CITY OF FORT SCOTT, KANSAS

Independent Auditors' Report, and
Regulatory Basis Financial Statement with
Regulatory-Required Supplementary Information
For the Year Ended December 31, 2024

CITY OF FORT SCOTT, KANSAS

TABLE OF CONTENTS

	PAGE NUMBER
FINANCIAL STATEMENTS:	
Independent Auditors' Report	1 - 3
Statement 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis	4 - 6
Notes to the Financial Statement	7 – 18
REGULATORY REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget, Regulatory Basis	19
Schedule 2	
Schedules of Receipts and Expenditures - Actual and Budget, Regulatory Basis	
General Fund	20 - 23
Public Library	24
Public Safety Equipment Reserve	25
Economic Development	26
Special Streets & Highways	27
Special Parks & Recreation	28
Special Alcohol & Drugs	29
E911 Telephone Tax	30
Convention and Visitors Bureau	31
Parks and Community Facilities Sales Tax	32
Street Sales Tax	33
Equipment Reserve	34
Capital Improvements	35
Land Bank	36
Recreation	37
Golf Course	38
CDBG Economic Development	39
CDBG Urgent Needs	40
CDBG Sanitary Sewer	41
COVID Grants	42
Opiod Settlement	43
KDOT Electric Gate Grant	44
KDOT CCLIP GI Grant	45
KDOT Horton Street Grant	46
Debt Service	47
LaRoche Capital Outlay	48
KDH&E River Intake Structure Project	49
YAT Ellis Park Project	50
Airport Runway Expansion Project	51
Fire Grant	52
Water Utility	53–54

CITY OF FORT SCOTT, KANSAS

TABLE OF CONTENTS
(Continued)

	PAGE NUMBER
REQULATORY REQUIRED SUPPLEMENTARY INFORMATION - (Continued)	
Schedule 2 - (Continued)	
Schedules of Receipts and Expenditures - Actual and Budget - (Continued)	
Wastewater Utility	55
Stormwater Utility	56
Lake Fort Scott Capital Improvements	57
Sewer Capital Reserve	58
Water Capital Reserve	59
Stormwater Capital Reserve	60
Unsung Heroes Park	61
Pednet Grant	62
Fisher Park Improvements	63
Gunn Park Blitz	64
T Mobile Grant	65
Public Safety Trust	66
Fire Insurance Proceeds	67
20th Century Veterans Memorial	68
Annual Shelter Trust	69
Christmas on the Bricks	70
GNAT Project Fund	71
Gunn Park Trails	72
Special Law Enforcement Trust	73
Safe Grant	74
Community Gardens	75
Hospice Care	76
High School Tennis Courts	77
Gun Park Disc Golf	78
Firefighter Benefit Ride	79
Splash Pad	80
Love KS Grant	81
Schedule 3	
Schedule of Receipts and Expenditures - Actual	
Fort Scott Public Library - General Fund	82

D B B

D B B INC.

INDEPENDENT AUDITORS' REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of the City of Fort Scott, (City), Kansas as of and for the year ended December 31, 2024 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2024, or changes in financial positions and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2024, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide.* Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis, individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis, and Schedule of Receipts and Expenditures – Actual, Regulatory Basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and although it is not a required part of the basic financial statement, the information is required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Numbers

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated December 30, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/accounts-reports/local-government/municipal-services. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the tables of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2023 basic financial statement or to the 2023 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note 1.

DBB Inc.

DBB Inc.

December 12, 2025
Fort Scott, Kansas

CITY OF FORT SCOTT, KANSAS

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

For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2024
General Fund	$ 2,474,144.87	$ -	$ 6,824,877.09	$ 7,227,269.47	$ 2,071,752.49	$ 133,647.50	$ 2,205,399.99
Special Purposes Funds:							
Public Library	-	-	299,679.80	299,679.80	-	-	-
Public Safety Equipment Reserve	89,494.67	-	103,949.29	119,166.00	74,277.96	-	74,277.96
Economic Development	196,515.94	-	-	188,923.49	7,592.45	-	7,592.45
Special Streets & Highways	1,423,896.69	-	1,416,187.51	1,506,542.04	1,333,542.16	56,658.35	1,390,200.51
Special Parks & Recreation	91,792.13	-	27,192.34	6,370.91	112,613.56	-	112,613.56
Special Alcohol & Drugs	72,764.24	-	23,744.69	29,186.71	67,322.22	-	67,322.22
E911 Telephone Tax	98,008.65	-	98,621.16	118,177.34	78,452.47	-	78,452.47
Convention and Visitors Bureau	138,288.85	-	139,901.40	182,632.36	95,557.89	32.43	95,590.32
Parks & Community Facilities Sales Tax	224,348.98	-	109,329.59	141,118.80	192,559.77	-	192,559.77
Street Sales Tax	1,377,679.01	-	1,045,028.88	61,323.74	2,361,384.15	-	2,361,384.15
Equipment Reserve	(10,726.56)	-	75,000.00	52,628.68	11,644.76	-	11,644.76
Capital Improvements	100,000.00	-	50,000.00	10,737.92	139,262.08	-	139,262.08
Land Bank	81,506.48	-	106,625.00	127,143.94	60,987.54	-	60,987.54
Recreation	3,187.41	-	-	0.00	3,187.41	370.00	3,557.41
Golf Course	530.60	-	594,630.60	581,891.63	13,269.57	(13,269.57)	0.00
CDBG Economic Development	(88,266.00)	6,000.00	82,266.00	-	-	-	-
CDBG Urgent Needs	(148,410.50)	-	148,410.50	-	-	-	-
CDBG Sanitary Sewer	(1,173,089.40)	-	1,178,833.90	5,744.50	-	-	-
COVID Grants	866,181.42	-	-	266,181.42	600,000.00	-	600,000.00
Opiod Settlement	23,226.39	-	23,772.35	-	46,998.74	-	46,998.74
KDOT Electric Gate Grant	(23,727.94)	-	23,727.94	-	-	-	-
KDOT - CCLIP GI Grant	(30,360.00)	-	64,581.56	160,113.13	(125,891.57)	-	(125,891.57)
KDOT - Horton Street Grant	-	-	28,333.29	2,294,597.18	(2,266,263.89)	1,098,885.73	(1,167,378.16)
Bond and Interest Fund							
Debt Service	149,704.66	-	15,238.34	-	164,943.00	-	164,943.00
Captial Project Funds							
Laroche Capital Outlay	175,000.00	-	25,000.00	-	200,000.00	-	200,000.00
KDH&E River Intake Structure Project	(118,339.37)	80,846.87	37,492.50	-	-	-	-
YAT Ellis Park Project	62,512.12	-	55.44	-	62,567.56	-	62,567.56

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

CITY OF FORT SCOTT, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2024

Funds	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2024
Captial Project Funds (Continued)							
Airport Runway Expansion Project	$ (817,272.37)	$ -	$ 505,823.60	$ -	$ (311,448.77)	$ 311,448.77	$ -
Fire Grant	289.05	-	14,811.80	14,100.85	1,000.00	-	1,000.00
Business Funds:							
Water Utility	667,886.66	-	3,543,869.83	3,720,892.32	490,864.17	85,837.00	576,701.17
Wastewater Utility	7,224,025.54	-	5,219,938.62	7,531,842.66	4,912,121.50	(23,316.54)	4,888,804.96
Stormwater Utility	148,513.07	-	283,141.01	119,517.32	312,136.76	(1,432.18)	310,704.58
Lake Fort Scott Capital Improvements	413,789.60	-	-	95,101.85	318,687.75	-	318,687.75
Sewer Capital Reserve	(998,098.03)	-	1,200,000.00	27,400.00	174,501.97	(90,169.17)	84,332.80
Water Capital Reserve	452,133.42	-	200,000.00	433,477.70	218,655.72	-	218,655.72
Stormwater Capital Reserve	754,621.67	-	-	-	754,621.67	-	754,621.67
Trust Funds:							
Unsung Heroes Park	353.28	-	-	-	353.28	-	353.28
Pednet Grant	4,857.20	-	-	-	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
T Mobile Grant	(38,140.50)	-	156,957.00	118,816.50	-	-	-
Public Safety Trust	1,029.46	-	-	-	1,029.46	-	1,029.46
Fire Insurance Proceeds	25,560.89	-	-	8,085.89	17,475.00	-	17,475.00
20th Century Veterans Memorial	11,988.16	-	50.00	70.00	11,968.16	-	11,968.16
Animal Shelter Trust	343.25	-	65.00	-	408.25	-	408.25
Christmas on the Bricks	(5,714.77)	-	74,744.49	69,029.72	-	-	-
GNAT Project	8,489.04	-	2,551.00	2,092.61	8,947.43	-	8,947.43
Gunn Park Trails	20,122.82	-	-	1,092.28	19,030.54	-	19,030.54
Special Law Enforcement Trust	226,090.15	-	3,400.00	14,978.92	214,511.23	-	214,511.23
Safe Grant	3,094.90	-	-	-	3,094.90	-	3,094.90
Community Gardens	457.61	-	-	-	457.61	-	457.61
Hospice Care	-	-	-	-	-	-	-
High School Tennis Courts	200.00	-	-	-	200.00	-	200.00
Gunn Park Disc Golf	-	-	250.00	250.00	-	-	-

