

The City of Scott City, Kansas

Financial Statement

For the Year Ended December 31, 2021

**City of Scott City, Kansas
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For the Year Ended December 31, 2021**

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Dirks, Anthony & Duncan, LLC

Certified Public Accountants & Management Consultants

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City Scott City, Kansas 67871

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Scott City, Kansas, which comprise the statement of receipts, expenditures and unencumbered cash as of December 31, 2021, 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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Scott City, as of December 31, 2021, or changes in net position, or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Scott City, as of December 31, 2021, 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* as 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, 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 of Scott 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 Opinions on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Scott City, on the basis of the financial reporting provisions of *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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; 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 financial statement that are 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 City of Scott City'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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 of Scott 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 of Scott City's ability to continue as a going concern for a reasonable period of time.

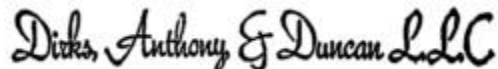
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, schedule of regulatory basis receipts and expenditures - agency funds (Schedules 1, 2 and 3, as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Scott City as of and for the year ended December 31, 2020 (not presented herein), and have issued our reported thereon dated May 30, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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: <http://admin.ks.gov/offices/oar/municipal-services>. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2020 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 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 2020 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, 2020, on the basis of accounting described in Note 1.



DIRKS, ANTHONY & DUNCAN, LLC
Certified Public Accountants

May 20, 2022

City of Scott City, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances Payable	Ending Cash Balance
<u>General Fund:</u>						
General Fund	\$ 1,986,419	\$ 4,129,544	\$ 5,305,139	\$ 810,824	\$ 291,496	\$ 1,102,320
<u>Special Purpose Funds:</u>						
Employee Benefits Fund	25,087	335,370	335,482	24,975	27,171	52,146
Transient Guest Tax Fund	61,526	65,443	91,067	35,902	1,743	37,645
Fire Equipment Sinking Fund	333,805	23,847	264,526	93,126	184,034	277,160
Municipal Equipment Reserve Fund	96,262	32,195	5,598	122,859	-	122,859
Airport Sinking Fund	334,974	169,854	183,755	321,073	39,135	360,208
Special Highway Fund	265,984	208,612	256,399	218,197	-	218,197
Special Parks Fund	13,437	5,520	2,830	16,127	-	16,127
Police Vehicle Inspection Fund	-	5,650	1,336	4,314	570	4,884
Water Improvement Fund - ARPA	-	285,990	6,039	279,951	6,039	285,990
<u>Business Funds:</u>						
Airport Fund	51,913	30,262	12,894	69,281	2,191	71,472
Water Utility Fund	837,219	1,071,705	1,750,151	158,773	89,764	248,537
Sewer Utility Fund	518,289	216,497	399,293	335,493	10,321	345,814
Total Reporting Entity (Exlcuding Agency Funds)	<u>\$ 4,524,915</u>	<u>\$ 6,580,489</u>	<u>\$ 8,614,509</u>	<u>\$ 2,490,895</u>	<u>\$ 652,464</u>	<u>\$ 3,143,359</u>
Composition of Cash:						
			Cash in Checking			\$ 293,717
			Money Market			1,289,331
			Certificate of Deposit			1,600,000
			Total Cash			3,183,048
			Less: Agency Fund per Schedule 3			(39,689)
			Total Reporting Entity (Exlcuding Agency Fund)			<u>\$ 3,143,359</u>

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

CITY OF SCOTT CITY, KANSAS

Notes to the Financial Statement

December 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Financial Reporting Entity

The City of Scott City is a municipal corporation governed by an elected mayor and an elected eight-member council. This financial statement presents the City of Scott City (the City) and its related municipal entities. The related municipal entities are not included in the City's reporting entity, because, though they were established to benefit the City and/or its constituents, the municipality does not elect to include the related municipal entity in its audit report.

Related Municipal Entity

The City appoints the board to the housing authority.

1. *Scott City Housing Authority*: Scott City 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 issuances must be approved by the City. The records and audit report are maintained and held by Kustom Bookkeeping, PO Box 217 Healy, Kansas 67850.

b) Regulatory Basis Fund Types

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

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

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

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

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

Trust Fund – 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.)

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (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 receipts and regulatory basis expenditures for the fiscal 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.

CITY OF SCOTT CITY, KANSAS

Notes to the Financial Statement

December 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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.

d) 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments 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 regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the City for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Police Vehicle Inspection Fund and Water Improvement Fund – ARPA Fund.

