CITY OF FORT SCOTT, KANSAS

Independent Auditors' Report,
Financial Statement, and
Regulatory Required Supplementary Information
With Federal Compliance Section
For the Year Ended December 31, 2021

CITY OF FORT SCOTT, KANSAS

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CITY OF FORT SCOTT, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis

For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2021
General Fund	$ 1,206,305.48	$ 6,973,065.69	$ 6,714,032.34	$ 1,465,338.83	$ 79,948.05	$ 1,545,286.88
Special Purposes Funds:						
Public Library	-	282,005.87	267,743.00	14,262.87	-	14,262.87
Economic Development	63,242.93	230,629.53	63,122.52	230,749.94	-	230,749.94
Special Streets & Highways	478,500.89	1,375,911.02	1,048,891.97	805,519.94	163,837.10	969,357.04
Special Parks & Recreation	44,945.75	20,773.63	22,663.07	43,056.31	-	43,056.31
Special Alcohol & Drugs	33,880.76	18,914.62	10,699.96	42,095.42	-	42,095.42
E911 Telephone Tax	68,125.43	90,817.35	112,776.54	46,166.24	971.70	47,137.94
Convention and Visitors Bureau	21,357.27	145,348.11	85,654.43	81,050.95	2,679.72	83,730.67
Parks & Recreation Facilities Sales Tax	-	32,723.78	-	32,723.78	-	32,723.78
Street Sales Tax	-	295,136.74	-	295,136.74	-	295,136.74
Equipment Reserve	9,963.34	50,000.00	35,895.09	24,068.25	3,491.00	27,559.25
Capital Improvements	-	34,320.00	34,320.00	-	-	-
Land Bank	1,000.00	-	-	1,000.00	-	1,000.00
EMS Services	307,572.18	902,939.73	1,094,096.43	116,415.48	5,018.93	121,434.41
Recreation	-	430.00	-	430.00	-	430.00
CDBG	-	200,516.50	328,003.00	(127,486.50)	20,200.00	(107,286.35)
Covid Grants	-	587,316.32	200,025.00	387,291.32	-	387,291.32
Bond and Interest Fund						
Debt Service	302,448.19	394,707.58	674,973.41	22,182.36	-	22,182.36
Captial Project Funds						
Laroche Capital Outlay	110,000.00	30,000.00	-	140,000.00	-	140,000.00
CDBG Wall & Scott Building Project	-	-	-	-	-	-
KDH&E River Intake Structure Project	1,619,374.35	247,303.85	1,844,949.00	21,729.20	2,011,186.44	2,032,915.64
YAT Ellis Park Project	61,063.93	-	913.06	60,150.87	-	60,150.87
KDOT - AWOS Runway Lighting	-	-	115,170.00	(115,170.00)	10,000.00	(105,170.00)
Airport Runway Expansion Project	171,605.14	12,434.54	2,850.00	181,189.68	118,204.71	299,394.39
Fire Grant	2,717.75	-	2,717.75	-	-	-
FAA Electric Vault Grant	-	-	-	-	-	-
KDOT Design and Planning	-	-	-	-	-	-
Energy Project	-	-	-	-	-	-

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, 2021

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2021
Captial Project Funds (Continued)						
MIH Grant	$ (14,578.35)	$ 14,578.35	$ -	$ -	$ -	$ -
CDBG Fire Truck	(665,303.79)	685,844.70	5,000.00	15,540.91	-	15,540.91
Business Funds:						
Water Utility	1,114,506.24	3,361,431.40	3,400,069.54	1,075,868.10	161,863.65	1,237,731.75
Wastewater Utility	578,344.10	1,858,312.13	1,935,147.42	501,508.81	20,673.04	522,181.85
Stormwater Utility	108,672.17	259,501.71	225,475.89	142,697.99	20.84	142,718.83
Lake Fort Scott Capital Improvements	-	230,575.00	-	230,575.00	-	230,575.00
Sewer Capital Reserve	351,987.51	350,000.00	609,928.29	92,059.22	337,482.64	429,541.86
Water Capital Reserve	243,382.00	200,000.00	334,455.25	108,926.75	201,981.17	310,907.92
Stormwater Capital Reserve	696,001.00	114,000.00	132,885.02	677,115.98	2,880.00	679,995.98
Trust Funds:						
Unsung Heroes Park	353.28	-	-	353.28	-	353.28
Pednet Grant	16,557.20	1,500.00	13,200.00	4,857.20	-	4,857.20
Fisher Park Improvements	4,504.59	-	-	4,504.59	-	4,504.59
Gunn Park Blitz	-	200.00	-	200.00	-	200.00
Fire Insurance Proceeds	7,125.00	24,135.00	7,785.00	23,475.00	-	23,475.00
20th Century Veterans Memorial	11,988.16	175.00	140.00	12,023.16	-	12,023.16
Airport Day Festival	-	2.83	2.83	-	-	-
Animal Shelter Trust	-	1,000.00	250.00	750.00	-	750.00
Christmas in the Park	-	1,275.00	-	1,275.00	-	1,275.00
GNAT Project	6,035.68	925.00	-	6,960.68	-	6,960.68
Gunn Park Trails	4,717.54	28,220.00	2,465.95	30,471.59	-	30,471.59
Special Law Enforcement Trust	19,493.49	10,444.03	15,645.06	14,292.46	-	14,292.46
Safe Grant	2,552.64	1,200.00	404.93	3,347.71	-	3,347.71
Community Gardens	567.61	-	-	567.61	-	567.61
Hospice Care	27,260.62	975.00	1,433.21	26,802.41	-	26,802.41
High School Tennis Courts	200.00	-	-	200.00	-	200.00
Gunn Park Disc Golf	-	300.00	-	300.00	-	300.00
Total Primary Government	7,016,470.08	19,069,890.01	19,343,784.96	6,742,575.13	3,140,438.99	9,883,014.27

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, 2021

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2021
Total Primary Government	$ 7,016,470.08	$ 19,069,890.01	$ 19,343,784.96	$ 6,742,575.13	$ 3,140,438.99	$ 9,883,014.27
Component Units						
Fort Scott Public Library						
General Fund	253,209.97	334,068.31	266,848.00	320,430.28	-	320,430.28
Total Reporting Entity	$ 7,269,680.05	$ 19,403,958.32	$ 19,610,632.96	$ 7,063,005.41	$ 3,140,438.99	$ 10,203,444.55

Composition of Cash

Primary Government: General Checking Accounts	$ 9,883,014.27
Total Primary Government	9,883,014.27
Component Units: Fort Scott Public Library	
Cash in Bank Accounts	320,430.28
Total Reporting Entity	$ 10,203,444.55

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

Notes to the Financial Statement
For the Year Ended December 31, 2021

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.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing this year for the 2022 budget.

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

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

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

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

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

Deposits and Investments

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

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

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statue 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.

3. DEPOSITS AND INVESTMENTS (Continued)

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, 2021 the City's carrying amount of deposits was $9,883,014.27 and the bank balance was $10,048,370.08. The bank balance was held by one bank resulting in no diversification of credit risk. Of the bank balance, $304,686.37 was covered by federal depository insurance, and $9,743,683.71 was collateralized with securities totaling $9,988,214.65 held by the pledging financial institutions' agents in the City's name.

The carrying amount of the Library's deposits was $320,430.28 and the bank balance was $326,656.55, of which $250,000.00 was coved by FDIC insurance and $76,656.55 was covered by securities totaling $211,888.00 held by the pledging financial institutions' agents in the Library'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.

The City refinanced General Obligation bonds Series 2009 through 2012 totaling $3,900,000 outstanding by issuing 2021 Series A General Obligation bonds totaling $3,805,000 on February 18, 2021. Proceeds of the bonds were used to pay the principal and accrued interest on the redeemed bonds.

4. LONG-TERM OBLIGATIONS (Continued)

Sources and uses of the 2021 A Bonds were as follows:

Sources:	
Principal Amount of the Bonds	$3,805,000.00
Original Issue Premium	182,530.95
Total Sources	$3,987,530.95
Uses:	
Deposit to Redemption Fund	$3,919,729.88
Cost of Issuance	58,288.57
Underwriter's Discount	9,512.00
Total Uses	$3,987,530.45

The cash flows of the new debt compared to the refunded debt results in a savings of $108,162.85 with a present value of savings of $109,266.34 which represents the net present value of the old debt service requirements and the new debt service requirements discounted at the effective.

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

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, 2021, 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, 2021, consisted of vacation and sick pay in the amount of $776,326.48.

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

5. DEFINED BENEFIT PENSION PLANS (Continued)

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 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $242,261.13 for KPERS and $339,905.86 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $1,765,520 and $2,524,1201 for KP&F. The net pension liability totaling $7,799,450,285 was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2021. 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 contribution to the pension plan was $14,041.64.

