u>15,205.92</u>
Total Expenditures	<u>7,247.09</u>	<u>24,033.10</u>
Receipts Over (Under) Expenditures	<u>31,446.59</u>	<u>(17,680.10)</u>
Unencumbered Cash, Beginning	<u>49,641.56</u>	<u>81,088.15</u>
Unencumbered Cash, Ending	<u>\$ 81,088.15</u>	<u>\$ 63,408.05</u>

CITY OF FORT SCOTT, KANSAS
GOLF COURSE CLUBHOUSE FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Other Receipts		
Donations	\$ -	\$ -
Operating Transfers from Other Funds		
General	<u>50,000.00</u>	<u>8,787.00</u>
 Total Receipts	<u>50,000.00</u>	<u>8,787.00</u>
 Expenditures		
Recreation		
Capital outlay	<u>6,830.00</u>	<u>82,649.78</u>
 Total Expenditures	<u>6,830.00</u>	<u>82,649.78</u>
 Receipts Over (Under) Expenditures	43,170.00	(73,862.78)
 Unencumbered Cash, Beginning	<u>30,692.78</u>	<u>73,862.78</u>
 Unencumbered Cash, Ending	<u>\$ 73,862.78</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
KDOT - AIRPORT DESIGN RAMP FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Intergovernmental		
State KDOT	\$ 267,917.59	\$ -
Federal Grant-FAA	450,813.39	15,724.01
Operating Transfer from Other Fund		
General	<u>18,822.64</u>	<u>-</u>
Total Receipts	<u>737,553.62</u>	<u>15,724.01</u>
Expenditures		
Public Transportation		
Capital outlay	<u>814,322.26</u>	<u>15,724.01</u>
Total Expenditures	<u>814,322.26</u>	<u>15,724.01</u>
Receipts Over (Under) Expenditures	(76,768.64)	-
Unencumbered Cash, Beginning	<u>76,768.64</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	<u>Actual</u>	<u>Actual</u>
Receipts		
Intergovernmental		
KDOT State aid	<u>\$ 151,878.06</u>	<u>\$ -</u>
Total Receipts	<u>151,878.06</u>	<u>-</u>
Expenditures		
Public Works		
Capital outlay	<u>6,004.50</u>	<u>-</u>
Total Expenditures	<u>6,004.50</u>	<u>-</u>
Receipts Over (Under) Expenditures	<u>145,873.56</u>	<u>-</u>
Unencumbered Cash, Beginning	<u>(145,873.56)</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
KDOT - AWOS RUNWAY LIGHTING FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Operating Transfers from Other Funds		
General	<u>-</u>	<u>31,836.00</u>
Total Receipts	<u>-</u>	<u>31,836.00</u>
 Expenditures		
General Government		
Contractual services	-	-
Capital outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	<u>-</u>	<u>31,836.00</u>
 Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 31,836.00</u>

CITY OF FORT SCOTT, KANSAS
UNSUNG HEROES PARK PROJECT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	<u>Actual</u>	<u>Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 17,189.40	\$ 18,600.00
Operating Transfers from Other Funds		
Economic Development	<u>7,500.00</u>	-
Total Receipts	<u>24,689.40</u>	<u>18,600.00</u>
 Expenditures		
General Government		
Contractual services	12,080.00	-
Capital outlay	<u>3,739.40</u>	<u>1,985.68</u>
Total Expenditures	<u>15,819.40</u>	<u>1,985.68</u>
Receipts Over (Under) Expenditures	8,870.00	16,614.32
Unencumbered Cash, Beginning	<u>6,080.00</u>	<u>14,950.00</u>
Unencumbered Cash, Ending	<u>\$ 14,950.00</u>	<u>\$ 31,564.32</u>

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

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Other Receipts		
Pednet Grant	\$ 55,862.00	\$ -
Total Receipts	<u>55,862.00</u>	<u>-</u>
Expenditures		
General Government		
Contractual services	54,762.00	-
Capital outlay	-	-
Total Expenditures	<u>54,762.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,100.00	-
Unencumbered Cash, Beginning	-	1,100.00
Unencumbered Cash, Ending	<u>\$ 1,100.00</u>	<u>\$ 1,100.00</u>

CITY OF FORT SCOTT, KANSAS
AIRPORT RUNWAY EXPANSION PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> Actual	<u>2018</u> Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 130,944.32	\$ 150,000.00
Operating Transfers from Other Funds		
General	224,280.00	-
Wastewater Utility	<u>21,950.00</u>	<u>-</u>
Total Receipts	<u>377,174.32</u>	<u>150,000.00</u>
Expenditures		
Public Transportation		
Contractual services	-	-
Capital outlay	<u>107,103.75</u>	<u>404,377.27</u>
Total Expenditures	<u>107,103.75</u>	<u>404,377.27</u>
Receipts Over (Under) Expenditures	270,070.57	(254,377.27)
Unencumbered Cash, Beginning	-	<u>270,070.57</u>
Unencumbered Cash, Ending	<u>270,070.57</u>	<u>15,693.30</u>