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

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and Interpretation by legal repetition of the Municipality.

The City had a budget violation in the General Fund of \$143,955.

No other statute violations were noted for the year ending December 31, 2021.

CITY OF SCOTT CITY, KANSAS

Notes to the Financial Statement

December 31, 2021

NOTE 3 – DEPOSITS AND INVESTMENTS

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

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

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. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was \$3,183,048 and the bank balance was \$3,208,665. The bank balance was held by three (3) banks, resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by federal depository insurance, and the remaining \$2,458,665 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk - Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 4 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Municipal Equipment Reserve Fund	K.S.A. 12-1,117	\$ 20,000
General Fund	Special Highway Fund	K.S.A. 12-1,119	100,000
Water Fund	General Fund	K.S.A. 12-825d	400,000

NOTE 5 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were

CITY OF SCOTT CITY, KANSAS

Notes to the Financial Statement

December 31, 2021

NOTE 5 – DEFINED BENEFIT PENSION PLAN (CONT.)

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 Kansas Police and Fire (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, KPERS 2, KPERS 3 and KP&F to 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% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS and 22.80% for KP&F for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were \$94,475 for KPERS and \$81,246 for KP&F for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was \$764,648 and \$283,058 for KP&F. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contribution 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.

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 www.kpers.org or can be obtained as described above.

NOTE 6 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) Other 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 City is subsidizing the retirees because each participant is charged a level 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 City 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.

b) Death and Disability Other Post-Employment Benefit

As provided by K.S.A. 74-4927, disable members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payment. The employer contribution rate is set at 1% for the year ended December 31, 2021.

c) Other Employee Benefits

Compensated Absences. Vacation and sick leave are earned and credited according to a table in the employee policy handbook. No more than 80 hours of accrued vacation leave may be carried over from one calendar year to the next. Upon retirement or death of an employee, the City pays an accrued vacation leave to the employee or his/her estate. The amount of accrued leave at December 2021 and 2020 were \$34,978 and \$43,301, respectively. Because sick pay is not payable to the employee upon termination, no amount for accrued sick pay has been encumbered.

CITY OF SCOTT CITY, KANSAS
Notes to the Financial Statement
December 31, 2021

NOTE 7 – LONG-TERM DEBT

Changes in long-term liabilities for the City of Scott City for the year ended December 31, 2021, were as follows:

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2013	2.0-4.4%	8/22/2013	3,280,000	2033	\$ 2,355,000	\$ -	\$ 2,355,000	\$ -	\$ 91,613
Series 2016	3.0%	9/1/2016	528,000	2024	276,100	-	64,900	211,200	8,283
					<u>2,631,100</u>	<u>-</u>	<u>2,419,900</u>	<u>211,200</u>	<u>99,896</u>
Special Assessment Bond: *									
Series 2014	3.0%	8/26/2014	450,948	2024	196,000	-	47,000	149,000	5,880
KDHE Public Water Supply Loan**									
KDHE No. 2982	1.3%	7/23/2021	6,100,000	2043	-	-	-	-	-
Total Contractual Indebtedness					<u>\$ 2,827,100</u>	<u>\$ -</u>	<u>\$ 2,466,900</u>	<u>\$ 360,200</u>	<u>\$ 105,776</u>

*See Note 8 **See Note 9

Current maturities of long-term debt and interest for the next years through maturity are as follows:

	Year									
	2022	2023	2024	2025	2026	2027-31	2032-36	2037-43	Total	
Principal:										
Series 2016	\$ 68,200	\$ 70,400	\$ 72,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,200	
Series 2014	48,000	50,000	51,000	-	-	-	-	-	149,000	
KDHE	-	133,619	269,910	273,512	277,161	1,442,282	1,541,115	2,162,400	6,100,000	
Total Principal	<u>116,200</u>	<u>252,019</u>	<u>392,510</u>	<u>273,512</u>	<u>277,161</u>	<u>1,442,282</u>	<u>1,541,115</u>	<u>2,162,400</u>	<u>6,457,200</u>	
Interest:										
Series 2016	6,336	4,290	2,178	-	-	-	-	-	12,804	
Series 2014	4,470	3,030	1,530	-	-	-	-	-	9,030	
KDHE	-	10,675	20,647	19,699	18,739	204,519	147,904	75,153	497,336	
Total Interest	<u>10,806</u>	<u>17,995</u>	<u>24,355</u>	<u>19,699</u>	<u>18,739</u>	<u>204,519</u>	<u>147,904</u>	<u>75,153</u>	<u>519,170</u>	
Total Principal and Interest	<u>\$ 127,006</u>	<u>\$ 270,014</u>	<u>\$ 416,865</u>	<u>\$ 293,211</u>	<u>\$ 295,900</u>	<u>\$ 1,646,801</u>	<u>\$ 1,689,019</u>	<u>\$ 2,237,553</u>	<u>\$ 6,976,370</u>	