The City Library's share of the net pension liability was $98,792.

6. SALES TO MAJOR CUSTOMER - ENTERPRISE FUNDS

During 2021, approximately 50% of the total cubic feet of water and 37% of water sales in the Water Utility Fund were to Consolidated Rural Water District #2, Inc., Bourbon County, Kansas.

7. RISK MANAGEMENT

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

8. DISCLOSURES FOR RELATED MUNICIPAL ENTITIES

FORT SCOTT PUBLIC LIBRARY

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

9. INTERFUND TRANSFERS

Operating transfers were as follows:

Transfer To Fund	Transfer From Fund	K.S.A. Statutory Authority	Amount
Special Streets & Highways	General	12-1,119	$ 500,000.00
Debt Service	General	(1)	30,000.00
Equipment Reserve	General	12-1,117	50,000.00
Capital Improvement	General	12-1,118	34,320.00
LaRoche Capital Outlay	General	(2)	10,000.00
Lake Fort Scott Capital Improvement	Water Utility	12-825d	230,575.00
Water Capital Reserve	Water Utility	12-825d	200,000.00
Sewer Capital Reserve	Wastewater Utility	12-825d	350,000.00
Stormwater Capital Reserve	Stormwater Utility	12-825d	114,000.00

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

10. CAPITAL PROJECTS

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

	Project Authorization	Expenditures to Date
LaRoche Capital Outlay Project (Fund 216)		
Project Still in Progress		
Grant	$ 90,000.00	
Reimbursements or Transfers	140,000.00	
Totals	$ 230,000.00	$ -
KDH&E River Intake Structure Project (Fund 300)		
Project Still in Progress		
Proceeds from Temporary Notes	$ 4,925,935.75	
Reimbursements or Transfers	247,303.85	
Totals	$ 5,173,239.60	$ 5,151,510.40

10. CAPITAL PROJECTS (Continued)

	Project Authorization	Expenditures to Date
YAT Ellis Park Project (Fund 309)		
Project still in progress		
Miscellaneous	$ 801,726.13	
Reimbursements or Transfers	7,978.00	
Totals	$ 809,704.13	$ 749,553.26
KDOT-AWOS Runway Lighting Project (Fund 319)		
Project Completed		
Intergovernmental Grant	$ 115,170.00	
Reimbursements or Transfers	31,836.00	
Totals	$ 147,006.00	$ 147,006.00
Airport Runway Expansion Project (Fund 322)		
Project still in progress		
Intergovernmental grant	$ 128,900.03	
Reimbursements or Transfers	643,302.64	
Totals	$ 772,202.67	$ 591,012.99
Fire Equipment Grant (Fund 326)		
Project Completed		
Intergovernmental grant	$ 99,524.00	
Reimbursements or Transfers	7,476.00	
Totals	$ 107,000.00	$ 96,715.00
MIH Grant Project (Fund 331)		
Project Completed		
Grants	$ 247,303.82	
Reimbursements or Transfers	2,371.18	
Totals	$ 249,675.00	$ 249,675.00
CDBG Fire Truck Project (Fund 332)		
Project Still in Progress		
Grants	$ 663,303.00	
Proceeds for Capital lease	728,650.00	
Reimbursements or Transfers	26,541.70	
Totals	$ 1,418,494.70	$ 1,402,953.79

11. BUDGET AMENDMENTS

The budgets for the following funds were amended as follows:

Special Streets & Highways Fund	Original Budget	Amended Budget
Cash Receipts		
Sales Tax	$ -	$ 383,000
Intergovernmental	176,590	235,000
Other Receipts	-	-
Operating Transfers from Other Funds	500,000	500,000
Total Receipts	676,590	1,118,000
Unencumbered Cash, January 1	121,428	121,428
Resources Available	$ 798,018	$ 1,239,428
Expenditures		
Public Streets	$ 717,850	$ 1,357,991
Total Expenditures	$ 717,850	$ 1,357,991

Special Parks & Recreation Fund	Original Budget	Amended Budget
Cash Receipts		
Other Receipts	$ 18,362	$ 12,850
Total Receipts	18,362	12,850
Unencumbered Cash, January 1	-	44,946
Resources Available	$ 18,362	$ 57,796
Expenditures		
Recreation	$ 18,362	$ 57,796
Total Expenditures	$ 18,362	$ 57,796

Convention and Vistors Bureau Fund	Original Budget	Amended Budget
Cash Receipts		
Intergovernmental	$ 65,000	$ 140,000
Total Receipts	65,000	140,000
Unencumbered Cash, January 1	157	21,357
Resources Available	$ 65,157	$ 161,357
Expenditures		
Economic Development	$ 65,157	$ 120,000
Operating Transfers to Other Funds	-	-
Total Expenditures	$ 65,157	$ 120,000

11. BUDGET AMENDMENTS (Continued)

Water Utility Fund	Original Budget	Amended Budget
Cash Receipts		
Charges for Services	$ 2,750,557	$ 2,967,000
Other Charges	90,000	179,000
Nonoperating Revenue	-	-
Total Receipts	2,840,557	3,146,000
Unencumbered Cash, January 1	931,925	1,115,406
Resources Available	$ 3,772,482	$ 4,261,406
Expenditures		
Water Production	$ 791,238	$ 791,238
Water Distribution	525,407	525,406
Water Administration	370,400	453,801
Water Lake Maintenance	102,100	102,100
Engineering	68,000	250,000
Reserve	150,000	250,000
Debt Service on GO Bonds	-	-
Operating Transfers to Other Funds	1,017,959	973,935
Total Expenditures	$ 3,025,104	$ 3,346,480

Wastewater Utility Fund	Original Budget	Amended Budget
Cash Receipts		
Charges for Services	$ 2,750,557	$ 1,847,000
Nonoperating Revenue	90,000	8,000
Operating Transfers from Other Funds	-	-
Total Receipts	2,840,557	1,855,000
Unencumbered Cash, January 1	931,925	578,344
Resources Available	$ 3,772,482	$ 2,433,344
Expenditures		
Wastewater Plant	$ 492,256	$ 584,854
Wastewater Collections	273,700	259,184
Wastewater Administration	298,600	355,000
Engineering	68,000	-
Operating Transfers to Other Funds	350,000	750,962
Debt Service on GO Bonds	345,925	-
Total Expenditures	$ 1,828,481	$ 1,950,000

12. CONTINGENCIES

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may

arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

13. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2021 through June 16, 2022 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.

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:

Issue	Interest Rates	Amount of Issue	Date of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2009 - Streets / Waterline	1.90% - 4.20%	2,005,000	6/1/2009	10/1/2024	$ 490,000	$ -	$ 490,000	$ -	$ -
Series 2010-A	1.75% - 3.75%	1,295,000	4/1/2010	10/1/2024	210,000	-	210,000	-	-
Series 2011-A	1.50% - 3.35%	775,000	3/1/2011	10/1/2021	95,000	-	95,000	-	-
Series 2011-B	1.25% - 2.05%	3,900,000	12/1/2011	9/1/2021	450,000	-	450,000	-	-
Series 2012-A	2.00% - 2.25%	5,620,000	3/6/2012	8/1/2025	2,260,000	-	2,260,000	-	23,418
Series 2012-B	1.00% - 1.75%	1,795,000	8/7/2012	10/1/2022	395,000	-	395,000	-	-
Series 2016	2.00%-3.125%	5,135,000	6/27/2016	10/1/2045	4,620,000	-	145,000	4,475,000	134,694
Series 2021	2.50%	3,805,000	2/28/2021	10/1/2025	-	3,805,000	1,325,000	2,480,000	58,925
Total General Obligation Bonds					8,520,000	3,805,000	5,370,000	6,955,000	217,037
Temporary Notes									
Series 2019-1	1.50%	4,925,000	12/19/2019	6/1/2022	4,925,000	-	-	4,925,000	73,875
Revolving Loans, Kansas Department of Health and Environment & Transportation									
WWTP Improvements-C20 134402	3.49%	2,169,247	3/8/2001	2/1/2026	147,488	-	97,473	50,015	4,304
Brick Streets and Sidewalks-TR0076	4.00%	400,000	5/6/2008	8/1/2027	89,271	-	11,374	77,897	3,580
Total Revolving Loans					236,759	-	108,847	127,912	7,884
Capital Leases									
Golf Course	4.00%	396,249	5/1/2012	4/1/2021	15,914	-	15,914	-	133
Trolly	2.49%	80,000	5/2/2016	5/1/2022	21,132	-	14,000	7,132	396
Golf Equipment	3.07%	132,835	2/1/2017	3/1/2021	65,978	-	65,978	-	-
Pumper Truck	3.19%	462,405	11/1/2019	10/1/2029	421,344	-	41,158	380,186	13,441
Energy equipment	3.05%	1,534,077	12/12/2019	10/1/1939	1,483,428	-	35,097	1,448,331	45,245
Fire Truck	1.94%	728,650	12/22/2020	7/1/2030	728,650	-	72,737	655,913	7,397
Golf Equipment	2.74%	153,307	3/1/2021	3/1/2025	-	153,307	17,641	135,666	-
Total Capital Leases					2,736,446	153,307	262,525	2,627,228	66,612
					$ 16,418,205	$ 3,958,307	$ 5,741,372	$ 14,635,140	$ 365,408