CITY OF FORT SCOTT, KANSAS
FISHER PARK IMPROVEMENTS PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 10,300.00	\$ 30.72
Total Receipts	<u>10,300.00</u>	<u>30.72</u>
Expenditures		
Public Streets		
Capital outlay	4,591.10	-
Total Expenditures	<u>4,591.10</u>	<u>-</u>
Receipts Over (Under) Expenditures	5,708.90	30.72
Unencumbered Cash, Beginning	-	5,708.90
Unencumbered Cash, Ending	<u>\$ 5,708.90</u>	<u>\$ 5,739.62</u>

CITY OF FORT SCOTT, KANSAS
COLLEGE BOOSTER PUMP STATION PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	<u>356,797.22</u>	<u>13,111.02</u>
Total Receipts	<u>356,797.22</u>	<u>13,111.02</u>
Expenditures		
Public Works		
Contractual	<u>-</u>	<u>-</u>
Capital outlay	<u>298,950.59</u>	<u>70,957.65</u>
Total Expenditures	<u>298,950.59</u>	<u>70,957.65</u>
Receipts Over (Under) Expenditures	57,846.63	(57,846.63)
Unencumbered Cash, Beginning	<u>-</u>	<u>57,846.63</u>
Unencumbered Cash, Ending	<u>\$ 57,846.63</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
WATER TREATMENT PLANT IMPROVEMENT PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	<u>\$ 173,789.42</u>	<u>\$ 3,113.57</u>
Total Receipts	<u>173,789.42</u>	<u>3,113.57</u>
Expenditures		
Public Works		
Capital outlay	<u>173,789.42</u>	<u>3,113.57</u>
Total Expenditures	<u>173,789.42</u>	<u>3,113.57</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
RIVERFRONT PROJECT GRANT FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 104,500.00	\$ -
Total Receipts	<u>104,500.00</u>	<u>-</u>
Expenditures		
Recreation		
Capital outlay	<u>104,500.00</u>	<u>-</u>
Total Expenditures	<u>104,500.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	\$ 2,604,419.33	\$ 2,748,686.95	\$ 2,637,128.00	\$ 111,558.95
Other charges	37,519.70	41,316.39	41,576.00	(259.61)
Fishing, boating and camping fees	29,909.75	22,282.81	28,365.00	(6,082.19)
Lake lot leases	20,750.00	-	22,000.00	(22,000.00)
Nonoperating Revenue				
Reimbursed expenses	9,769.55	-	-	-
Miscellaneous	1,027.70	25,020.27	-	25,020.27
Operating Transfers from Other Funds				
General	<u>316,715.54</u>	<u>87,977.00</u>	<u>324,326.00</u>	<u>(236,349.00)</u>
Total Receipts	<u>3,020,111.57</u>	<u>2,925,283.42</u>	<u>\$ 3,053,395.00</u>	<u>\$ (128,111.58)</u>
Expenditures				
Water Production				
Personal services	289,514.64	306,984.33	\$ 321,548.00	\$ (14,563.67)
Contractual services	211,467.97	216,189.05	267,602.00	(51,412.95)
Commodities	217,870.66	201,061.87	185,000.00	16,061.87
Capital outlay	10,243.54	199,557.03	250,000.00	(50,442.97)
Water Distribution				
Personal services	254,310.21	266,361.78	280,599.00	(14,237.22)
Contractual services	29,526.84	42,201.43	20,000.00	22,201.43
Commodities	89,371.12	144,666.46	123,000.00	21,666.46
Capital outlay	2,343.69	41,157.69	250,000.00	(208,842.31)
Water Administration				
Personal services	229,307.35	223,026.76	274,617.00	(51,590.24)
Contractual services	388,956.92	402,163.97	455,600.00	(53,436.03)
Commodities	1,019.28	1,116.19	3,000.00	(1,883.81)
Capital outlay	29,315.58	1,994.43	50,000.00	(48,005.57)
Water Lake Maintenance				
Personal services	21,997.19	21,008.72	27,492.00	(6,483.28)
Contractual services	18,308.84	10,441.95	14,250.00	(3,808.05)
Commodities	12,099.47	16,653.72	15,200.00	1,453.72
Capital outlay	6,211.49	12,861.62	50,000.00	(37,138.38)
Reserve	-	-	710,400.00	(710,400.00)