CITY OF SCOTT CITY, KANSAS
Notes to the Financial Statement
December 31, 2021

NOTE 8 – SPECIAL ASSESSMENT BOND

A special assessment bond was issued by the City in order to provide streets, curbs and guttering to the Eastridge Subdivision and Prairie Meadows Addition. The repayment of the bond shall be through special assessed property taxes that will be levied on these developments. When the City opened the bond for purchase, after the bond approval, instead of selling the bond to an outside investor, the City purchased their own bond with money out of the General Fund in the amount of \$450,948. The City will remit their yearly interest and principal to the State of Kansas, who will, then, send the remittances to the City since they are the owner of the bond. If the property taxes on the Eastridge Subdivision and Prairie Meadows Addition become delinquent the General Fund will have to pick up the difference with excess revenue or with an increase in the mill levy.

NOTE 9 – KDHE PUBLIC WATER SUPPLY LOAN

Kansas Department of Health and Environment (KDHE) has approved a Kansas Public Water Supply Loan for an amount not to exceed \$6,100,000 with the City in July 2021. The City did not receive the full loan amount upon its acceptance by KDHE. Instead, the amount of the loan is increased by each of the City's reimbursement request from KDHE for costs incurred in the water system improvement project.

The payment on the KDHE loan is based on a temporary amortization schedule using the maximum loan amount of \$6,100,000. Upon the completion of the water system improvement project, KDHE will recalculate a final amortization schedule based on the amassed disbursements to the City less any principal already paid.

During the 2021 fiscal year, the City did not receive any reimbursements from KDHE.

NOTE 10 – CAPITAL PROJECTS

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

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Airport Taxiway	\$188,890	\$53,060
Water System Improvements	\$6,100,000	\$389,555

NOTE 11 – RELATED PARTIES

The City purchases its insurance from The Rodenbeek & Green Agency, which amounted to \$143,890 in 2021. The City Mayor, Everett Green, is the Agency Principal of The Rodenbeek & Green Agency.

NOTE 12 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized, but three events are to be disclosed in this financial statement.

As of May 1, 2022, the City has spent \$47,215 on the Patton Park restroom project.

As of the date of the audit report, the City has paid \$545,040 for the water system improvement project and has received \$955,214 in KDHE reimbursements.

City of Scott City, Kansas

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

City of Scott City, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

Funds	Certified Budget	Expenditures Chargeable to Current Year	Variance- Over (Under)
<u>General Fund:</u>			
General Fund	\$ 5,161,184	\$ 5,305,139	\$ 143,955
<u>Special Purpose Funds:</u>			
Employee Benefits Fund	372,000	335,482	(36,518)
Transient Guest Tax Fund	124,294	91,067	(33,227)
Fire Equipment Sinking Fund	343,450	264,526	(78,924)
Municipal Equipment Reserve Fund	142,262	5,598	(136,664)
Airport Sinking Fund	489,151	183,755	(305,396)
Special Highway Fund	423,325	256,399	(166,926)
Special Parks Fund	22,692	2,830	(19,862)
<u>Business Funds:</u>			
Airport Fund	76,941	12,894	(64,047)
Water Utility Fund	6,645,989	1,750,151	(4,895,838)
Sewer Utility Fund	755,336	399,293	(356,043)