Issue	2022	2023	2024	2025	2026	2027 2031	2032 2036	2037 2041	2042 2046	Totals
Principal										
General Obligation Bonds	$ 950,000	$ 760,000	$ 780,000	$ 605,000	$ 165,000	$ 900,000	$ 1,035,000	$ 1,205,000	$ 555,000	$ 6,955,000
Temporary Notes	4,925,000	-	-	-	-	-	-	-	-	4,925,000
Revolving Loans, Kansas Department of Health & Environment & Transportation	61,846	12,305	12,798	13,312	13,845	13,806	-	-	-	127,912
Capital Leases	169,571	169,209	176,196	261,225	175,665	805,679	490,682	379,002	-	2,627,229
Total Principal	$ 6,106,417	$ 941,514	$ 968,994	$ 879,537	$ 354,510	$ 1,719,485	$ 1,525,682	$ 1,584,002	$ 555,000	$ 14,635,141
Interest										
General Obligation Bonds	$ 193,794	$ 169,294	$ 150,294	$ 130,794	$ 115,669	$ 505,219	$ 362,569	$ 197,419	$ 43,906	$ 1,868,958
Temporary Notes	36,938	-	-	-	-	-	-	-	-	36,938
Revolving Loans, Kansas Department of Health & Environment & Transportation	3,996	2,649	2,156	1,643	1,109	554	-	-	-	12,107
Capital Leases	72,816	68,526	64,164	59,496	52,539	190,773	104,669	23,593	-	636,576
Total Interest	$ 307,544	$ 240,469	$ 216,614	$ 191,933	$ 169,317	$ 696,546	$ 467,238	$ 221,012	$ 43,906	$ 2,554,579
Total Principal and Interest	$ 6,413,961	$ 1,181,983	$ 1,185,608	$ 1,071,470	$ 523,827	$ 2,416,031	$ 1,992,920	$ 1,805,014	$ 598,906	$ 17,189,720

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION

Schedule 1

CITY OF FORT SCOTT, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 8,382,584.00	$ 73,885.24	$ 8,456,469.24	$ 6,699,078.22	$ (1,757,391.02)
Special Purposes Funds:					
Public Library	267,743.00	-	267,743.00	267,743.00	-
Economic Development	93,750.00	-	93,750.00	63,122.52	(30,627.48)
Special Streets & Highways	1,357,991.00	-	1,357,991.00	1,048,891.97	(309,099.03)
Special Parks & Recreation	57,796.00	-	57,796.00	22,663.07	(35,132.93)
Special Alcohol & Drugs	26,041.00	-	26,041.00	10,699.96	(15,341.04)
E911 Telephone Tax	145,334.00	-	145,334.00	112,776.54	(32,557.46)
Convention and Visitors Bureau	120,000.00	-	120,000.00	85,654.43	(34,345.57)
EMS Services	1,098,000.00	-	1,098,000.00	1,094,096.43	(3,903.57)
Bond and Interest Fund					
Debt Service	2,433,327.00	-	2,433,327.00	674,973.41	(1,758,353.59)
Business Funds:					
Water Utility	3,346,480.00	110,858.44	3,457,338.44	3,400,069.54	(57,268.90)
Wastewater Utility	1,950,000.00	-	1,950,000.00	1,935,147.42	(14,852.58)
Stormwater Utility	282,797.00	-	282,797.00	225,475.89	(57,321.11)
	$ 19,561,843.00				

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 1,448,041.53	$ 1,502,878.45	$ 1,552,680.00	$ (49,801.55)
Delinquent	41,944.05	124,182.92	50,000.00	74,182.92
Motor vehicle	181,671.09	213,626.77	188,503.00	25,123.77
Special assessments	6,216.52	20,956.15	10,000.00	10,956.15
Sales tax	3,269,525.59	3,101,991.22	3,150,000.00	(48,008.78)
Payments in lieu of taxes	36,096.72	37,417.94	33,000.00	4,417.94
Intergovernmental				
State special alcohol tax	14,976.71	18,914.63	18,362.00	552.63
Utility franchise taxes	842,728.47	888,018.60	850,000.00	38,018.60
KDOT STEP Grant-Federal	1,418.87	2,324.72	5,000.00	(2,675.28)
DOJ Vest Grant	572.08	-	-	-
Federal grants	30,000.00	8,134.00	-	8,134.00
Licenses and Permits				
Licenses and permits	25,437.00	20,715.00	20,000.00	715.00
Other fees	-	-	2,000.00	(2,000.00)
Fines, Forfeitures and Penalties				
Municipal court fines	62,462.76	70,909.11	130,000.00	(59,090.89)
Charges for Services				
Shelter House Rental & Camping fee:	9,470.00	16,155.00	10,000.00	6,155.00
Memorial Hall receipts	-	-	1,000.00	(1,000.00)
Lease income	-	360.00	-	360.00
Aquatic Center receipts	14,181.25	43,702.76	60,000.00	(16,297.24)
Baseball complex receipts	25,464.03	26,695.65	50,000.00	(23,304.35)
Golf course receipts	242,854.87	318,901.75	200,000.00	118,901.75
Buck Run Com Center receipts	25,192.46	108,593.01	40,000.00	68,593.01
Airport revenue	139,881.43	179,043.94	200,000.00	(20,956.06)
Use of Money and Property				
Interest earned	1,861.41	1,941.74	1,000.00	941.74
Sales of property	-	-	20,000.00	(20,000.00)
Other Income				
Miscellaneous	24,336.84	17,851.09	415,000.00	(397,148.91)
Reimbursed Expenses	134,335.80	58,329.45	50,000.00	8,329.45
Ballfield Reimbursement from USD	58,744.69	97,421.79	40,000.00	57,421.79
Mercy Hospital participation	-	-		-
Dispatching services	98,000.00	94,000.00	100,000.00	(6,000.00)
Total Receipts	6,735,414.17	6,973,065.69	$ 7,196,545.00	$ (223,479.31)

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Expenditures				
City Commission				
Contractual services	$ 23,154.19	$ 24,758.04	$ 1,200.00	$ 23,558.04
Commodities	2,575.14	586.16	2,000.00	(1,413.84)
City Manager				
Personal services	55,751.33	67,655.72	56,900.00	10,755.72
Contractual services	15,520.39	6,574.27	6,500.00	74.27
Commodities	486.33	826.04	3,500.00	(2,673.96)
Capital outlay	-	86.00	-	86.00
City Attorney				
Personal services	355.44	14.00	-	14.00
Contractual services	233,211.25	89,707.61	200,000.00	(110,292.39)
Commodities	342.75	182.25	1,000.00	(817.75)
Finance				
Personal services	101,590.21	106,000.84	108,510.00	(2,509.16)
Contractual services	13,291.33	10,254.69	15,000.00	(4,745.31)
Commodities	3,340.98	1,299.83	3,500.00	(2,200.17)
Capital outlay	788.38	-	-	-
Human Resources				
Personal services	33,542.89	32,126.44	34,035.00	(1,908.56)
Contractual services	16,407.27	11,581.32	20,000.00	(8,418.68)
Commodities	1,041.88	790.21	1,200.00	(409.79)
Capital outlay	39.83	-	-	-
City Clerk				
Personal services	39,120.01	34,454.17	34,100.00	354.17
Contractual services	2,671.55	4,856.70	3,500.00	1,356.70
Commodities	2,285.81	1,859.08	2,600.00	(740.92)
Capital outlay	38.80	-	-	-
Economic Development				
Personal services	119,440.08	83,561.22	122,133.00	(38,571.78)
Contractual services	40,057.17	57,850.19	50,000.00	7,850.19
Commodities	749.28	480.98	2,000.00	(1,519.02)
Capital outlay	-	-	-	-
Municipal Court				
Personal services	55,067.47	55,095.86	56,000.00	(904.14)
Contractual services	4,277.38	5,592.08	5,500.00	92.08
Commodities	48.08	63.82	200.00	(136.18)
Information Systems				
Personal services	60,000.80	35,736.94	62,011.00	(26,274.06)
Contractual services	24,217.21	20,580.73	30,000.00	(9,419.27)
Commodities	69.28	1,740.20	1,000.00	740.20
Capital outlay	-	4,495.31	-	4,495.31
General Government				
Contractual services	298,004.11	351,702.23	320,000.00	31,702.23
Commodities	14,905.41	19,443.19	20,000.00	(556.81)
Capital outlay	6,850.04	15,811.98	-	15,811.98