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

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

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Variance - Over (Under)
Expenditures				
Operating Transfers to Other Funds				
KDH&E River Intake Project	\$ 263,192.21	\$ -	\$ -	\$ -
College Booster Pump Station Project	356,797.22	13,111.02	-	13,111.02
Water Treatment Plant Improvements	173,789.42	3,113.57	-	3,113.57
Debt Service	664,073.00	664,281.11	664,282.00	(0.89)
Total Expenditures	3,269,716.64	2,787,952.70	\$ 3,962,590.00	<u>\$(1,174,637.30)</u>
Receipts Over (Under) Expenditures	(249,605.07)	137,330.72		
Unencumbered Cash, Beginning	<u>1,290,859.92</u>	<u>1,041,254.85</u>		
Unencumbered Cash, Ending	<u>\$ 1,041,254.85</u>	<u>\$ 1,178,585.57</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, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	\$ 1,447,450.50	\$ 1,513,510.77	\$ 1,450,684.00	\$ 62,826.77
Nonoperating Revenue				
Lease Income	12,750.00	15,000.00	13,700.00	1,300.00
Reimbursed Expenses	-	-	-	-
Miscellaneous	117.49	-	685.00	(685.00)
Operating Transfers from Other Funds				
General	104,280.56	319,813.00	324,326.00	-
Total Receipts	1,564,598.55	1,848,323.77	\$ 1,789,395.00	\$ 63,441.77
Expenditures				
Wastewater Plant				
Personal services	177,030.71	174,318.07	\$ 199,282.00	\$ (24,963.93)
Contractual services	231,172.57	217,013.00	296,000.00	(78,987.00)
Commodities	67,300.20	52,763.39	68,000.00	(15,236.61)
Capital outlay	36,420.09	4,254.32	150,000.00	(145,745.68)
Wastewater Collections				
Personal services	161,963.53	129,942.42	196,912.00	(66,969.58)
Contractual services	63,640.03	65,395.30	66,000.00	(604.70)
Commodities	43,187.34	95,789.77	60,000.00	35,789.77
Capital outlay	85,760.30	472,844.33	250,000.00	222,844.33
Wastewater Administration				
Personal services	230,025.14	215,469.82	258,835.00	(43,365.18)
Contractual services	242,361.74	319,904.43	289,250.00	30,654.43
Commodities	403.46	254.66	6,500.00	(6,245.34)
Capital outlay	1,048.00	1,482.93	2,500.00	(1,017.07)
Reserve	-	-	590,347.00	(590,347.00)
Operating Transfers to Other Funds				
Debt Service	455,066.00	452,736.00	452,736.00	-
Airport Runway Expansion Project	<u>21,950.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	1,817,329.11	2,202,168.44	\$ 2,886,362.00	\$ (684,193.56)
Receipts Over (Under) Expenditures	(252,730.56)	(353,844.67)		
Unencumbered Cash, Beginning	<u>1,587,247.51</u>	<u>1,334,516.95</u>		
Unencumbered Cash, Ending	<u>\$ 1,334,516.95</u>	<u>\$ 980,672.28</u>		

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2018
With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual	2018 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	\$ 234,716.61	\$ 247,830.87	\$ 244,614.00	\$ 3,216.87
Total Receipts	234,716.61	247,830.87	\$ 244,614.00	\$ 3,216.87
Expenditures				
Nonoperating Expenses				
Personal services	-	34,029.05	\$ -	\$ 34,029.05
Contractual services	-	5,911.46	-	5,911.46
Commodities	-	1,045.55	-	1,045.55
Capital Outlays	18,284.55	16,017.85	100,000.00	(83,982.15)
Reserve	-	-	496,775.00	(496,775.00)
Operating Transfers to Other Funds				
Debt Service	78,816.00	79,963.80	79,964.00	(0.20)
Total Expenditures	97,100.55	136,967.71	\$ 676,739.00	\$ (539,771.29)
Receipts Over (Under) Expenditures	137,616.06	110,863.16		
Unencumbered Cash, Beginning	373,511.50	511,127.56		
Unencumbered Cash, Ending	\$ 511,127.56	\$ 621,990.72		

CITY OF FORT SCOTT, KANSAS
FIRE INSURANCE PROCEEDS FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	<u>Actual</u>	<u>Actual</u>
Receipts		
Other Receipts		
Insurance proceeds	<u>\$ 6,000.00</u>	<u>\$ 5,250.00</u>
Total Receipts	<u>6,000.00</u>	<u>5,250.00</u>
Expenditures		
Public Safety		
Contractual services	<u>6,000.00</u>	<u>5,250.00</u>
Total Expenditures	<u>6,000.00</u>	<u>5,250.00</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
20TH CENTURY VETERANS MEMORIAL FUND
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual
Receipts		
Other Receipts		
Donations	\$ -	\$ -
Total Receipts	- -	- -
Expenditures		
General Government		
Contractual services	35.00	- -
Commodities	- -	- -
Total Expenditures	35.00	- -
Receipts Over (Under) Expenditures	(35.00)	- -
Unencumbered Cash, Beginning	<u>13,788.16</u>	<u>13,753.16</u>
Unencumbered Cash, Ending	<u>\$ 13,753.16</u>	<u>\$ 13,753.16</u>