City of Scott City, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 1,503,001	\$ 1,676,613	\$ 1,700,286	\$ (23,673)
Neighborhood Revitalization Rebate	(57,034)	(53,032)	(50,369)	(2,663)
Delinquent Tax	1,812	1,701	1,500	201
Motor Vehicle Tax	266,185	270,503	254,651	15,852
Recreational Vehicle Tax	5,159	5,717	5,267	450
16/20M Vehicle Tax	2,775	3,465	2,677	788
Redemption Tax	8,991	14,872	-	14,872
Special Assessments Tax Revenue	45,423	56,772	87,400	(30,628)
Local Liquor Tax	4,624	5,520	5,468	52
City Sales Tax	722,570	806,546	675,000	131,546
Compensation Use Tax	158,989	183,796	72,000	111,796
Highway Connecting Links	25,317	25,283	25,000	283
Franchise Tax	216,557	236,475	220,000	16,475
Dog License	200	244	300	(56)
Dog Redemption Fees	1,580	1,865	1,500	365
Miscellaneous Licenses	14,760	13,965	20,000	(6,035)
Building Permits	15,784	20,934	20,000	934
Special Permits	13,502	17,675	20,000	(2,325)
Court Fines/Diversion Fees	108,436	63,715	105,000	(41,285)
Salaries Reimbursement	187,452	187,328	195,000	(7,672)
Private Sector Reimbursement	190,026	79,034	80,000	(966)
Pool Collections and Concessions	24,361	31,276	35,000	(3,724)
Interest on Bond Investment**	7,260	5,880	5,880	-
Bond Principal Received**	46,000	47,000	47,000	-
Interest on Idle Funds	62,163	15,991	35,000	(19,009)
Miscellaneous	26,542	6,306	4,000	2,306
SPARKS Grant	42,115	500	-	500
Cell Tower Lease	3,600	3,600	3,600	-
Transfer from Water Fund	-	400,000	-	400,000
Total Receipts	3,648,150	4,129,544	\$ 3,571,160	\$ 558,384

****See Note 8**

City of Scott City, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Expenditures				
Sales Tax Projects	\$ 340,000	\$ 344,000	\$ 300,000	\$ 44,000
City Administrator	-	77,010	-	77,010
Mayor, Council and Treasurer	54,709	56,560	69,840	(13,280)
Municipal Court	53,658	41,012	52,400	(11,388)
City Attorney	56,147	67,226	72,720	(5,494)
City Hall	5,621	18,917	29,200	(10,283)
City Clerk	210,902	165,182	229,800	(64,618)
Police Department	680,644	749,458	813,050	(63,592)
Fire Department	30,974	42,710	49,025	(6,315)
City Inspector	29,588	35,740	33,130	2,610
Public Service Officer	40,958	64,815	70,310	(5,495)
Public Works	368,537	393,905	435,032	(41,127)
Swimming Pool	129,279	119,448	131,650	(12,202)
Park Department	79,013	99,453	89,490	9,963
Public Utilities Services	109,095	102,691	140,000	(37,309)
Community Support Programs	55,474	46,748	50,400	(3,652)
City Improvements & Special Projects	358,135	531,632	448,000	83,632
Risk Management	84,504	95,383	89,500	5,883
Health Insurance	544,065	506,839	620,000	(113,161)
Bond Interest & Principal	73,944	73,424	52,880	20,544
2013 GO Bond Payoff	-	1,550,806	1,264,757	286,049
Transfer to Police Vehicle Inspection	-	2,180	-	2,180
Transfer to Municipal Equipment	20,000	20,000	20,000	-
Transfer to Special Highway	100,000	100,000	100,000	-
Total Expenditures	<u>3,425,247</u>	<u>5,305,139</u>	<u>\$ 5,161,184</u>	<u>143,955</u>
Receipts Over (Under) Expenditures	222,903	(1,175,595)		<u>\$ 414,429</u>
Unencumbered Cash, Beginning	<u>1,763,516</u>	<u>1,986,419</u>		
Unencumbered Cash, Ending	<u>\$ 1,986,419</u>	<u>\$ 810,824</u>		

City of Scott City, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 251,090	\$ 296,680	\$ 300,873	\$ (4,193)
Neighborhood Revitalization Rebate	(9,528)	(9,384)	(8,613)	(771)
Delinquent Tax	290	285	-	285
Motor Vehicle Tax	37,509	43,920	42,542	1,378
Recreational Vehicle Tax	731	931	881	50
16/20M Vehicle Tax	354	504	447	57
Redemption Tax	1,331	2,434	-	2,434
Total Receipts	<u>281,777</u>	<u>335,370</u>	<u>\$ 336,130</u>	<u>\$ (760)</u>
Expenditures				
Workman's Compensation	32,606	28,218	32,000	(3,782)
KPERS	134,326	95,973	102,000	(6,027)
KP&F	-	90,124	90,000	124
FICA	117,639	119,750	125,000	(5,250)
Unemployment Insurance	1,392	1,417	3,000	(1,583)
Miscellaneous	252	-	20,000	(20,000)
Total Expenditures	<u>286,215</u>	<u>335,482</u>	<u>\$ 372,000</u>	<u>(36,518)</u>
Receipts Over (Under) Expenditures	(4,438)	(112)		<u>\$ 35,758</u>
Unencumbered Cash, Beginning	<u>29,525</u>	<u>25,087</u>		
Unencumbered Cash, Ending	<u>\$ 25,087</u>	<u>\$ 24,975</u>		