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Expenditures				
Police				
Personal services	$ 1,247,650.18	$ 1,280,750.48	$ 1,335,300.00	$ (54,549.52)
Contractual services	62,280.54	69,517.88	80,000.00	(10,482.12)
Commodities	59,410.54	101,300.02	80,000.00	21,300.02
Capital outlay	12,205.17	66,424.97	80,000.00	(13,575.03)
Fire				
Personal services	873,573.93	828,199.93	832,000.00	(3,800.07)
Contractual services	60,652.37	53,248.93	70,000.00	(16,751.07)
Commodities	65,958.81	63,948.20	70,000.00	(6,051.80)
Capital outlay	15,018.64	21,648.90	10,000.00	11,648.90
Communications				
Personal services	498,133.56	489,407.54	522,100.00	(32,692.46)
Contractual services	10,383.66	24,338.27	15,000.00	9,338.27
Commodities	2,467.22	2,617.83	5,000.00	(2,382.17)
Capital outlay	74.66	-	-	-
Animal Control				
Personal services	41,908.66	39,535.30	44,770.00	(5,234.70)
Contractual services	3,439.22	3,609.41	5,000.00	(1,390.59)
Commodities	1,809.62	6,245.26	4,000.00	2,245.26
Capital outlay	-	392.85	-	392.85
City Codes				
Personal services	182,575.47	121,327.80	172,360.00	(51,032.20)
Contractual services	68,413.18	259,005.88	110,000.00	149,005.88
Commodities	7,085.24	8,404.55	11,000.00	(2,595.45)
Capital outlay	-	885.14	-	885.14
Airport				
Personal services	79,586.35	92,942.86	76,678.00	16,264.86
Contractual services	35,683.33	47,160.65	40,000.00	7,160.65
Commodities	86,693.22	196,767.73	150,000.00	46,767.73
Capital outlay	-	931.40	-	931.40
Parks				
Personal services	115,604.55	139,531.22	124,138.00	15,393.22
Contractual services	39,404.21	47,366.81	40,000.00	7,366.81
Commodities	42,496.89	38,408.55	49,900.00	(11,491.45)
Capital outlay	372.00	9,875.92	-	9,875.92
Ballfield				
Personal services	40,753.03	35,433.41	44,000.00	(8,566.59)
Contractual services	28,665.51	31,961.60	65,100.00	(33,138.40)
Commodities	7,535.30	20,790.69	30,000.00	(9,209.31)
Capital outlay	-	-	20,000.00	(20,000.00)
Aquatic Center				
Personal services	41,323.37	50,040.29	66,300.00	(16,259.71)
Contractual services	11,605.08	13,448.40	17,000.00	(3,551.60)
Commodities	11,054.79	20,564.98	27,000.00	(6,435.02)
Capital outlay	4,250.00	6,523.35	10,000.00	(3,476.65)

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Expenditures				
Golf Course				
Personal services	$ 235,085.28	$ 208,501.53	$ 248,000.00	$ (39,498.47)
Contractual services	32,545.81	31,841.90	45,000.00	(13,158.10)
Commodities	73,687.61	91,963.01	95,500.00	(3,536.99)
Capital outlay	2,006.94	6,133.85	-	6,133.85
Buck Run Community Center				
Personal services	17,139.26	15,670.97	22,190.00	(6,519.03)
Contractual services	105,157.87	178,627.14	119,600.00	59,027.14
Commodities	10,912.60	17,199.06	17,500.00	(300.94)
Capital outlay	6,777.10	-	-	-
Grand Memorial Hall				
Contractual services	6,370.87	15,554.39	14,250.00	1,304.39
Commodities	1,639.64	7,782.53	1,600.00	6,182.53
Capital outlay	-	-	-	-
Reserve	-	-	1,108,550.00	(1,108,550.00)
Debt Service				
Lease payments	-	263,158.74	16,359.00	246,799.74
Revolving Loans				
Principal				
Interest and fees				
Operating Transfers to Other Funds				
Special Streets & Highways	500,000.00	500,000.00	500,000.00	-
Debt Service	309,020.00	30,000.00	602,000.00	(572,000.00)
Equipment Reserve	50,000.00	50,000.00	36,000.00	14,000.00
Capital Improvements	-	34,320.00	135,000.00	(100,680.00)
Laroche Capital Outlay	110,000.00	10,000.00	-	10,000.00
Fire Grant	-	-	-	-
FAA Electric Vault Grant	-	-	52,000.00	(52,000.00)
KDOT Design and Planning	-	-	-	-
Subtotal			8,382,584.00	
Adjustments for Qualifying for Budget Credits				
Grants	-	-	8,134.00	(8,134.00)
Reimbursements in excess of budget	-	-	65,751.24	(65,751.24)
Total Expenditures	6,387,563.26	6,699,078.22	$ 8,456,469.24	$(1,757,391.02)
Receipts Over (Under) Expenditures	346,950.91	273,987.47		
Unencumbered Cash, Beginning	859,354.57	1,206,305.48		
Unencumbered Cash, Ending	$ 1,206,305.48	$ 1,465,338.83		

CITY OF FORT SCOTT, KANSAS
PUBLIC LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 223,680.21	$ 230,965.83	$ 238,618.00	$ (7,652.17)
Delinquent	6,253.12	18,641.85	-	18,641.85
Motor vehicle tax	27,061.42	32,398.19	29,125.00	3,273.19
Total Receipts	256,994.75	282,005.87	$ 267,743.00	$ 14,262.87
Expenditures				
Recreation				
Appropriation to Library Board	256,994.75	267,743.00	$ 267,743.00	$ -
Total Expenditures	256,994.75	267,743.00	$ 267,743.00	$ -
Receipts Over (Under) Expenditures	-	14,262.87		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 14,262.87		

CITY OF FORT SCOTT, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Use of Property and Money				
Lease Income	$ 166,193.51	$ -	$ 45,400.00	$ (45,400.00)
Sales of property	-	230,087.50	-	230,087.50
Other Receipts				
Miscellaneous	8,822.35	542.03	-	542.03
Total Receipts	175,015.86	230,629.53	$ 45,400.00	$ 185,229.53
Expenditures				
Economic Development				
Contractual services	111,518.61	63,122.52	$ 33,750.00	$ 29,372.52
Commodities	254.32	-	60,000.00	(60,000.00)
Capital outlay	-	-	-	-
Reserve	-	-	-	-
Total Expenditures	111,772.93	63,122.52	$ 93,750.00	$ (30,627.48)
Receipts Over (Under) Expenditures	63,242.93	167,507.01		
Unencumbered Cash, Beginning	-	63,242.93		
Unencumbered Cash, Ending	$ 63,242.93	$ 230,749.94		

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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Sales tax	$ -	$ 400,627.82	$ 383,000.00	$ 17,627.82
Intergovernmental				
State gasoline tax	201,171.10	222,704.30	235,000.00	(12,295.70)
State connecting links	12,348.50	12,331.51	-	12,331.51
Other Receipts				
Reimbursed expenses	740.48	240,247.39	-	240,247.39
Operating Transfer from Other Fund				
General	500,000.00	500,000.00	500,000.00	-
Total Receipts	714,260.08	1,375,911.02	$ 1,118,000.00	$ 257,911.02
Expenditures				
Public Streets				
Personal services	327,023.63	350,694.43	$ 389,000.00	$ (38,305.57)
Contractual services	24,200.74	108,536.95	85,000.00	23,536.95
Commodities	80,868.87	210,548.52	221,000.00	(10,451.48)
Capital outlay	124,668.87	379,112.07	662,991.00	(283,878.93)
Total Expenditures	556,762.11	1,048,891.97	$ 1,357,991.00	$ (309,099.03)
Receipts Over (Under) Expenditures	157,497.97	327,019.05		
Unencumbered Cash, Beginning	321,002.92	478,500.89		
Unencumbered Cash, Ending	$ 478,500.89	$ 805,519.94		