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

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	<u>Actual</u>	<u>Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 100.00	\$ 200.00
Total Receipts	<u>100.00</u>	<u>200.00</u>
Expenditures		
Public Safety		
Capital outlay	<u>484.89</u>	<u>100.00</u>
Total Expenditures	<u>484.89</u>	<u>100.00</u>
Receipts Over (Under) Expenditures	(384.89)	100.00
Unencumbered Cash, Beginning	<u>6,167.64</u>	<u>5,782.75</u>
Unencumbered Cash, Ending	<u>\$ 5,782.75</u>	<u>\$ 5,882.75</u>

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

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017 Actual	2018 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 6,510.00	\$ 7,025.24
Operating Transfers from Other Funds		
Special Parks and Recreation	-	-
Total Receipts	<u>6,510.00</u>	<u>7,025.24</u>
 Expenditures		
Recreation		
Capital outlay	<u>7,693.44</u>	<u>4,862.79</u>
Total Expenditures	<u>7,693.44</u>	<u>4,862.79</u>
Receipts Over (Under) Expenditures	(1,183.44)	2,162.45
Unencumbered Cash, Beginning	<u>3,395.74</u>	<u>2,212.30</u>
Unencumbered Cash, Ending	<u>\$ 2,212.30</u>	<u>\$ 4,374.75</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, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Other Receipts		
Miscellaneous	<u>\$ 2,310.00</u>	<u>\$ 6,880.94</u>
Total Receipts	<u>2,310.00</u>	<u>6,880.94</u>
 Expenditures		
Public Safety		
Contractual services	<u>801.54</u>	-
Commodities	-	-
Capital outlay	<u>-</u>	<u>15,533.81</u>
Total Expenditures	<u>801.54</u>	<u>15,533.81</u>
 Receipts Over (Under) Expenditures	<u>1,508.46</u>	<u>(8,652.87)</u>
 Unencumbered Cash, Beginning	<u>20,502.11</u>	<u>22,010.57</u>
 Unencumbered Cash, Ending	<u>\$ 22,010.57</u>	<u>\$ 13,357.70</u>

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

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Receipts		
Intergovernmental		
State Grant	\$ -	\$ 1,100.00
Other Receipts		
Miscellaneous	- -	- -
Total Receipts	- -	1,100.00
Expenditures		
Public Safety		
- -		
Commodities	1,610.88	476.02
Capital outlay	- -	- -
Total Expenditures	1,610.88	476.02
Receipts Over (Under) Expenditures	(1,610.88)	623.98
Unencumbered Cash, Beginning	<u>3,069.63</u>	<u>1,458.75</u>
Unencumbered Cash, Ending	\$ 1,458.75	\$ 2,082.73

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

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2018

With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	Actual	Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 567.61	\$ -
Total Receipts	<u>567.61</u>	<u>-</u>
Expenditures		
Recreation		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	567.61	-
Unencumbered Cash, Beginning	<u>-</u>	<u>567.61</u>
Unencumbered Cash, Ending	<u>\$ 567.61</u>	<u>\$ 567.61</u>

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, 2018
 With Comparative Actual Amounts for the Year Ended December 31, 2017

	2017	2018
	<u>Actual</u>	<u>Actual</u>
Receipts		
Intergovernmental		
Appropriation from the City	\$ 251,421.60	\$ 247,003.06
Other appropriations	18,689.53	19,208.86
Fines, Forfeitures and Penalties	1,168.15	1,492.82
Use of Property and Money		
Interest	33.67	24.87
Other Receipts		
Donations	2,370.17	1,590.00
Miscellaneous	<u>2,193.22</u>	<u>3,615.64</u>
 Total Receipts	 <u>275,876.34</u>	 <u>272,935.25</u>
 Expenditures		
Recreation		
Personal services	173,589.18	178,400.36
Contractual Services	14,554.26	19,263.60
Commodities	56,477.15	49,287.96
Capital outlay	<u>57,013.84</u>	<u>8,332.00</u>
 Total Expenditures	 <u>301,634.43</u>	 <u>255,283.92</u>
 Receipts Over (Under) Expenditures	 (25,758.09)	 17,651.33
 Unencumbered Cash, Beginning	 <u>195,622.58</u>	 <u>169,864.49</u>
 Unencumbered Cash, Ending	 <u>\$ 169,864.49</u>	 <u>\$ 187,515.82</u>