City of Scott City, Kansas
 Transient Guest Tax Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Transient Guest Tax	\$ 56,826	\$ 65,428	\$ 65,000	\$ 428
Miscellaneous	-	15	-	15
Total Receipts	<u>56,826</u>	<u>65,443</u>	<u>\$ 65,000</u>	<u>\$ 443</u>
Expenditures				
Salary	17,206	18,286	17,000	1,286
Dues	50	50	1,000	(950)
Seminars, Conferences & Schooling	-	460	2,000	(1,540)
Travel	300	584	5,000	(4,416)
Telephone	2,116	1,105	2,100	(995)
Community Support	27,113	47,223	55,000	(7,777)
Other Advertising Services	3,745	8,288	15,000	(6,712)
Other Technical Services	10,844	14,356	15,400	(1,044)
Office, Data processing & Supplies	2,320	715	11,794	(11,079)
Capital Outlay	-	-	-	-
Total Expenditures	<u>63,694</u>	<u>91,067</u>	<u>\$ 124,294</u>	<u>(33,227)</u>
Receipts Over (Under) Expenditures	(6,868)	(25,624)		<u>\$ 33,670</u>
Unencumbered Cash, Beginning	<u>68,394</u>	<u>61,526</u>		
Unencumbered Cash, Ending	<u>\$ 61,526</u>	<u>\$ 35,902</u>		

City of Scott City, Kansas
Fire Equipment Sinking Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 45,270	\$ -	\$ -	\$ -
Neighborhood Revitalization Rebate	(1,718)	-	-	-
Delinquent Tax	54	13	-	13
Motor Vehicle Tax	7,876	8,164	7,670	494
Recreational Vehicle Tax	154	172	159	13
16/20M Vehicle Tax	75	104	81	23
Redemption Tax	268	394	-	394
Sale of Equipment	-	15,000	-	15,000
Total Receipts	51,979	23,847	\$ 7,910	\$ 15,937
Expenditures				
Capital Outlay	-	264,526	343,450	(78,924)
Total Expenditures	-	264,526	\$ 343,450	(78,924)
Receipts Over (Under) Expenditures	51,979	(240,679)		\$ 94,861
Unencumbered Cash, Beginning	281,826	333,805		
Unencumbered Cash, Ending	\$ 333,805	\$ 93,126		

City of Scott City, Kansas
Municipal Equipment Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Transfers from General Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Sale of Equipment	-	12,195	-	12,195
Total Receipts	<u>20,000</u>	<u>32,195</u>	<u>\$ 20,000</u>	<u>\$ 12,195</u>
Expenditures				
Capital Outlay	<u>26,000</u>	<u>5,598</u>	<u>142,262</u>	<u>(136,664)</u>
Total Expenditures	<u>26,000</u>	<u>5,598</u>	<u>\$ 142,262</u>	<u>(136,664)</u>
Receipts Over (Under) Expenditures	(6,000)	26,597		<u>\$ 148,859</u>
Unencumbered Cash, Beginning	<u>102,262</u>	<u>96,262</u>		
Unencumbered Cash, Ending	<u>\$ 96,262</u>	<u>\$ 122,859</u>		

City of Scott City, Kansas
 Airport Sinking Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Ad Valorem Tax	\$ 115,925	\$ -	\$ -	\$ -
Neighborhood Revitalization Rebate	(4,399)	-	-	-
Delinquent Tax	131	26	-	26
Motor Vehicle Tax	19,501	20,689	19,640	1,049
Recreational Vehicle Tax	379	438	407	31
16/20M Vehicle Tax	196	256	206	50
Redemption Tax	660	1,005	-	1,005
State Grant	-	92,990	-	92,990
Federal Grants	77,340	54,450	54,900	(450)
Total Receipts	209,733	169,854	\$ 75,153	\$ 94,701
Expenditures				
Contractual Services	56,696	63,320	62,620	700
Capital Outlay	152,047	120,435	426,531	(306,096)
Total Expenditures	208,743	183,755	\$ 489,151	(305,396)
Receipts Over (Under) Expenditures	990	(13,901)		\$ 400,097
Unencumbered Cash, Beginning	333,984	334,974		
Unencumbered Cash, Ending	\$ 334,974	\$ 321,073		