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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	$ 14,976.70	$ 18,914.63	$ 12,850.00	$ 6,064.63
Other Receipts				
Miscellaneous	21,566.60	1,859.00	-	1,859.00
Total Receipts	36,543.30	20,773.63	$ 12,850.00	$ 7,923.63
Expenditures				
Recreation				
Contractual services	-	2,594.37	$ 57,796.00	$ (55,201.63)
Capital outlay	16,364.57	20,068.70	-	20,068.70
Total Expenditures	16,364.57	22,663.07	$ 57,796.00	$ (35,132.93)
Receipts Over (Under) Expenditures	20,178.73	(1,889.44)		
Unencumbered Cash, Beginning	24,767.02	44,945.75		
Unencumbered Cash, Ending	$ 44,945.75	$ 43,056.31		

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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	$ 14,976.68	$ 18,914.62	$ 18,362.00	$ 552.62
Total Receipts	14,976.68	18,914.62	$ 18,362.00	$ 552.62
Expenditures				
Public Safety				
Contractual services	5,500.00	10,699.96	$ 26,041.00	$ (15,341.04)
Capital outlay	10,425.00	-	-	-
Total Expenditures	15,925.00	10,699.96	$ 26,041.00	$ (15,341.04)
Receipts Over (Under) Expenditures	(948.32)	8,214.66		
Unencumbered Cash, Beginning	34,829.08	33,880.76		
Unencumbered Cash, Ending	$ 33,880.76	$ 42,095.42		

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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Special telephone tax	$ 88,962.78	$ 90,220.02	$ 83,000.00	$ 7,220.02
Other Receipts				
Miscellaneous	-	597.33	-	597.33
Total Receipts	88,962.78	90,817.35	$ 83,000.00	$ 7,817.35
Expenditures				
Public Safety				
Contractual services	74,760.85	92,755.22	$ 80,000.00	$ 12,755.22
Capital outlay	5,410.42	20,021.32	65,334.00	(45,312.68)
Total Expenditures	80,171.27	112,776.54	$ 145,334.00	$ (32,557.46)
Receipts Over (Under) Expenditures	8,791.51	(21,959.19)		
Unencumbered Cash, Beginning	59,333.92	68,125.43		
Unencumbered Cash, Ending	$ 68,125.43	$ 46,166.24		

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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State guest tax	$ 98,506.01	$ 140,450.15	$ 140,000.00	$ 450.15
Other Receipts				
Miscellaneous	731.09	4,897.96	-	4,897.96
Total Receipts	99,237.10	145,348.11	$ 140,000.00	$ 5,348.11
Expenditures				
Economic Development				
Personal services	50,194.38	60,873.16	$ 65,000.00	$ (4,126.84)
Contractual services	24,769.54	21,061.79	35,000.00	(13,938.21)
Commodities	2,916.00	3,612.34	20,000.00	(16,387.66)
Capital outlay	-	107.14	-	107.14
Operating Transfers to Other Fund				
Debt Service	-	-	-	-
Total Expenditures	77,879.83	85,654.43	$ 120,000.00	$ (34,345.57)
Receipts Over (Under) Expenditures	21,357.27	59,693.68		
Unencumbered Cash, Beginning	-	21,357.27		
Unencumbered Cash, Ending	$ 21,357.27	$ 81,050.95		

CITY OF FORT SCOTT, KANSAS
PARKS & COMMUNITY FACILITIES SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Sales tax	$ -	$ 32,723.78	$ -	$ 32,723.78
Total Receipts	-	32,723.78	$ -	$ 32,723.78
Expenditures				
Public Recreation				
Personal services	-	-	$ -	$ -
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	32,723.78		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 32,723.78		

CITY OF FORT SCOTT, KANSAS
STREET SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Sales tax	$ -	$ 295,136.74	$ -	$ 295,136.74
Total Receipts	-	295,136.74	$ -	$ 295,136.74
Expenditures				
Public Streets				
Personal services	-	-	$ -	$ -
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	295,136.74		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 295,136.74		

CITY OF FORT SCOTT, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Operating Transfers from Other Funds		
General	$ 50,000.00	$ 50,000.00
Total Receipts	50,000.00	50,000.00
Expenditures		
General Government		
Capital outlay	40,036.66	35,895.09
Total Expenditures	40,036.66	35,895.09
Receipts Over (Under) Expenditures	9,963.34	14,104.91
Unencumbered Cash, Beginning	-	9,963.34
Unencumbered Cash, Ending	$ 9,963.34	$ 24,068.25

CITY OF FORT SCOTT, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Operating Transfers from Other Funds		
General	$ -	$ 34,320.00
Total Receipts	-	34,320.00
Expenditures		
General Government		
Capital outlay	-	34,320.00
Total Expenditures	-	34,320.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF FORT SCOTT, KANSAS
LAND BANK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,000.00	1,000.00
Unencumbered Cash, Ending	$ 1,000.00	$ 1,000.00

CITY OF FORT SCOTT, KANSAS
EMS SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Reimbursements from Bourbon Count	$ 979,290.50	$ 897,644.00	$ 964,248.00	$ (66,604.00)
Intergovernmental				
Federal grant	-	4,067.00	-	
Other Receipts				
Miscellaneous	474.74	1,228.73	-	
Total Receipts	979,765.24	902,939.73	$ 964,248.00	$ (66,604.00)
Expenditures				
Public Health				
Personal services	761,283.87	819,176.53	$ 853,000.00	$ (33,823.47)
Contractual services	23,747.66	27,918.24	20,000.00	7,918.24
Commodities	52,155.36	94,111.85	75,000.00	19,111.85
Capital outlay	15,024.99	152,889.81	150,000.00	2,889.81
Total Expenditures	852,211.88	1,094,096.43	$ 1,098,000.00	$ (3,903.57)
Receipts Over (Under) Expenditures	127,553.36	(191,156.70)		
Unencumbered Cash, Beginning	180,018.82	307,572.18		
Unencumbered Cash, Ending	$ 307,572.18	$ 116,415.48		

CITY OF FORT SCOTT, KANSAS
RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Buck Run Com Center receipts	$ -	$ 430.00	$ -	$ 430.00
Total Receipts	-	430.00	$ -	$ 430.00
Expenditures				
Recreation				
Personal services	-	-	$ -	$ -
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	$ -	$ -
Receipts Over (Under) Expenditures	-	430.00		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 430.00		

CITY OF FORT SCOTT, KANSAS
CDBG FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
Federal Grant	13,300.00	181,516.50
Other Receipts		
Miscellaneous	-	19,000.00
Total Receipts	13,300.00	200,516.50
Expenditures		
Economic Development		
Contractual services	279,009.35	328,003.00
Total Expenditures	279,009.35	328,003.00
Receipts Over (Under) Expenditures	(265,709.35)	(127,486.50)
Unencumbered Cash, Beginning	265,709.35	-
Unencumbered Cash, Ending	$ -	$ (127,486.50)

CITY OF FORT SCOTT, KANSAS
COVID GRANTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
Covid grant	$ 142,000.00	$ 587,316.32
Total Receipts	142,000.00	587,316.32
Expenditures		
Public Health		
Contractual	142,000.00	200,025.00
Total Expenditures	142,000.00	200,025.00
Receipts Over (Under) Expenditures	-	387,291.32
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 387,291.32

CITY OF FORT SCOTT, KANSAS
DEBT SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 242,181.13	$ 250,181.73	$ 258,469.00	$ (8,287.27)
Delinquent	7,009.31	20,547.55	-	20,547.55
Motor vehicle	30,338.22	35,689.43	31,526.00	4,163.43
Other Receipts				
Proceeds from bonds	-	58,288.87	-	
Operating Transfers from Other Funds				
General	309,020.00	30,000.00	602,000.00	(572,000.00)
Convention and Visitors Bureau	-	-	-	-
Water Utility	817,200.00	-	817,959.00	(817,959.00)
Wastewater Utility	352,157.00	-	354,925.00	(354,925.00)
Stormwater Utility	59,375.00	-	57,625.00	(57,625.00)
Total Receipts	1,817,280.66	394,707.58	$ 2,122,504.00	$(1,786,085.29)
Expenditures				
Debt Service on GO Bonds				
Principal	1,454,000.00	653,950.00	$ 1,781,436.00	$(1,127,486.00)
Interest	258,666.26	21,023.41		21,023.41
Debt Service on Temporary Notes				
Interest	69,635.47	-		-
Debt Service on Revolving loans				
Principal	105,093.82	-	116,508.00	(116,508.00)
Interest	11,637.32	-		-
Other	-	-		-
Debt Service Lease Purchasea	247,172.61	-	235,383.00	(235,383.00)
Miscellaneous	1,902.03	-	300,000.00	(300,000.00)
Total Expenditures	2,139,107.51	674,973.41	$ 2,433,327.00	$(1,758,353.59)
Receipts Over (Under) Expenditures	(321,826.85)	(280,265.83)		
Unencumbered Cash, Beginning	624,275.04	302,448.19		
Unencumbered Cash, Ending	$ 302,448.19	$ 22,182.36		