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, 2024

Funds	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2024
Trust Funds: (Continued)							
Firefighter Benefit Ride	$ 5,036.37	-	5,020.00	1,968.00	8,088.37	-	8,088.37
Splash Pad	(10,538.88)	-	11,231.85	692.97	-	-	-
Love KS Grant	-	-	5,000.00	434.55	4,565.45	-	4,565.45
Total Primary Government	14,159,685.52	86,846.87	23,769,333.37	25,539,273.20	12,476,592.56	1,558,692.32	14,035,284.88
Component Units							
Fort Scott Public Library							
General Fund	429,078.45	-	365,278.46	279,376.58	514,980.33	-	514,980.33
Total Reporting Entity	$ 14,588,763.97	$ 86,846.87	$ 24,134,611.83	$ 25,818,649.78	$ 12,991,572.89	$ 1,558,692.32	$ 14,550,265.21

Composition of Cash

Primary Government: Money Market Account	$ 10,035,284.88
Certifictes of Deposit	4,000,000.00
Total Primary Government	14,035,284.88
Component Units: Fort Scott Public Library	
Cash in Bank Accounts	514,980.33
Total Reporting Entity	$ 14,550,265.21

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, 2024

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. City of Fort Scott Public Library - 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.).

Basis of Accounting

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 City did hold a revenue neutral rate hearing for this year.

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. The Golf Course and Stormwater Utility funds were amendmented for 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.

Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deposits and Investments

Deposits and investments include checking accounts, money market checking accounts, and the state of Kansas Municipal Investment Pool. Kansas statutes permit investment in checking accounts, savings accounts, certificates of deposit, in certain cases, obligations of the U.S. Treasury, and the Kansas Municipal Investment Pool.

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. 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.

Post Employment Benefits

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 this financial statement.

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

2. COMPLIANCE, STEWARDSHIP, AND ACCOUNTABILITY

Compliance With Kansas Statutes

The financial statement and regulatory-required supplemental information is prepared in order to show compliance with the cash basis and budget laws of Kansas. The City was in apparent compliance with the cash basis and budget laws of Kansas. The apparent cash violations in the KDOT – CCLIP GI Grant fund, KDOT – Horton Street Grant fund, and Airport Runway Expansion Project fund are not actual violations due to grant money receivable at year end.

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.

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. All deposits were legally secured at December 31, 2024.

At December 31, 2024, the City's carrying amount of deposits was $14,035,284.88 and the bank balance was $14,275,053.00. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $750,000.00 was covered by federal depository insurance and $13,525,053.00 was collateralized with securities totaling $15,025,593.93 held by the pledging financial institutions' agents in the City's name.

At December 31, 2024, the Library's carrying amount of deposits was $514,980.33 and the bank balance was $520,634.84, of which $313,821.42 was coved by FDIC insurance and $206,813.42 was covered by securities totaling $427,678.00 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.

Debt Service Requirements

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

4. LONG-TERM OBLIGATIONS (Continued)

Compensated Absences

Compensated absences are accrued as detailed in Note 1. Accrued compensated absences as of December 31, 2024, consisted of vacation and sick pay in the amount of $773,599.46.

5. PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.26% for KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were $306,036.25 for KPERS and $427,666.55 for KP&F for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was $2,468,461 and $3,992,233 for KP&F. The net pension liability totaling $10,290,865,809 was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 this financial statement.

5. DEFINED BENEFIT PENSION PLANS (Continued)

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 $15,613.39. The City Library's share of the net pension liability was $139,031.

6. SALES TO MAJOR CUSTOMER - ENTERPRISE FUNDS

During 2024, approximately 53% of the total cubic feet of water and 36% of water sales in the Water Utility Fund were to Consolidated Rural Water District #2, Inc., Bourbon County, Kansas.

7. RISK MANAGEMENT

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

8. DISCLOSURES FOR RELATED MUNICIPAL ENTITIES

FORT SCOTT PUBLIC LIBRARY

The Library's basis of accounting is the same as the City's basis as described in Note 1. The Library is not subject to the budgetary statutes applicable to Cities in the State of Kansas. Copies of the Library's financial statements may be obtained at the Fort Scott Public Library. Cash consists of deposits in bank accounts fully secured by FDIC insurance and securities pledged 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. 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.

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		
Reimbursements or Transfers	$ 200,000.00	
Totals	$ 200,000.00	$ -
KDH&E River Intake Structure Project (Fund 300)		
Project Complete		
Proceeds from GO Bonds	$ 4,925,000.00	
Reimbursements or Transfers	306,576.40	
Totals	$ 5,231,576.40	$ 5,231,576.40
YAT Ellis Park Project (Fund 309)		
Project still in progress		
Miscellaneous	$ 816,980.20	
Reimbursements or Transfers	7,978.00	
Totals	$ 824,958.20	$ 762,390.64
Airport Runway Expansion Project (Fund 322)		
Project still in progress		
Intergovernmental grant	$ 3,401,576.57	
Reimbursements or Transfers	444,236.70	
Totals	$ 3,845,813.27	$ 4,157,262.04
Fire Grant (Fund 326)		
Project still in progress		
Miscellaneous	$ 15,500.00	
Reimbursements or Transfers	311.80	
Totals	$ 15,811.80	$ 14,811.80

11. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2024 through December 12, 2025 the date the financial statement was available to be issued. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

12. INTERFUND TRANSFERS

Operating transfers were as follows:

Transfer To Fund	Transfer From Fund	K.S.A. Statutory Authority	Amount
Equipment Reserve	General	12-1, 117	$ 75,000.00
Capital Improvement	General	12-1,118	50,000.00
Landbank	General	12-5902	50,000.00
Golf Course	General	(1)	112,826.55
CDBG Economic Development	General	(1)	82,266.00
CDBG Urgent Needs	General	(1)	148,410.50
KDOT Electric Gate Grant	General	(1)	3,591.44
LaRoche Capital Outlay	General	(1)	10,000.00
Airport Runway Expansion Project	General	(1)	47,164.06
Fire Grants	General	(1)	311.80
T-Mobile Grant	General	(1)	156,957.00
Christmas on the Bricks	General	(1)	34,642.57
Splash Pad	General	(1)	11,231.85
Landbank	Economic Development	12-5902	50,000.00
KDH&E River Intake Structure Project	Water Utility	12-825d	37,492.50
Water Capital Reserve	Water Utility	12-825d	200,000.00
CDBG Sanitary Sewer	Wastewater Utility	12-825d	1,153,684.40
Sewer Capital Reserve	Wastewater Utility	12-825d	1,200,000.00

(1) This transfer is actually reimbursed expenses.

13. BUDGET AMENDMENTS

The budgets for the following funds were amended as follows:

Golf Course Fund	Original Budget	Amended Budget
Cash Receipts		
Charges for Services	$ 477,341	$ 550,909
Nonoperating Revenue	-	1,740
Total Receipts	477,341	552,649
Unencumbered Cash, January 1	76,522	60,219
Resources Available	$ 553,863	$ 612,868
Expenditures		
Personal services	$ 291,426	$ 326,679
Contractual services	44,154	60,467
Commodities	104,221	183,926
Capital outlay	-	41,796
Total Expenditures	$ 439,801	$ 612,868

Stormwater Utility Fund	Original Budget	Amended Budget
Cash Receipts		
Charges for Services	$ 275,000	$ 285,082
Total Receipts	275,000	285,082
Unencumbered Cash, January 1	252,718	225,461
Resources Available	$ 527,718	$ 510,543
Expenditures		
Operating Expenses		
Personal services	$ 82,226	$ 63,177
Contractual services	3,000	676
Commodities	9,837	8,348
Capital outlay	12,274	55,717
Debt Service on GO Bonds		
Principal	55,000	55,000
Interest	2,625	2,625
Operating Transfers to Other Funds	325,000	325,000
Total Expenditures	$ 489,962	$ 510,543