CITY OF FORT SCOTT, KANSAS
LAROCHE CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Reimbursed Expenses	$ -	$ 20,000.00
Operating Transfers from Other Funds		
General	110,000.00	10,000.00
Total Receipts	110,000.00	30,000.00
Expenditures		
Recreation		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	110,000.00	30,000.00
Unencumbered Cash, Beginning	-	110,000.00
Unencumbered Cash, Ending	$ 110,000.00	$ 140,000.00

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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
Federal Grant	$ -	$ -
Other Receipts		
Miscellaneous	-	-
Total Receipts	-	-
Expenditures		
General Government		
Capital outlay	627.30	-
Total Expenditures	627.30	-
Receipts Over (Under) Expenditures	(627.30)	-
Unencumbered Cash, Beginning	627.30	-
Unencumbered Cash, Ending	$ -	$ -

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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Reimbursed Expenses	$ -	$ 247,303.85
Total Receipts	-	247,303.85
Expenditures		
Public Works		
Capital outlays	684,059.50	1,844,949.00
Total Expenditures	684,059.50	1,844,949.00
Receipts Over (Under) Expenditures	(684,059.50)	(1,597,645.15)
Unencumbered Cash, Beginning	2,303,433.85	1,619,374.35
Unencumbered Cash, Ending	$ 1,619,374.35	$ 21,729.20

CITY OF FORT SCOTT, KANSAS
YAT ELLIS PARK PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Recreation		
Contractual services	1,408.61	913.06
Capital outlay	-	-
Total Expenditures	1,408.61	913.06
Receipts Over (Under) Expenditures	(1,408.61)	(913.06)
Unencumbered Cash, Beginning	62,472.54	61,063.93
Unencumbered Cash, Ending	$ 61,063.93	$ 60,150.87

CITY OF FORT SCOTT, KANSAS
KDOT - AWOS RUNWAY LIGHTING FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual services	31,836.00	-
Capital outlay	-	115,170.00
Total Expenditures	31,836.00	115,170.00
Receipts Over (Under) Expenditures	(31,836.00)	(115,170.00)
Unencumbered Cash, Beginning	31,836.00	-
Unencumbered Cash, Ending	$ -	$ (115,170.00)

CITY OF FORT SCOTT, KANSAS
AIRPORT RUNWAY EXPANSION PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 103,693.78	$ 12,434.54
Intergovernmental		
Federal Grant	128,900.03	-
Total Receipts	232,593.81	12,434.54
Expenditures		
Public Transportation		
Contractual services	-	-
Capital outlay	603.44	2,850.00
Total Expenditures	603.44	2,850.00
Receipts Over (Under) Expenditures	231,990.37	9,584.54
Unencumbered Cash, Beginning	(60,385.23)	171,605.14
Unencumbered Cash, Ending	171,605.14	181,189.68

CITY OF FORT SCOTT, KANSAS
FIRE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
Federal Grant	$ 89,239.00	$ -
Other Receipts		
Miscellaneous	2,500.00	-
Operating Transfer from Other Fund		
General	-	-
Total Receipts	91,739.00	-
Expenditures		
Public Safety		
Capital outlay	61.25	2,717.75
Total Expenditures	61.25	2,717.75
Receipts Over (Under) Expenditures	91,677.75	(2,717.75)
Unencumbered Cash, Beginning	(88,960.00)	2,717.75
Unencumbered Cash, Ending	$ 2,717.75	$ -

CITY OF FORT SCOTT, KANSAS
FAA ELECTRIC VAULT GRANT
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
Federal Grant-FAA	$ 342,781.00	$ -
Other Receipts		
Miscellaneous	40,572.11	-
Operating Transfer from Other Fund		
General	-	-
Total Receipts	383,353.11	-
Expenditures		
Public Transportation		
Capital outlay	367,230.51	-
Total Expenditures	367,230.51	-
Receipts Over (Under) Expenditures	16,122.60	-
Unencumbered Cash, Beginning	(16,122.60)	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF FORT SCOTT, KANSAS
KDOT - DESIGN AND PLANNING FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
State KDOT	$ 152,000.00	$ -
Other Receipts		
Miscellaneous	23,988.78	-
Operating Transfer from Other Fund		
General	-	-
Total Receipts	175,988.78	-
Expenditures		
Public Transportation		
Capital outlay	150,695.56	-
Total Expenditures	150,695.56	-
Receipts Over (Under) Expenditures	25,293.22	-
Unencumbered Cash, Beginning	(25,293.22)	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF FORT SCOTT, KANSAS
ENERGY PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 4,207.41	$ -
Total Receipts	4,207.41	-
Expenditures		
Public Works		
Contractual services	27,784.41	-
Total Expenditures	27,784.41	-
Receipts Over (Under) Expenditures	(23,577.00)	-
Unencumbered Cash, Beginning	23,577.00	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF FORT SCOTT, KANSAS
MIH GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
State grant	$ 235,096.65	$ 12,207.17
Other Receipts		
Miscellaneous	-	2,371.18
Total Receipts	235,096.65	14,578.35
Expenditures		
Recreation		
Capital outlay	249,675.00	-
Total Expenditures	249,675.00	-
Receipts Over (Under) Expenditures	(14,578.35)	14,578.35
Unencumbered Cash, Beginning	-	(14,578.35)
Unencumbered Cash, Ending	$ (14,578.35)	$ -

CITY OF FORT SCOTT, KANSAS
CDBG FIRE TRUCK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
Federal grant	$ 4,000.00	$ 659,303.00
Other Receipts		
Proceeds from lease purchase agreem	728,650.00	-
Miscellaneous	-	26,541.70
Total Receipts	732,650.00	685,844.70
Expenditures		
Public Safety		
Capital outlay	1,397,953.79	5,000.00
Total Expenditures	1,397,953.79	5,000.00
Receipts Over (Under) Expenditures	(665,303.79)	680,844.70
Unencumbered Cash, Beginning	-	(665,303.79)
Unencumbered Cash, Ending	$ (665,303.79)	$ 15,540.91

CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 2,759,210.60	$ 2,974,154.01	$ 2,967,000.00	$ 7,154.01
Other charges	33,010.00	13,837.32	55,000.00	(41,162.68)
Fishing, boating and camping fees	29,502.25	25,422.95	124,000.00	(98,577.05)
Nonoperating Revenue				
Reimbursed expenses	-	230,575.00	-	230,575.00
Reimbursed expenses	138,727.72	110,858.44	-	110,858.44
Miscellaneous	4,051.87	6,583.68	-	6,583.68
Total Receipts	2,964,502.44	3,361,431.40	$ 3,146,000.00	$ 215,431.40
Expenditures				
Water Production				
Personal services	327,746.91	315,005.14	$ 340,238.00	$ (25,232.86)
Contractual services	240,013.46	202,657.52	225,400.00	(22,742.48)
Commodities	391,163.09	257,455.32	225,600.00	31,855.32
Capital outlay	9,830.65	262,684.83	-	262,684.83
Water Distribution				
Personal services	264,967.92	263,866.78	284,706.00	(20,839.22)
Contractual services	16,737.72	46,331.66	49,700.00	(3,368.34)
Commodities	69,259.02	119,940.20	191,000.00	(71,059.80)
Capital outlay	1,440.62	37,824.63	-	37,824.63
Water Administration				
Personal services	182,640.84	290,441.33	207,551.00	82,890.33
Contractual services	181,904.23	233,262.26	241,250.00	(7,987.74)
Commodities	7,135.85	12,423.93	5,000.00	7,423.93
Capital outlay	907.68	86.00	-	86.00
Water Lake Maintenance				
Personal services	66,430.11	81,429.22	70,000.00	11,429.22
Contractual services	20,338.22	12,995.96	20,000.00	(7,004.04)
Commodities	11,354.97	34,463.15	12,100.00	22,363.15
Capital outlay	-	7,873.18	-	7,873.18
Engineering				
Personal services	29,018.36	1,601.00	250,000.00	(248,399.00)
Contractual services	85.43	223.74	-	223.74
Reserve	-	-	250,000.00	(250,000.00)
Debt Service on GO Bonds				
Principal	-	556,200.00	-	556,200.00
Interest	-	57,076.66	-	57,076.66
Debt Service Revolving Notes				
Principal	-	97,472.77	-	97,472.77
Interest	-	4,304.26	-	4,304.26
Debt Service Temporary Notes				
Interest	-	73,875.00	-	73,875.00

CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Variance - Over (Under)
Expenditures				
Operating Transfers to Other Funds				
Water Capital Reserve	$ 366,000.00	$ 200,000.00	$ 200,000.00	$ -
Lake Ft Scott Cap Improvements	-	230,575.00	-	230,575.00
Debt Service	817,200.00	-	773,935.00	(773,935.00)
Subtotal			3,346,480.00	
Adjustments for Qualifying for Budget Credits				
Reimbursements in excess of budget	-	-	110,858.44	(110,858.44)
Total Expenditures	3,004,175.08	3,400,069.54	$ 3,457,338.44	$ (57,268.90)
Receipts Over (Under) Expenditures	(39,672.64)	(38,638.14)		
Unencumbered Cash, Beginning	1,154,178.88	1,114,506.24		
Unencumbered Cash, Ending	$ 1,114,506.24	$ 1,075,868.10		

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CITY OF FORT SCOTT, KANSAS
WASTEWATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 1,884,733.54	$ 1,832,890.30	$ 1,847,000.00	$ (14,109.70)
Nonoperating Revenue				
Lease Income	-	-	8,000.00	(8,000.00)
Reimbursed Expenses	25,340.85	12,288.83	-	12,288.83
Miscellaneous	2,778.95	13,133.00	-	13,133.00
Total Receipts	1,912,853.25	1,858,312.13	$ 1,855,000.00	$ 3,312.13
Expenditures				
Wastewater Plant				
Personal services	216,630.30	259,546.05	$ 280,554.00	$ (21,007.95)
Contractual services	278,132.57	284,225.39	240,300.00	43,925.39
Commodities	85,501.27	54,200.29	64,000.00	(9,799.71)
Capital outlay	175.00	-	-	-
Wastewater Collections				
Personal services	131,707.28	134,090.59	137,000.00	(2,909.41)
Contractual services	26,303.49	34,598.20	50,000.00	(15,401.80)
Commodities	47,741.05	60,550.42	66,000.00	(5,449.58)
Capital outlay	-	35.94	6,184.00	(6,148.06)
Wastewater Administration				
Personal services	151,067.94	152,136.92	145,000.00	7,136.92
Contractual services	144,806.49	192,631.31	198,000.00	(5,368.69)
Commodities	5,850.53	11,551.73	12,000.00	(448.27)
Capital outlay	907.68	85.99	-	85.99
Engineering				
Personal services	32,726.10	-	-	-
Contractual services	85.48	223.75	-	223.75
Debt Service on GO Bonds				
Principal	-	209,850.00	-	209,850.00
Interest	-	136,373.34	-	136,373.34
Closing Costs on new bonds issued	-	55,047.50	-	55,047.50
Operating Transfers to Other Funds				
Debt Service	352,157.00	-	400,962.00	(400,962.00)
Wastewater Capital Reserve	650,000.00	350,000.00	350,000.00	-
Total Expenditures	2,123,792.18	1,935,147.42	$ 1,950,000.00	$ (14,852.58)
Receipts Over (Under) Expenditures	(210,938.93)	(76,835.29)		
	-	-		
Unencumbered Cash, Beginning	789,283.03	578,344.10		
Unencumbered Cash, Ending	$ 578,344.10	$ 501,508.81		

CITY OF FORT SCOTT, KANSAS
STORMWATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual	2021 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 260,160.47	$ 259,501.71	$ 272,444.00	$ (12,942.29)
Total Receipts	260,160.47	259,501.71	$ 272,444.00	$ (12,942.29)
Expenditures				
Operating Expenses				
Personal services	32,032.42	52,184.20	$ 36,172.00	$ 16,012.20
Contractual services	1,291.66	516.08	10,000.00	(9,483.92)
Commodities	7,262.73	4,760.94	15,000.00	(10,239.06)
Capital Outlays	2,680.56	1,452.17	-	1,452.17
Reserve	-	-	-	-
Debt Service on GO Bonds				
Principal	-	50,000.00	-	50,000.00
Interest	-	2,562.50	-	2,562.50
Operating Transfers to Other Funds				
Debt Service	59,375.00	-	57,625.00	(57,625.00)
Stormwater Capital Reserve	698,000.00	114,000.00	164,000.00	(50,000.00)
Sewer Capital Reserve	100,000.00	-	-	-
Total Expenditures	900,642.37	225,475.89	$ 282,797.00	$ (57,321.11)
Receipts Over (Under) Expenditures	(640,481.90)	34,025.82		
Unencumbered Cash, Beginning	749,154.07	108,672.17		
Unencumbered Cash, Ending	$ 108,672.17	$ 142,697.99		

CITY OF FORT SCOTT, KANSAS
LAKE FORT SCOTT CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	$ -	$ 230,575.00
Total Receipts	-	230,575.00
Expenditures		
Public Safety		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	230,575.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 230,575.00

CITY OF FORT SCOTT, KANSAS
SEWER CAPITAL RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Operating Transfers from Other Funds		
Wastewater Utility	$ 650,000.00	$ 350,000.00
Stormwater Utility	100,000.00	-
Total Receipts	750,000.00	350,000.00
Expenditures		
Public Safety		
Capital outlay	398,012.49	609,928.29
Total Expenditures	398,012.49	609,928.29
Receipts Over (Under) Expenditures	351,987.51	(259,928.29)
Unencumbered Cash, Beginning	-	351,987.51
Unencumbered Cash, Ending	$ 351,987.51	$ 92,059.22

CITY OF FORT SCOTT, KANSAS
WATER CAPITAL RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	$ 366,000.00	$ 200,000.00
Total Receipts	366,000.00	200,000.00
Expenditures		
Public Safety		
Capital outlay	122,618.00	334,455.25
Total Expenditures	122,618.00	334,455.25
Receipts Over (Under) Expenditures	243,382.00	(134,455.25)
Unencumbered Cash, Beginning	-	243,382.00
Unencumbered Cash, Ending	$ 243,382.00	$ 108,926.75

CITY OF FORT SCOTT, KANSAS
STORMWATER CAPITAL RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Operating Transfers from Other Funds		
Stormwater Utility	$ 698,000.00	$ 114,000.00
Total Receipts	698,000.00	114,000.00
Expenditures		
Public Safety		
Capital outlay	1,999.00	132,885.02
Total Expenditures	1,999.00	132,885.02
Receipts Over (Under) Expenditures	696,001.00	(18,885.02)
Unencumbered Cash, Beginning	-	696,001.00
Unencumbered Cash, Ending	$ 696,001.00	$ 677,115.98

CITY OF FORT SCOTT, KANSAS
UNSUNG HEROES PARK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	353.28	353.28
Unencumbered Cash, Ending	$ 353.28	$ 353.28

CITY OF FORT SCOTT, KANSAS
PEDNET GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Pednet Grant	$ 20,619.00	$ 1,500.00
Total Receipts	20,619.00	1,500.00
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	5,161.80	13,200.00
Total Expenditures	5,161.80	13,200.00
Receipts Over (Under) Expenditures	15,547.20	(11,700.00)
Unencumbered Cash, Beginning	1,100.00	16,557.20
Unencumbered Cash, Ending	$ 16,557.20	$ 4,857.20

CITY OF FORT SCOTT, KANSAS
FISHER PARK IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Streets		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	4,504.59	4,504.59
Unencumbered Cash, Ending	$ 4,504.59	$ 4,504.59

CITY OF FORT SCOTT, KANSAS
GUNN PARK BLITZ FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Donations	$ 3,200.00	$ 200.00
Total Receipts	3,200.00	200.00
Expenditures		
Recreation		
Capital outlay	3,200.00	-
Total Expenditures	3,200.00	-
Receipts Over (Under) Expenditures	-	200.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 200.00

CITY OF FORT SCOTT, KANSAS
FIRE INSURANCE PROCEEDS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Insurance proceeds	$ 32,160.00	$ 24,135.00
Total Receipts	32,160.00	24,135.00
Expenditures		
Public Safety		
Contractual services	25,185.00	7,785.00
Total Expenditures	25,185.00	7,785.00
Receipts Over (Under) Expenditures	6,975.00	16,350.00
Unencumbered Cash, Beginning	150.00	7,125.00
Unencumbered Cash, Ending	$ 7,125.00	$ 23,475.00

CITY OF FORT SCOTT, KANSAS
20TH CENTURY VETERANS MEMORIAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Donations	$ -	$ 175.00
Total Receipts	-	175.00
Expenditures		
General Government		
Contractual services	70.00	140.00
Commodities	-	-
Total Expenditures	70.00	140.00
Receipts Over (Under) Expenditures	(70.00)	35.00
Unencumbered Cash, Beginning	12,058.16	11,988.16
Unencumbered Cash, Ending	$ 11,988.16	$ 12,023.16