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 2016	2.00%-3.125%	$ 5,135,000	6/27/2016	10/1/2045	$ 4,175,000	$ -	$ 155,000	$ 4,020,000	$ 123,544
Series 2021	2.50%	3,805,000	2/28/2021	10/1/2025	1,070,000	-	625,000	445,000	26,750
Series 2023	2.875%	4,925,000	9/1/2023	9/1/2063	4,925,000	-	67,226	4,857,774	141,594
Total General Obligation Bonds					10,170,000	-	847,226	9,322,774	291,888
Revolving Loans, Kansas Department of Health and Environment & Transportation									
Brick Streets and Sidewalks-TR0076	4.00%	400,000	5/6/2008	8/1/2027	53,761	-	12,798	40,963	2,156
Total Revolving Loans					53,761	-	12,798	40,963	2,156
Finance Leases									
Pumper Truck	3.19%	462,405	11/1/2019	10/1/2029	293,888	-	45,199	248,689	9,401
Energy equipment	3.05%	1,534,077	12/12/2019	10/1/1939	1,367,326	-	46,282	1,321,044	41,703
Fire Truck	1.94%	728,650	12/22/2020	7/1/2030	519,787	-	70,023	449,764	10,111
Golf Equipment	2.74%	153,307	3/1/2021	3/1/2025	107,448	-	107,448	-	-
Golf Carts	7.88%	205,967	3/6/2024	3/1/2029	-	205,967	15,246	190,721	7,314
Total Capital Leases					2,288,449	205,967	284,198	2,210,218	68,529
Grand Totals					$ 12,512,210	$ 205,967	$ 1,144,222	$ 11,573,955	$ 362,573

Issue	2025	2026	2027	2028	2029	2030 2034	2035 2039	2040 2044	2045 2049	2050 2054	2055 2059	2060 2064	Totals
Principal													
General Obligation Bonds	$ 674,159	$ 236,147	$ 243,193	$ 250,297	$ 257,462	$ 1,397,023	$ 1,621,279	$ 1,475,319	$ 790,631	$ 743,933	$ 857,201	$ 776,130	$ 9,322,774
Revolving Loans, Kansas Department of Health & Environment & Transportation	13,312	13,845	13,806	-	-	-	-	-	-	-	-	-	40,963
Capital Leases	180,523	188,446	196,702	205,285	336,992	507,435	594,835	-	-	-	-	-	2,210,218
Total Principal	$ 867,994	$ 438,438	$ 453,701	$ 455,582	$ 594,454	$ 1,904,458	$ 2,216,114	$ 1,475,319	$ 790,631	$ 743,933	$ 857,201	$ 776,130	$ 11,573,955
Interest													
General Obligation Bonds	$ 270,455	$ 253,341	$ 247,171	$ 239,967	$ 232,552	$ 1,044,045	$ 824,389	$ 580,644	$ 403,000	$ 300,168	$ 186,899	$ 56,462	$ 4,639,093
Revolving Loans, Kansas Department of Health & Environment & Transportation	1,642	1,109	554	-	-	-	-	-	-	-	-	-	3,305
Capital Leases	67,457	62,318	56,929	51,300	40,073	133,274	56,692	-	-	-	-	-	468,043
Total Interest	$ 339,554	$ 316,768	$ 304,654	$ 291,267	$ 272,625	$ 1,177,319	$ 881,081	$ 580,644	$ 403,000	$ 300,168	$ 186,899	$ 56,462	$ 5,110,441
Total Principal and Interest	$ 1,207,548	$ 755,206	$ 758,355	$ 746,849	$ 867,079	$ 3,081,777	$ 3,097,195	$ 2,055,963	$ 1,193,631	$ 1,044,101	$ 1,044,100	$ 832,592	$ 16,684,396

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, 2024

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 8,493,907.00	$ 252,264.75	$ 8,746,171.75	$ 7,227,269.47	$ (1,518,902.28)
Special Purposes Funds:					
Public Library	309,964.00	-	309,964.00	299,679.80	(10,284.20)
Public Safety Equipment Reserve	119,166.00	-	119,166.00	119,166.00	-
Economic Development	200,000.00	-	200,000.00	188,923.49	(11,076.51)
Special Streets & Highways	1,743,003.00	-	1,743,003.00	1,506,542.04	(236,460.96)
Special Parks & Recreation	70,000.00	-	70,000.00	6,370.91	(63,629.09)
Special Alcohol & Drugs	80,370.00	-	80,370.00	29,186.71	(51,183.29)
E911 Telephone Tax	162,875.00	-	162,875.00	118,177.34	(44,697.66)
Convention and Visitors Bureau	228,484.00	-	228,484.00	182,632.36	(45,851.64)
Parks & Community Facilities Sales Tax	200,104.00	-	200,104.00	141,118.80	(58,985.20)
Street Sales Tax	1,437,240.00	-	1,437,240.00	61,323.74	(1,375,916.26)
Recreation	-	-	-	0.00	0.00
Golf Course	612,868.00	-	612,868.00	581,891.63	(30,976.37)
Bond and Interest Fund					
Debt Service	94,678.00	-	94,678.00	-	(94,678.00)
Business Funds:					
Water Utility	3,953,186.00	2,309.92	3,955,495.92	3,720,892.32	(234,603.60)
Wastewater Utility	8,021,649.00	-	8,021,649.00	7,531,842.66	(489,806.34)
Stormwater Utility	510,543.00	-	510,543.00	119,517.32	(391,025.68)
	$ 26,238,037.00				

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 1,688,898.85	$ 1,766,222.70	$ 1,751,109.00	$ 15,113.70
Delinquent	30,288.95	21,484.34	87,373.00	(65,888.66)
Motor vehicle	191,563.53	201,307.72	194,857.00	6,450.72
Special assessments	3,615.71	4,387.64	18,802.00	(14,414.36)
Sales tax	2,295,206.57	2,319,834.49	2,249,618.00	70,216.49
Payments in lieu of taxes	38,640.43	36,841.44	35,633.00	1,208.44
Intergovernmental				
State special alcohol tax	25,193.81	23,344.69	25,000.00	(1,655.31)
Utility franchise taxes	1,183,754.01	1,034,201.67	1,176,312.00	(142,110.33)
KDOT STEP Grant-Federal	3,127.19	3,671.27	-	3,671.27
DARE Grant	-	300.00	-	300.00
COVID Grant - Airport	45,000.00	-	-	-
Health and Environment Grant	-	9,217.50	-	9,217.50
Other grants	17,329.35	-	-	-
Licenses and Permits				
Licenses and permits	38,930.00	29,065.00	25,000.00	4,065.00
Other fees	2,845.00	382.00	2,500.00	(2,118.00)
Fines, Forfeitures and Penalties				
Municipal court fines	94,133.66	134,268.50	70,050.00	64,218.50
Charges for Services				
Shelter House Rental & Camping fees	18,312.00	18,035.00	13,546.00	4,489.00
Aquatic Center receipts	47,902.63	57,601.87	38,463.00	19,138.87
Baseball complex receipts	1,050.00	1,500.00	7,676.00	(6,176.00)
Golf course receipts	-	2,405.71	-	2,405.71
Buck Run Com Center receipts	43,406.20	14,476.71	30,150.00	(15,673.29)
Airport revenue	199,614.06	222,353.35	213,910.00	8,443.35
Use of Money and Property				
Interest earned	458,063.76	482,903.79	150,000.00	332,903.79
Other Income				
Miscellaneous	7,055.55	15,230.72	47,828.00	(32,597.28)
Reimbursed Expenses	208,091.77	60,862.50	-	60,862.50
Insurance Proceeds	-	158,277.89	-	158,277.89
Reimbursements from USD	51,249.68	185,925.59	172,490.00	13,435.59
Dispatching & ambulance services	15,075.00	14,275.00	-	14,275.00
Timken Foundation Grant	35,000.00	-	-	-
Other grants	-	6,500.00	-	6,500.00
Total Receipts	6,743,347.71	6,824,877.09	$ 6,310,317.00	$ 514,560.09

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Expenditures				
City Commission				
Contractual services	$ 6,724.89	$ 4,564.34	$ 7,417.00	$ (2,852.66)
Commodities	901.86	541.71	2,000.00	(1,458.29)
Capital outlay	15,323.76	19,250.00	-	19,250.00
City Manager				
Personal services	51,699.05	73,493.83	50,458.00	23,035.83
Contractual services	27,533.95	4,746.57	23,501.00	(18,754.43)
Commodities	827.31	1,465.08	2,500.00	(1,034.92)
Capital outlay	9,995.00	1,722.08	-	1,722.08
City Attorney				
Personal services	26.00	21.00	26.00	(5.00)
Contractual services	75,587.80	78,092.50	104,500.00	(26,407.50)
Commodities	1,404.98	-	961.00	(961.00)
Finance				
Personal services	57,591.95	50,117.40	75,375.00	(25,257.60)
Contractual services	82,791.99	73,350.42	69,200.00	4,150.42
Commodities	1,567.88	456.63	3,099.00	(2,642.37)
Capital outlay	-	51.00	309.00	(258.00)
Human Resources				
Personal services	8,281.67	33,414.84	37,481.00	(4,066.16)
Contractual services	12,704.57	7,775.60	16,600.00	(8,824.40)
Commodities	1,674.98	2,334.93	1,557.00	777.93
Capital outlay	-	239.99	-	239.99
City Clerk				
Personal services	64,318.54	77,761.06	66,798.00	10,963.06
Contractual services	2,795.13	5,172.68	6,171.00	(998.32)
Commodities	2,446.84	744.91	2,500.00	(1,755.09)
Capital outlay	-	-	312.00	(312.00)
Economic Development				
Personal services	-	19,075.31	-	19,075.31
Contractual services	45,624.35	84,570.54	141,914.00	(57,343.46)
Commodities	55.21	3,558.40	55.00	3,503.40
Capital outlay	-	815.48	-	815.48
Municipal Court				
Personal services	42,407.98	93,833.71	88,026.00	5,807.71
Contractual services	10,322.59	16,887.74	12,525.00	4,362.74
Commodities	1,407.83	2,854.83	200.00	2,654.83
Capital outlay	-	302.45	309.00	(6.55)
Information Systems				
Contractual services	52,242.27	29,584.62	-	29,584.62
Commodities	3,603.99	576.00	65,210.00	(64,634.00)
Capital outlay	-	-	1,890.00	(1,890.00)

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Expenditures (Continued)				
General Government				
Personal services	$ 13.38	$ 285.73	$ -	$ 285.73
Contractual services	270,770.22	331,881.60	349,622.00	(17,740.40)
Commodities	17,278.70	24,898.08	16,041.00	8,857.08
Capital outlay	2,286.00	4,378.38	-	4,378.38
Police				
Personal services	1,381,546.83	1,288,662.20	1,501,868.00	(213,205.80)
Contractual services	63,262.78	166,050.30	94,258.00	71,792.30
Commodities	85,197.28	94,318.12	83,039.00	11,279.12
Capital outlay	2,035.70	15,300.49	-	15,300.49
Fire				
Personal services	1,122,963.25	1,244,758.27	955,403.00	289,355.27
Contractual services	64,064.38	64,900.62	75,785.00	(10,884.38)
Commodities	55,393.84	58,314.45	61,675.00	(3,360.55)
Capital outlay	31,314.60	210,504.01	5,000.00	205,504.01
Communications				
Personal services	493,964.97	537,898.06	387,090.00	150,808.06
Contractual services	31,399.48	28,983.74	29,364.00	(380.26)
Commodities	5,633.79	6,353.94	4,814.00	1,539.94
Capital outlay	-	979.99	-	979.99
Animal Control				
Personal services	46,165.36	50,225.18	51,024.00	(798.82)
Contractual services	5,262.20	6,594.55	4,990.00	1,604.55
Commodities	3,077.75	7,157.37	4,461.00	2,696.37
Capital outlay	-	647.00	-	647.00
City Codes				
Personal services	99,704.17	123,903.39	117,338.00	6,565.39
Contractual services	57,078.92	77,126.98	139,282.00	(62,155.02)
Commodities	4,644.42	6,350.73	9,573.00	(3,222.27)
Airport				
Personal services	96,341.13	95,028.45	125,864.00	(30,835.55)
Contractual services	44,847.42	156,181.03	48,035.00	108,146.03
Commodities	148,962.55	135,191.25	284,613.00	(149,421.75)
Capital outlay	4,591.92	31,196.37	-	31,196.37
Parks				
Personal services	151,933.81	197,112.22	167,346.00	29,766.22
Contractual services	55,545.77	62,711.32	46,669.00	16,042.32
Commodities	39,807.91	37,750.48	49,475.00	(11,724.52)
Capital outlay	-	777.48	-	777.48
Ballfield				
Personal services	73,978.24	77,128.29	107,464.00	(30,335.71)
Contractual services	23,790.61	27,280.45	41,800.00	(14,519.55)
Commodities	6,643.40	18,049.35	24,721.00	(6,671.65)
Capital outlay	-	2,000.00	-	2,000.00

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Expenditures (Continued)				
Aquatic Center				
Personal services	$ 83,158.66	$ 96,823.57	$ 64,900.00	$ 31,923.57
Contractual services	17,695.94	16,611.71	16,650.00	(38.29)
Commodities	45,976.96	28,821.00	26,650.00	2,171.00
Capital outlay	-	7,202.93	-	7,202.93
Buck Run Community Center				
Personal services	25,063.17	26,684.91	19,850.00	6,834.91
Contractual services	123,442.17	73,106.38	119,196.00	(46,089.62)
Commodities	38,526.15	28,380.49	18,700.00	9,680.49
Capital outlay	3,064.70	10,830.27	-	10,830.27
Grand Memorial Hall				
Contractual services	8,251.30	10,150.15	13,787.00	(3,636.85)
Commodities	118,708.93	5,284.51	38,949.00	(33,664.49)
Capital outlay	3,860.98	2,483.68	-	2,483.68
Reserve	159,260.85	-	1,997,388.00	(1,997,388.00)
Debt Service				
Lease payments	237,735.46	245,278.46	255,865.00	(10,586.54)
Revolving Loan				
Principal	12,304.90	12,798.32	-	12,798.32
Interest and fees	2,649.22	2,155.80	-	2,155.80
Operating Transfers to Other Funds				
Convention and Visitors Bureau	30,000.00	-	-	-
Debt Service	58,884.00	-	-	-
Equipment Reserve	50,000.00	75,000.00	75,000.00	-
Capital Improvements	50,000.00	50,000.00	50,000.00	-
Laroche Capital Outlay	10,000.00	10,000.00	10,000.00	-
Airport Runway Expansion Project	-	47,164.06	219,464.00	(172,299.94)
CDBG Urgent Need	-	148,410.50	-	148,410.50
Splash Pad	-	11,231.85	-	11,231.85
Golf Course	-	112,826.55	-	112,826.55
Fire Grants	-	311.80	-	311.80
T-Mobile Grant	-	156,957.00	-	156,957.00
Christmas on the Bricks	-	34,642.57	-	34,642.57
Landbank	-	50,000.00	-	50,000.00
CDBG Economic Development	-	82,266.00	-	82,266.00
KDOT Electric Gate Grant	-	3,591.44	-	3,591.44
Subtotal			8,493,907.00	
Adjustments for Qualifying for Budget Credits				
Grants	-	-	19,688.77	(19,688.77)
Reimbursements in excess of budget	-	-	232,575.98	(232,575.98)
Total Expenditures	6,147,946.54	7,227,269.47	$ 8,746,171.75	$ (1,518,902.28)
Receipts Over (Under) Expenditures	595,401.17	(402,392.38)		
Unencumbered Cash, Beginning	1,878,743.70	2,474,144.87		
Unencumbered Cash, Ending	$ 2,474,144.87	$ 2,071,752.49		

CITY OF FORT SCOTT, KANSAS
PUBLIC LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 248,435.88	$ 266,808.62	$ 303,610.00	$ (36,801.38)
Delinquent	4,624.00	3,266.01	-	3,266.01
Motor vehicle tax	29,000.18	29,605.17	28,647.00	958.17
Total Receipts	282,060.06	299,679.80	$ 332,257.00	$ (32,577.20)
Expenditures				
Recreation				
Appropriation to Library Board	282,060.06	299,679.80	$ 309,964.00	$ (10,284.20)
Total Expenditures	282,060.06	299,679.80	$ 309,964.00	$ (10,284.20)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

CITY OF FORT SCOTT, KANSAS
PUBLIC SAFETY EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 89,697.74	$ 92,583.40	$ 99,547.00	$ (6,963.60)
Delinquent	376.26	681.46	-	681.46
Motor vehicle tax	10,216.58	10,684.43	10,338.00	346.43
Total Receipts	100,290.58	103,949.29	$ 109,885.00	$ (5,935.71)
Expenditures				
Public Safety				
Commodities	5,459.20	-	$ -	$ -
Capital outlay	24,311.11	119,166.00	119,166.00	0.00
Total Expenditures	29,770.31	119,166.00	$ 119,166.00	$ 0.00
Receipts Over (Under) Expenditures	70,520.27	(15,216.71)		
Unencumbered Cash, Beginning	18,974.40	89,494.67		
Unencumbered Cash, Ending	$ 89,494.67	$ 74,277.96		

CITY OF FORT SCOTT, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Other Receipts				
Miscellaneous	$ 5.00	$ -	$ -	$ -
Total Receipts	5.00	-	$ -	$ -
Expenditures				
Economic Development				
Contractual services	-	138,923.49	$ 150,000.00	$ (11,076.51)
Operating Transfer to Other Fund				
Landbank	100,000.00	50,000.00	50,000.00	-
Total Expenditures	100,000.00	188,923.49	$ 200,000.00	$ (11,076.51)
Receipts Over (Under) Expenditures	(99,995.00)	(188,923.49)		
Unencumbered Cash, Beginning	296,510.94	196,515.94		
Unencumbered Cash, Ending	$ 196,515.94	$ 7,592.45		