CITY OF FORT SCOTT, KANSAS
AIRPORT DAY FESTIVAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Donations	$ -	$ 2.83
Total Receipts	-	2.83
Expenditures		
Recreation		
Contractual services	-	2.83
Commodities	-	-
Total Expenditures	-	2.83
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF FORT SCOTT, KANSAS
ANIMAL SHELTER TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Donations	$ -	$ 1,000.00
Total Receipts	-	1,000.00
Expenditures		
General Government		
Contractual services	-	-
Commodities	-	250.00
Total Expenditures	-	250.00
Receipts Over (Under) Expenditures	-	750.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 750.00

CITY OF FORT SCOTT, KANSAS
CHRISTMAS IN THE PARK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Donations	$ -	$ 1,275.00
Total Receipts	-	1,275.00
Expenditures		
General Government		
Contractual services	-	-
Commodities	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	1,275.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 1,275.00

CITY OF FORT SCOTT, KANSAS
GNAT PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 200.00	$ 925.00
Total Receipts	200.00	925.00
Expenditures		
Public Safety		
Capital outlay	135.00	-
Total Expenditures	135.00	-
Receipts Over (Under) Expenditures	65.00	925.00
Unencumbered Cash, Beginning	5,970.68	6,035.68
Unencumbered Cash, Ending	$ 6,035.68	$ 6,960.68

CITY OF FORT SCOTT, KANSAS
GUNN PARK TRAILS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 2,723.65	$ 28,220.00
Total Receipts	2,723.65	28,220.00
Expenditures		
Recreation		
Capital outlay	4,067.30	2,465.95
Total Expenditures	4,067.30	2,465.95
Receipts Over (Under) Expenditures	(1,343.65)	25,754.05
Unencumbered Cash, Beginning	6,061.19	4,717.54
Unencumbered Cash, Ending	$ 4,717.54	$ 30,471.59

CITY OF FORT SCOTT, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 4,258.00	$ 10,444.03
Total Receipts	4,258.00	10,444.03
Expenditures		
Public Safety		
Contractual services	-	-
Commodities	-	15,645.06
Capital outlay	949.19	-
Total Expenditures	949.19	15,645.06
Receipts Over (Under) Expenditures	3,308.81	(5,201.03)
Unencumbered Cash, Beginning	16,184.68	19,493.49
Unencumbered Cash, Ending	$ 19,493.49	$ 14,292.46

CITY OF FORT SCOTT, KANSAS
SAFE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ 1,200.00
Total Receipts	-	1,200.00
Expenditures		
Public Safety		
Commodities	152.15	404.93
Capital outlay	-	-
Total Expenditures	152.15	404.93
Receipts Over (Under) Expenditures	(152.15)	795.07
Unencumbered Cash, Beginning	2,704.79	2,552.64
Unencumbered Cash, Ending	$ 2,552.64	$ 3,347.71

CITY OF FORT SCOTT, KANSAS
COMMUNITY GARDENS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Recreation		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	567.61	567.61
Unencumbered Cash, Ending	$ 567.61	$ 567.61

CITY OF FORT SCOTT, KANSAS
HOSPICE CARE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 551.50	$ 975.00
Total Receipts	551.50	975.00
Expenditures		
General Government		
Contractual services	-	-
Commodities	908.00	1,433.21
Total Expenditures	908.00	1,433.21
Receipts Over (Under) Expenditures	(356.50)	(458.21)
Unencumbered Cash, Beginning	27,617.12	27,260.62
Unencumbered Cash, Ending	$ 27,260.62	$ 26,802.41

CITY OF FORT SCOTT, KANSAS
HIGH SCHOOL TENNIS COURTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Donations	$ 200.00	$ -
Total Receipts	200.00	-
Expenditures		
Recreation		
Contractual services	-	-
Commodities	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	200.00	-
Unencumbered Cash, Beginning	-	200.00
Unencumbered Cash, Ending	$ 200.00	$ 200.00

CITY OF FORT SCOTT, KANSAS
GUNN PARK DISC GOLF FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Other Receipts		
Donations	$ -	$ 300.00
Total Receipts	-	300.00
Expenditures		
Recreation		
Contractual services	-	-
Commodities	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	300.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 300.00

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, 2021
With Comparative Actual Amounts for the Year Ended December 31, 2020

	2020 Actual	2021 Actual
Receipts		
Intergovernmental		
Appropriation from the City	$ 256,994.75	$ 282,005.87
Other appropriations	20,193.18	31,303.91
Fines, Forfeitures and Penalties	1,549.32	208.87
Use of Property and Money		
Interest	32.32	40.70
Other Receipts		
Donations	11,507.96	19,825.36
Miscellaneous	781.25	683.60
Total Receipts	290,968.78	334,068.31
Expenditures		
Recreation		
Personal services	188,077.44	187,396.25
Contractual Services	19,695.13	23,515.47
Commodities	54,778.98	52,736.28
Capital outlay	-	3,200.00
Total Expenditures	253,551.55	266,848.00
Receipts Over (Under) Expenditures	37,417.23	67,220.31
Unencumbered Cash, Beginning	215,792.74	253,209.97
Unencumbered Cash, Ending	$ 253,209.97	$ 320,430.28

CITY OF FORT SCOTT, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2021

CITY OF FORT SCOTT, KANSAS

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS THROUGH OR GRANT ID #	AMOUNT EXPENDED
U.S. DEPARTMENT OF AGRICULTURE RURAL DEVELOPMENT			
Direct Programs			
Water and Waste Disposal Systems for Rural Communities Grant			
Water Intake Loan (B)	10.760	NA	$ 356,484.83
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Pass through the State of Kansas Department of Commerce			
Community Development Block Grant	14.228	20-CR-004	224,437.00
Community Development Block Grant	14.228	20-CV-022	659,303.00
			883,740.00
U.S. DEPARTMENT OF JUSTICE			
Passed through the State of Kansas Governor's Office			
Federal Coronavirus Emergenecy Funding	16.304	CESF-03	12,201.00
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through the Kansas Department of Transportation			
CLICK Step Enforcement Program	20.600	PT-1275-20	2,324.72
U.S. DEPARTMENT OF TREASURY			
Passed through the State of Kansas Governor's Office			
Coronavirus Relief Fund	21.019	NONE	200,025.00
TOTALS			$ 1,454,775.55

Notes to the Schedule of Expenditures of Federal Awards:

(A) The schedule of expenditures of federal awards has been prepared in accordance with the accrual basis of accounting. Under the accrual basis of accounting, expenditures are recognized when the goods or services are received or earned, and include amounts paid as well as accounts payble at year end, but do not include encumbrances. Encumbrances are commitments of the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract.

(B) The expenditures represent the expenses paid for the project with interim financing. The temporary note will be paid off by the long term USDA RD note.

(C) The City does not use an indirect cost rate in connection with the Federal Grants.

(D) There were no subrecipients of Federal Awards

Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program
We have audited the City of Fort Scott, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Fort Scott, Kansas' major federal programs for the year ended December 31, 2021. The City of Fort Scott, Kansas' major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditors' Responsibilities
Our responsibility is to express an opinion on compliance for each of City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Fort Scott, Kansas' compliance.

Opinion on Each Major Federal Program
In our opinion, the City of Fort Scott, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Report on Internal Control Over Compliance
Management of the City of Fort Scott, Kansas is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

June 16, 2022
Fort Scott, Kansas

Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statement of the City of Fort Scott, Kansas, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of Fort Scott, Kansas' basic financial statement, and have issued our report thereon dated June 16, 2022.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statement, we considered the City of Fort Scott, Kansas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of The City of Fort Scott, Kansas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency*, is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Fort Scott, Kansas' financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

June 16, 2022
Fort Scott, Kansas

CITY OF FORT SCOTT, KANSAS
FORT SCOTT, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

The auditors' report was adverse for departures from accounting principles generally accepted in the United State's of America due to the preparation of the financial statements in accordance with the Kansas regulatory basis of accounting. An unqualified opinion on the regulatory basis of accounting financial statement of the government was issued.

Internal control over financial reporting:

- Material weakness identified? ____ Yes __X__ No
- Significant deficiency identified? ____ Yes __X__ None reported
- Noncompliance material to financial statements noted? ____ Yes __X__ No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ____ Yes __X__ No
- Significant deficiency identified? ____ Yes __X__ None reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance? ____ Yes __X__ No

Identification of major programs:

CFDA Numbers	Name of Federal Program
14.228	Community Development Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: $ 750,000

Auditee qualified as low-risk auditee? ____ Yes __X__ No

CITY OF FORT SCOTT, KANSAS
FORT SCOTT, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

No material findings or questioned costs are required to be disclosed under Government Auditing Standards.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.