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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Taxes				
Sales tax	$ 951,181.86	$ 1,183,736.30	$ 996,892.00	$ 186,844.30
Intergovernmental				
State gasoline tax	204,593.63	206,278.39	208,270.00	(1,991.61)
State connecting links	12,340.01	12,348.50	13,000.00	(651.50)
Other Receipts				
Insurance Proceeds	11,086.00	-	-	-
Reimbursed expenses	3,846.58	13,824.32	-	13,824.32
Total Receipts	1,183,048.08	1,416,187.51	$ 1,218,162.00	$ 198,025.51
Expenditures				
Public Streets				
Personal services	525,687.47	673,526.13	$ 669,628.00	$ 3,898.13
Contractual services	44,469.57	57,194.26	36,784.00	20,410.26
Commodities	229,722.27	385,513.04	136,292.00	249,221.04
Capital outlay	153,821.14	390,308.61	900,299.00	(509,990.39)
Total Expenditures	953,700.45	1,506,542.04	$ 1,743,003.00	$ (236,460.96)
Receipts Over (Under) Expenditures	229,347.63	(90,354.53)		
Unencumbered Cash, Beginning	1,194,549.06	1,423,896.69		
Unencumbered Cash, Ending	$ 1,423,896.69	$ 1,333,542.16		

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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	$ 25,193.80	$ 23,344.70	$ 20,218.00	$ 3,126.70
Other Receipts				
Donations	-	3,847.64	-	3,847.64
Total Receipts	25,193.80	27,192.34	$ 20,218.00	$ 6,974.34
Expenditures				
Recreation				
Capital outlay	-	6,370.91	$ 70,000.00	(63,629.09)
Total Expenditures	-	6,370.91	$ 70,000.00	$ (63,629.09)
Receipts Over (Under) Expenditures	25,193.80	20,821.43		
Unencumbered Cash, Beginning	66,598.33	91,792.13		
Unencumbered Cash, Ending	$ 91,792.13	$ 112,613.56		

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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	$ 25,193.81	$ 23,344.69	$ 25,000.00	$ (1,655.31)
Other Receipts				
Donations	-	400.00	-	400.00
Total Receipts	25,193.81	23,744.69	$ 25,000.00	$ (1,255.31)
Expenditures				
Public Safety				
Contractual services	9,750.00	-	$ -	$ -
Capital outlay	-	29,186.71	80,370.00	(51,183.29)
Total Expenditures	9,750.00	29,186.71	$ 80,370.00	$ (51,183.29)
Receipts Over (Under) Expenditures	15,443.81	(5,442.02)		
Unencumbered Cash, Beginning	57,320.43	72,764.24		
Unencumbered Cash, Ending	$ 72,764.24	$ 67,322.22		

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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Special telephone tax	$ 92,747.16	$ 98,621.16	$ 90,000.00	$ 8,621.16
Total Receipts	92,747.16	98,621.16	$ 90,000.00	$ 8,621.16
Expenditures				
Public Safety				
Contractual services	61,194.91	100,827.84	$ 93,371.00	$ 7,456.84
Capital outlay	6,337.98	17,349.50	69,504.00	(52,154.50)
Total Expenditures	67,532.89	118,177.34	$ 162,875.00	$ (44,697.66)
Receipts Over (Under) Expenditures	25,214.27	(19,556.18)		
Unencumbered Cash, Beginning	72,794.38	98,008.65		
Unencumbered Cash, Ending	$ 98,008.65	$ 78,452.47		

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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State guest tax	$ 148,096.16	$ 139,901.40	$ 168,000.00	$ (28,098.60)
Other Receipts				
Miscellaneous	24,480.05	-	-	-
Operating Transfer from Other Fund				
General	30,000.00	-	-	-
Total Receipts	202,576.21	139,901.40	$ 168,000.00	$ (28,098.60)
Expenditures				
Economic Development				
Personal services	86,546.36	78,747.18	$ 84,723.00	$ (5,975.82)
Contractual services	67,452.45	101,526.60	84,553.00	16,973.60
Commodities	6,533.44	1,922.06	10,027.00	(8,104.94)
Capital outlay	-	436.52	49,181.00	(48,744.48)
Total Expenditures	160,532.25	182,632.36	$ 228,484.00	$ (45,851.64)
Receipts Over (Under) Expenditures	42,043.96	(42,730.96)		
Unencumbered Cash, Beginning	96,244.89	138,288.85		
Unencumbered Cash, Ending	$ 138,288.85	$ 95,557.89		

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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Taxes				
Sales tax	$ 109,415.62	$ 109,329.59	$ 113,453.00	$ (4,123.41)
Total Receipts	109,415.62	109,329.59	$ 113,453.00	$ (4,123.41)
Expenditures				
Public Recreation				
Capital outlay	19,134.91	141,118.80	$ 200,104.00	$ (58,985.20)
Total Expenditures	19,134.91	141,118.80	$ 200,104.00	$ (58,985.20)
Receipts Over (Under) Expenditures	90,280.71	(31,789.21)		
Unencumbered Cash, Beginning	134,068.27	224,348.98		
Unencumbered Cash, Ending	$ 224,348.98	$ 192,559.77		

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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Taxes				
Sales tax	$ 1,036,097.97	$ 1,041,722.08	$ 1,063,709.00	$ (21,986.92)
Other Receipts				
Reimbursed expenses	-	3,306.80	-	3,306.80
Total Receipts	1,036,097.97	1,045,028.88	$ 1,063,709.00	$ (18,680.12)
Expenditures				
Public Streets				
Contractual services	55,039.66	56,301.91	$ 26,155.00	$ 30,146.91
Capital outlay	306,780.81	5,021.83	1,411,085.00	(1,406,063.17)
Total Expenditures	361,820.47	61,323.74	$ 1,437,240.00	$ (1,375,916.26)
Receipts Over (Under) Expenditures	674,277.50	983,705.14		
Unencumbered Cash, Beginning	703,401.51	1,377,679.01		
Unencumbered Cash, Ending	$ 1,377,679.01	$ 2,361,384.15		

CITY OF FORT SCOTT, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Operating Transfers from Other Funds		
General	$ 50,000.00	$ 75,000.00
Total Receipts	50,000.00	75,000.00
Expenditures		
General Government		
Capital outlay	65,705.20	52,628.68
Total Expenditures	65,705.20	52,628.68
Receipts Over (Under) Expenditures	(15,705.20)	22,371.32
Unencumbered Cash, Beginning	4,978.64	(10,726.56)
Unencumbered Cash, Ending	$ (10,726.56)	$ 11,644.76

CITY OF FORT SCOTT, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 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	-	10,737.92
Total Expenditures	-	10,737.92
Receipts Over (Under) Expenditures	50,000.00	39,262.08
Unencumbered Cash, Beginning	50,000.00	100,000.00
Unencumbered Cash, Ending	$ 100.000.00	$ 139.262.08

CITY OF FORT SCOTT, KANSAS
LAND BANK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Sale of Property	$ 20,750.00	6,625.00
Miscellaneous	(210.00)	-
Operating Transfers from Other Funds		
General	-	50,000.00
Economic Development	100,000.00	50,000.00
Total Receipts	120,540.00	106,625.00
Expenditures		
General Government		
Contractual services	42,434.22	19,118.26
Commodities	57.12	8,003.85
Capital outlay	-	100,021.83
Total Expenditures	42,491.34	127,143.94
Receipts Over (Under) Expenditures	78,048.66	(20,518.94)
Unencumbered Cash, Beginning	3,457.82	81,506.48
Unencumbered Cash, Ending	$ 81,506.48	$ 60,987.54

CITY OF FORT SCOTT, KANSAS
RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Buck Run Com Center receipts	$ 2,298.50	$ -	$ -	$ -
Total Receipts	2,298.50	-	$ -	$ -
Expenditures				
Recreation				
Contractual services	-	0.00	$ -	$ 0.00
Total Expenditures	-	0.00	$ -	$ 0.00
Receipts Over (Under) Expenditures	2,298.50	(0.00)		
Unencumbered Cash, Beginning	888.91	3,187.41		
Unencumbered Cash, Ending	$ 3,187.41	$ 3,187.41		

CITY OF FORT SCOTT, KANSAS
GOLF COURSE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Club rental	$ 825.00	$ 570.00	$ 2,000.00	$ (1,430.00)
Membership fees	101,189.24	94,246.64	110,000.00	(15,753.36)
Green fees	107,877.80	110,734.00	120,000.00	(9,266.00)
Tournament fees	43,529.46	43,300.00	50,000.00	(6,700.00)
Cart rentals	103,923.00	99,988.00	110,000.00	(10,012.00)
Trail fees	18,133.00	17,236.00	25,000.00	(7,764.00)
Building rental	5,840.00	7,665.00	15,000.00	(7,335.00)
Club house sales	115,474.43	105,094.03	118,909.00	(13,814.97)
Other Receipts				
Miscellaneous	3,086.34	2,970.38	1,740.00	1,230.38
Operating Transfers from Other Funds				
General	-	112,826.55	-	112,826.55
Total Receipts	499,878.27	594,630.60	$ 552,649.00	$ 41,981.60
Expenditures				
Golf Course				
Personal services	290,053.53	325,269.90	$ 326,679.00	$ (1,409.10)
Contractual services	36,730.58	45,701.25	60,467.00	(14,765.75)
Commodities	142,922.90	169,124.64	183,926.00	(14,801.36)
Capital outlay	29,640.66	41,795.84	41,796.00	(0.16)
Total Expenditures	499,347.67	581,891.63	$ 612,868.00	$ (30,976.37)
Receipts Over (Under) Expenditures	530.60	12,738.97		
Unencumbered Cash, Beginning	-	530.60		
Unencumbered Cash, Ending	$ 530.60	$ 13,269.57		

CITY OF FORT SCOTT, KANSAS
CDBG ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Operating Transfer from Other Funds		
General	$ -	$ 82,266.00
Total Receipts	-	82,266.00
Expenditures		
Economic Development		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	82,266.00
Unencumbered Cash, Beginning	(88,266.00)	(88,266.00)
Prior Year Cancelled Encumbrances	-	6,000.00
Unencumbered Cash, Ending	$ (88,266.00)	$ -

CITY OF FORT SCOTT, KANSAS
CDBG URGENT NEEDS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
Federal Grant	$ 49,712.92	$ -
Operating Transfers from Other Funds		
General	-	148,410.50
Total Receipts	49,712.92	148,410.50
Expenditures		
Economic Development		
Contractual services	2,500.00	-
Total Expenditures	2,500.00	-
Receipts Over (Under) Expenditures	47,212.92	148,410.50
Unencumbered Cash, Beginning	(195,623.42)	(148,410.50)
Unencumbered Cash, Ending	$ (148,410.50)	$ -

CITY OF FORT SCOTT, KANSAS
CDBG SANITARY SEWER FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
Federal Grant	$ 674,850.50	$ 25,149.50
Other Receipts		
Reimbursements	176,350.50	-
Operating Transfers from Other Funds		
Wastewater Utility	-	1,153,684.40
Total Receipts	851,201.00	1,178,833.90
Expenditures		
Public Health		
Contractual services	1,944,440.40	5,744.50
Total Expenditures	1,944,440.40	5,744.50
Receipts Over (Under) Expenditures	(1,093,239.40)	1,173,089.40
Unencumbered Cash, Beginning	(79,850.00)	(1,173,089.40)
Unencumbered Cash, Ending	$ (1,173,089.40)	$ -

CITY OF FORT SCOTT, KANSAS
COVID GRANTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
Covid grant	$ -	$ -
Total Receipts	-	-
Expenditures		
Fire Department		
Personal services	-	266,181.42
Total Expenditures	-	266,181.42
Receipts Over (Under) Expenditures	-	(266,181.42)
Unencumbered Cash, Beginning	866,181.42	866,181.42
Unencumbered Cash, Ending	$ 866,181.42	$ 600,000.00

CITY OF FORT SCOTT, KANSAS
OPIOD SETTLEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
State Grant	$ 21,346.92	$ 23,772.35
Total Receipts	21,346.92	23,772.35
Expenditures		
Public Health		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	21,346.92	23,772.35
Unencumbered Cash, Beginning	1,879.47	23,226.39
Unencumbered Cash, Ending	$ 23,226.39	$ 46,998.74

CITY OF FORT SCOTT, KANSAS
KDOT ELECTRIC GATE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ 20,136.50
Operating Transfer from Other Fund		
General	-	3,591.44
Total Receipts	-	23,727.94
Expenditures		
Public Safety		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	23,727.94
Unencumbered Cash, Beginning	(23,727.94)	(23,727.94)
Unencumbered Cash, Ending	$ (23,727.94)	$ -

CITY OF FORT SCOTT, KANSAS
KDOT CCLIP GI GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ 64,581.56
Total Receipts	-	64,581.56
Expenditures		
Streets & Highways		
Contractual services	30,360.00	160,113.13
Total Expenditures	30,360.00	160,113.13
Receipts Over (Under) Expenditures	(30,360.00)	(95,531.57)
Unencumbered Cash, Beginning	-	(30,360.00)
Unencumbered Cash, Ending	$ (30,360.00)	$ (125,891.57)

CITY OF FORT SCOTT, KANSAS
KDOT HORTON STREET GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ 28,333.29
Total Receipts	-	28,333.29
Expenditures		
Streets & Highways		
Contractual services	-	146,665.65
Capital outlay	-	2,147,931.53
Total Expenditures	-	2,294,597.18
Receipts Over (Under) Expenditures	-	(2,266,263.89)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (2,266,263.89)

CITY OF FORT SCOTT, KANSAS
DEBT SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 1,836.49	$ 12,693.29	$ -	$ 12,693.29
Delinquent	4,433.24	2,449.82	-	2,449.82
Motor vehicle	15,160.86	95.23	-	95.23
Operating Transfers from Other Funds				
General	58,884.00	-	-	-
Total Receipts	80,314.59	15,238.34	$ -	$ 15,238.34
Expenditures				
Debt Service on GO Bonds				
Principal	-	-	$ -	$ -
Interest	-	-	-	-
Operating Transfers to Other Funds				
General	-	-	94,678.00	(94,678.00)
Total Expenditures	-	-	$ 94,678.00	$ (94,678.00)
Receipts Over (Under) Expenditures	80,314.59	15,238.34		
Unencumbered Cash, Beginning	69,390.07	149,704.66		
Unencumbered Cash, Ending	$ 149,704.66	$ 164,943.00		

CITY OF FORT SCOTT, KANSAS
LAROCHE CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Reimbursed Expenses	$ 5,129.62	$ 15,000.00
Operating Transfers from Other Funds		
General	10,000.00	10,000.00
Total Receipts	15,129.62	25,000.00
Expenditures		
Recreation		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	15,129.62	25,000.00
Unencumbered Cash, Beginning	159,870.38	175,000.00
Unencumbered Cash, Ending	$ 175,000.00	$ 200,000.00

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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Bond Proceeds	$ 4,925,000.00	$ -
Other Receipts		
Miscellaneous	19,004.09	-
Operating Transfers from Other Funds		
Water Utility	1,840.21	37,492.50
Total Receipts	4,945,844.30	37,492.50
Expenditures		
Public Works		
Contractual services	5,493,625.83	-
Total Expenditures	5,493,625.83	-
Receipts Over (Under) Expenditures	(547,781.53)	37,492.50
Unencumbered Cash, Beginning	429,442.16	(118,339.37)
Prior Year Cancelled Encumbrances	-	80,846.87
Unencumbered Cash, Ending	$ (118,339.37)	$ -

CITY OF FORT SCOTT, KANSAS
YAT ELLIS PARK PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Sale of property	$ 14,696.98	$ -
Miscellaneous	501.65	55.44
Total Receipts	15,198.63	55.44
Expenditures		
Recreation		
Contractual services	11,721.88	-
Total Expenditures	11,721.88	-
Receipts Over (Under) Expenditures	3,476.75	55.44
Unencumbered Cash, Beginning	59,035.37	62,512.12
Unencumbered Cash, Ending	$ 62.512.12	$ 62.567.56

CITY OF FORT SCOTT, KANSAS
AIRPORT RUNWAY EXPANSION PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
FAA Federal Grant	$ 2,567,787.00	$ 406,969.00
KDOT State Grant	-	51,690.54
Operating Transfers from Other Funds		
General	-	47,164.06
Total Receipts	2,567,787.00	505,823.60
Expenditures		
Public Transportation		
Contractual services	3,564,249.05	-
Total Expenditures	3,564,249.05	-
Receipts Over (Under) Expenditures	(996,462.05)	505,823.60
Unencumbered Cash, Beginning	179,189.68	(817,272.37)
Unencumbered Cash, Ending	$ (817,272.37)	$ (311,448.77)

CITY OF FORT SCOTT, KANSAS
FIRE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 1,000.00	$ 14,500.00
Operating Transfers from Other Funds		
General	-	311.80
Total Receipts	1,000.00	14,811.80
Expenditures		
Public Safety		
Commodities	710.95	309.85
Capital outlay	-	13,791.00
Total Expenditures	710.95	14,100.85
Receipts Over (Under) Expenditures	289.05	710.95
Unencumbered Cash, Beginning	-	289.05
Unencumbered Cash, Ending	$ 289.05	$ 1,000.00

CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 2,760,175.42	$ 3,461,787.81	$ 3,535,750.00	$ (73,962.19)
Other charges	20,344.05	20,457.76	-	20,457.76
Fishing, boating and camping fees	27,868.75	4,767.00	30,000.00	(25,233.00)
Lake front footage charges	21,075.00	20,625.00	-	20,625.00
Other Receipts				
CFAP Grant	-	23,907.75	-	23,907.75
Reimbursed expenses	3,993.86	2,309.92	-	2,309.92
Miscellaneous	3,968.33	10,014.59	-	10,014.59
Total Receipts	2,837,425.41	3,543,869.83	$ 3,565,750.00	$ (21,880.17)
Expenditures				
Water Production				
Personal services	351,674.73	382,409.03	$ 406,983.00	$ (24,573.97)
Contractual services	209,008.31	197,527.96	266,469.00	(68,941.04)
Commodities	329,765.83	332,408.19	267,915.00	64,493.19
Capital outlay	35,099.16	75,438.25	14,842.00	60,596.25
Water Distribution				
Personal services	375,609.19	398,204.88	385,677.00	12,527.88
Contractual services	78,106.62	64,600.10	51,671.00	12,929.10
Commodities	251,042.41	431,746.89	250,000.00	181,746.89
Capital outlay	237,975.90	78,806.69	225,000.00	(146,193.31)
Water Administration				
Personal services	186,949.95	251,884.53	209,314.00	42,570.53
Contractual services	258,161.63	242,599.00	274,640.00	(32,041.00)
Commodities	12,189.11	13,564.83	9,818.00	3,746.83
Water Lake Maintenance				
Personal services	93,939.64	77,833.38	83,438.00	(5,604.62)
Contractual services	15,602.69	29,699.44	20,944.00	8,755.44
Commodities	30,210.28	30,290.46	25,869.00	4,421.46
Capital outlay	-	15,816.19	-	15,816.19
Engineering				
Contractual services	-	-	50,000.00	(50,000.00)
Debt Service on GO Bonds				
Principal	610,000.00	692,226.25	691,875.00	351.25
Interest	42,000.00	168,343.75	168,731.00	(387.25)
Debt Service Temporary Notes				
Interest	57,006.25	-	-	-

CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Variance - Over (Under)
Expenditures				
Operating Transfers to Other Funds				
Water Capital Reserve	$ 350,000.00	$ 200,000.00	$ 550,000.00	$ (350,000.00)
River Intake Structure	1,840.21	37,492.50	-	37,492.50
Subtotal			3,953,186.00	
Adjustments for Qualifying for Budget Credits				
Reimbursements in excess of budget	-	-	2,309.92	(2,309.92)
Total Expenditures	3,526,181.91	3,720,892.32	$ 3,955,495.92	$ (234,603.60)
Receipts Over (Under) Expenditures	(688,756.50)	(177,022.49)		
Unencumbered Cash, Beginning	1,356,643.16	667,886.66		
Unencumbered Cash, Ending	$ 667,886.66	$ 490,864.17		

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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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 6,211,045.15	$ 4,911,872.69	$ 3,043,128.00	$ 1,868,744.69
Wastewater Infrastructure fee	12,330.00	13,900.00	-	13,900.00
Nonoperating Revenue				
Use of Money and Property				
Interest earned	12,023.01	116,167.13	-	116,167.13
Lease Income	-	15,555.00	-	15,555.00
Reimbursed Expenses	8,104.00	161,474.85	-	161,474.85
Miscellaneous	12,330.00	968.95	-	968.95
Total Receipts	6,255,832.16	5,219,938.62	$ 3,043,128.00	$ 2,176,810.62
Expenditures				
Wastewater Plant				
Personal services	281,780.60	344,802.77	$ 249,368.00	$ 95,434.77
Contractual services	871,055.32	388,219.01	301,287.00	86,932.01
Commodities	36,983.98	44,629.73	89,140.00	(44,510.27)
Capital outlay	4,986.16	3,179,648.04	-	3,179,648.04
Wastewater Collections				
Personal services	112,918.83	210,296.83	174,167.00	36,129.83
Contractual services	314,349.05	181,355.80	34,350.00	147,005.80
Commodities	50,822.42	146,164.56	57,818.00	88,346.56
Capital outlay	96,611.39	110,551.09	55,000.00	55,551.09
Wastewater Administration				
Personal services	122,710.43	92,199.19	116,509.00	(24,309.81)
Contractual services	193,018.13	191,041.23	236,159.00	(45,117.77)
Commodities	15,933.48	7,650.82	10,260.00	(2,609.18)
Capital outlay	27,800.00	3,055.43	-	3,055.43
Debt Service on GO Bonds				
Principal	150,000.00	155,000.00	155,900.00	(900.00)
Interest	127,293.76	123,543.76	123,544.00	(0.24)
Operating Transfers to Other Funds				
Wastewater Capital Reserve	1,820,935.72	1,200,000.00	6,418,147.00	(5,218,147.00)
CDBG Sanitaty Sewer	-	1,153,684.40	-	1,153,684.40
Total Expenditures	4,227,199.27	7,531,842.66	$ 8,021,649.00	$ (489,806.34)
Receipts Over (Under) Expenditures	2,028,632.89	(2,311,904.04)		
Unencumbered Cash, Beginning	5,195,392.65	7,224,025.54		
Unencumbered Cash, Ending	$ 7,224,025.54	$ 4,912,121.50		

CITY OF FORT SCOTT, KANSAS
STORMWATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual	2024 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 279,163.28	$ 283,141.01	$ 285,082.00	$ (1,940.99)
Total Receipts	279,163.28	283,141.01	$ 285,082.00	$ (1,940.99)
Expenditures				
Operating Expenses				
Personal services	70,043.82	60,963.13	$ 63,177.00	$ (2,213.87)
Contractual services	6,000.00	4,307.59	676.00	3,631.59
Commodities	5,829.72	7,815.57	8,348.00	(532.43)
Capital Outlays	30,047.45	46,431.03	55,717.00	(9,285.97)
Debt Service on GO Bonds				
Principal	-	-	55,000.00	(55,000.00)
Interest	1,312.50	-	2,625.00	(2,625.00)
Operating Transfers to Other Funds				
Stormwater Capital Reserve	125,000.00	-	325,000.00	(325,000.00)
Total Expenditures	238,233.49	119,517.32	$ 510,543.00	$ (391,025.68)
Receipts Over (Under) Expenditures	40,929.79	163,623.69		
Unencumbered Cash, Beginning	107,583.28	148,513.07		
Unencumbered Cash, Ending	$ 148,513.07	$ 312,136.76		

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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Capital outlay	59,451.54	95,101.85
Total Expenditures	59,451.54	95,101.85
Receipts Over (Under) Expenditures	(59,451.54)	(95,101.85)
Unencumbered Cash, Beginning	473,241.14	413,789.60
Unencumbered Cash, Ending	$ 413,789.60	$ 318,687.75

CITY OF FORT SCOTT, KANSAS
SEWER CAPITAL RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Operating Transfers from Other Funds		
Wastewater Utility	$ 1,820,935.72	$ 1,200,000.00
Total Receipts	1,820,935.72	1,200,000.00
Expenditures		
Public Safety		
Capital outlay	2,879,064.28	27,400.00
Total Expenditures	2,879,064.28	27,400.00
Receipts Over (Under) Expenditures	(1,058,128.56)	1,172,600.00
Unencumbered Cash, Beginning	60,030.53	(998,098.03)
Unencumbered Cash, Ending	$ (998,098.03)	$ 174,501.97

CITY OF FORT SCOTT, KANSAS
WATER CAPITAL RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	$ 350,000.00	$ 200,000.00
Total Receipts	350,000.00	200,000.00
Expenditures		
Public Safety		
Capital outlay	-	433,477.70
Total Expenditures	-	433,477.70
Receipts Over (Under) Expenditures	350,000.00	(233,477.70)
Unencumbered Cash, Beginning	102,133.42	452,133.42
Unencumbered Cash, Ending	$ 452,133.42	$ 218,655.72

CITY OF FORT SCOTT, KANSAS
STORMWATER CAPITAL RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Operating Transfers from Other Funds		
Stormwater Utility	$ 125,000.00	$ -
Total Receipts	125,000.00	-
Expenditures		
Public Safety		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	125,000.00	-
Unencumbered Cash, Beginning	629,621.67	754,621.67
Unencumbered Cash, Ending	$ 754,621.67	$ 754,621.67

CITY OF FORT SCOTT, KANSAS
UNSUNG HEROES PARK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual services	-	-
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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Pednet Grant	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	4,857.20	4,857.20
Unencumbered Cash, Ending	$ 4,857.20	$ 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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Donations	$ -	$ -
Total Receipts	-	-
Expenditures		
Recreation		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	200.00	200.00
Unencumbered Cash, Ending	$ 200.00	$ 200.00

CITY OF FORT SCOTT, KANSAS
T MOBILE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Donations	$ 1,000.00	$ -
Operating Transfers from Other Funds		
General	-	156,957.00
Total Receipts	1,000.00	156,957.00
Expenditures		
Recreation		
Capital outlay	89,140.50	118,816.50
Total Expenditures	89,140.50	118,816.50
Receipts Over (Under) Expenditures	(88,140.50)	38,140.50
Unencumbered Cash, Beginning	50,000.00	(38,140.50)
Unencumbered Cash, Ending	$ (38,140.50)	$ -

CITY OF FORT SCOTT, KANSAS
PUBLIC SAFETY TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Donations	$ 440.00	$ -
Total Receipts	440.00	-
Expenditures		
Public Safety		
Capital outlay	1,460.54	-
Total Expenditures	1,460.54	-
Receipts Over (Under) Expenditures	(1,020.54)	-
Unencumbered Cash, Beginning	2,050.00	1,029.46
Unencumbered Cash, Ending	$ 1,029.46	$ 1,029.46

CITY OF FORT SCOTT, KANSAS
FIRE INSURANCE PROCEEDS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Insurance proceeds	$ 41,925.89	$ -
Total Receipts	41,925.89	-
Expenditures		
Public Safety		
Contractual services	33,840.00	8,085.89
Total Expenditures	33,840.00	8,085.89
Receipts Over (Under) Expenditures	8,085.89	(8,085.89)
Unencumbered Cash, Beginning	17,475.00	25,560.89
Unencumbered Cash, Ending	$ 25,560.89	$ 17,475.00

CITY OF FORT SCOTT, KANSAS
20TH CENTURY VETERANS MEMORIAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Donations	$ 210.00	$ 50.00
Total Receipts	210.00	50.00
Expenditures		
General Government		
Contractual services	210.00	70.00
Total Expenditures	210.00	70.00
Receipts Over (Under) Expenditures	-	(20.00)
Unencumbered Cash, Beginning	11,988.16	11,988.16
Unencumbered Cash, Ending	$ 11,988.16	$ 11,968.16

CITY OF FORT SCOTT, KANSAS
ANIMAL SHELTER TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Grants and Donations	$ 160.00	$ 65.00
Total Receipts	160.00	65.00
Expenditures		
General Government		
Commodities	1,330.54	-
Total Expenditures	1,330.54	-
Receipts Over (Under) Expenditures	(1,170.54)	65.00
Unencumbered Cash, Beginning	1,513.79	343.25
Unencumbered Cash, Ending	$ 343.25	$ 408.25

CITY OF FORT SCOTT, KANSAS
CHRISTMAS ON THE BRICKS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Donations	$ 260.00	$ 36,620.00
Reimbursed expenses	-	3,481.92
Operating Transfers from Other Funds		
General	-	34,642.57
Total Receipts	260.00	74,744.49
Expenditures		
General Government		
Commodities	6,401.55	69,029.72
Total Expenditures	6,401.55	69,029.72
Receipts Over (Under) Expenditures	(6,141.55)	5,714.77
Unencumbered Cash, Beginning	426.78	(5,714.77)
Unencumbered Cash, Ending	$ (5,714.77)	$ -

CITY OF FORT SCOTT, KANSAS
GNAT PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Donations	$ 1,926.37	$ 2,551.00
Total Receipts	1,926.37	2,551.00
Expenditures		
Public Safety		
Commodities	2,418.59	2,092.61
Total Expenditures	2,418.59	2,092.61
Receipts Over (Under) Expenditures	(492.22)	458.39
Unencumbered Cash, Beginning	8,981.26	8,489.04
Unencumbered Cash, Ending	$ 8,489.04	$ 8,947.43

CITY OF FORT SCOTT, KANSAS
GUNN PARK TRAILS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 4,910.00	$ -
Total Receipts	4,910.00	-
Expenditures		
Recreation		
Commodities	5,504.58	1,092.28
Total Expenditures	5,504.58	1,092.28
Receipts Over (Under) Expenditures	(594.58)	(1,092.28)
Unencumbered Cash, Beginning	20,717.40	20,122.82
Unencumbered Cash, Ending	$ 20,122.82	$ 19,030.54

CITY OF FORT SCOTT, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Forfeited funds/Seized evidence	$ 9,234.80	$ 2,900.00
Donations	-	500.00
Total Receipts	9,234.80	3,400.00
Expenditures		
Public Safety		
Contractual services	1,438.63	-
Commodities	20,679.76	14,978.92
Total Expenditures	22,118.39	14,978.92
Receipts Over (Under) Expenditures	(12,883.59)	(11,578.92)
Unencumbered Cash, Beginning	238,973.74	226,090.15
Unencumbered Cash, Ending	$ 226,090.15	$ 214,511.23

CITY OF FORT SCOTT, KANSAS
SAFE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ -
Total Receipts	-	-
Expenditures		
Public Safety		
Commodities	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	3,094.90	3,094.90
Unencumbered Cash, Ending	$ 3,094.90	$ 3,094.90

CITY OF FORT SCOTT, KANSAS
COMMUNITY GARDENS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Recreation		
Commodities	110.00	-
Total Expenditures	110.00	-
Receipts Over (Under) Expenditures	(110.00)	-
Unencumbered Cash, Beginning	567.61	457.61
Unencumbered Cash, Ending	$ 457.61	$ 457.61

CITY OF FORT SCOTT, KANSAS
HOSPICE CARE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 600.00	$ -
Total Receipts	600.00	-
Expenditures		
General Government		
Commodities	23,776.22	-
Total Expenditures	23,776.22	-
Receipts Over (Under) Expenditures	(23,176.22)	-
Unencumbered Cash, Beginning	23,176.22	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF FORT SCOTT, KANSAS
HIGH SCHOOL TENNIS COURTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Donations	$ -	$ -
Total Receipts	-	-
Expenditures		
Recreation		
Commodities	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	200.00	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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Donations	$ 1,375.00	$ 250.00
Total Receipts	1,375.00	250.00
Expenditures		
Recreation		
Commodities	1,375.00	250.00
Total Expenditures	1,375.00	250.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF FORT SCOTT, KANSAS
FIREFIGHTER BENEFIT RIDE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Other Receipts		
Donations	$ -	$ 1,900.00
Miscellaneous	-	3,120.00
Total Receipts	-	5,020.00
Expenditures		
Recreation		
Commodities	-	1,968.00
Total Expenditures	-	1,968.00
Receipts Over (Under) Expenditures	-	3,052.00
Unencumbered Cash, Beginning	5,036.37	5,036.37
Unencumbered Cash, Ending	$ 5,036.37	$ 8,088.37

CITY OF FORT SCOTT, KANSAS
SPLASH PAD FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
Grants	$ 10,000.00	$ -
Operating Transfers from Other Funds		
General	-	11,231.85
Total Receipts	10,000.00	11,231.85
Expenditures		
Recreation		
Contractual services	20,538.88	-
Commodities	-	692.97
Total Expenditures	20,538.88	692.97
Receipts Over (Under) Expenditures	(10,538.88)	10,538.88
Unencumbered Cash, Beginning	-	(10,538.88)
Unencumbered Cash, Ending	$ (10,538.88)	$ -

CITY OF FORT SCOTT, KANSAS
LOVE KS GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
Grants	$ -	$ 5,000.00
Total Receipts	-	5,000.00
Expenditures		
Recreation		
Commodities	-	434.55
Total Expenditures	-	434.55
Receipts Over (Under) Expenditures	-	4,565.45
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 4.565.45

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, 2024
With Comparative Actual Amounts for the Year Ended December 31, 2023

	2023 Actual	2024 Actual
Receipts		
Intergovernmental		
Appropriation from the City	$ 282,060.06	$ 299,679.80
Other appropriations	23,101.64	22,594.52
Grant income	1,797.20	2,698.19
Fines, Forfeitures and Penalties	595.82	821.08
Use of Property and Money		
Interest	82.67	4,545.70
Other Receipts		
Donations	364.24	9,373.87
Sales	1,721.88	1,655.43
Miscellaneous	22,012.73	23,909.87
Total Receipts	331,736.24	365,278.46
Expenditures		
Recreation		
Personal services	197,099.70	182,918.14
Contractual Services	46,112.79	31,547.14
Commodities	46,851.89	40,207.50
Capital outlay	-	24,703.80
Total Expenditures	290,064.38	279,376.58
Receipts Over (Under) Expenditures	41,671.86	85,901.88
Unencumbered Cash, Beginning	387,406.59	429,078.45
Unencumbered Cash, Ending	$ 429,078.45	$ 514,980.33