City of Scott City, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
State of Kansas Gas Tax	\$ 98,257	\$ 108,612	\$ 87,040	\$ 21,572
Miscellaneous	4,452	-	-	-
Transfer from General Fund	100,000	100,000	100,000	-
Total Receipts	202,709	208,612	<u>\$ 187,040</u>	<u>\$ 21,572</u>
Expenditures				
Other Materials	154,377	249,568	398,325	(148,757)
Asphalt and Concrete	10,233	6,831	25,000	(18,169)
Total Expenditures	164,610	256,399	<u>\$ 423,325</u>	<u>(166,926)</u>
Receipts Over (Under) Expenditures	38,099	(47,787)		<u>\$ 188,498</u>
Unencumbered Cash, Beginning	227,885	265,984		
Unencumbered Cash, Ending	<u>\$ 265,984</u>	<u>\$ 218,197</u>		

City of Scott City, Kansas
Special Parks Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Local Liquor Tax	\$ 4,624	\$ 5,520	\$ 5,468	\$ 52
Total Receipts	<u>4,624</u>	<u>5,520</u>	<u>\$ 5,468</u>	<u>\$ 52</u>
Expenditures				
Capital Outlay	<u>11,511</u>	<u>2,830</u>	<u>22,692</u>	<u>(19,862)</u>
Total Expenditures	<u>11,511</u>	<u>2,830</u>	<u>\$ 22,692</u>	<u>(19,862)</u>
Receipts Over (Under) Expenditures	(6,887)	2,690		<u>\$ 19,914</u>
Unencumbered Cash, Beginning	<u>20,324</u>	<u>13,437</u>		
Unencumbered Cash, Ending	<u>\$ 13,437</u>	<u>\$ 16,127</u>		

City of Scott City, Kansas
Police Vehicle Inspection Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Vehicle Inspection Income	\$ -	\$ 3,140
Urinalysis	-	330
Transfers In	-	2,180
	<hr/>	<hr/>
Total Receipts	-	5,650
	<hr/>	<hr/>
Expenditures		
Contractual Services	-	1,336
	<hr/>	<hr/>
Total Expenditures	-	1,336
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	-	4,314
Unencumbered Cash, Beginning	-	-
	<hr/>	<hr/>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 4,314</u>

City of Scott City, Kansas
Water Improvement Fund - ARPA
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Grant	\$ -	\$ 285,990
Total Receipts	-	285,990
Expenditures		
Capital Outlay	-	6,039
Total Expenditures	-	6,039
Receipts Over (Under) Expenditures	-	279,951
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 279,951

City of Scott City, Kansas
 Airport Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Lease Payments	\$ 21,268	\$ 23,249	\$ 22,000	\$ 1,249
Fuel Sales	4,175	7,013	5,000	2,013
Total Receipts	<u>25,443</u>	<u>30,262</u>	<u>\$ 27,000</u>	<u>\$ 3,262</u>
Expenditures				
Education	100	200	2,600	(2,400)
Maintenance	450	450	3,500	(3,050)
Utilities	7,365	7,201	9,500	(2,299)
Technical Services	1,408	1,990	6,800	(4,810)
Materials, Small Tools & Equipment	278	1,508	2,000	(492)
Capital Outlay	7,840	1,545	52,541	(50,996)
Total Expenditures	<u>17,441</u>	<u>12,894</u>	<u>\$ 76,941</u>	<u>(64,047)</u>
Receipts Over (Under) Expenditures	8,002	17,368		<u>\$ 67,309</u>
Unencumbered Cash, Beginning	<u>43,911</u>	<u>51,913</u>		
Unencumbered Cash, Ending	<u>\$ 51,913</u>	<u>\$ 69,281</u>		

City of Scott City, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Water Sales	\$ 1,011,662	\$ 1,010,327	\$ 975,000	\$ 35,327
Service Connection Fees	14,444	14,751	14,500	251
Penalties	6,517	6,829	7,200	(371)
Tax Collected	266	726	600	126
Private Sector Reimbursement	8,494	7,359	8,000	(641)
Cell Tower Lease	18,151	18,696	18,695	1
KDHE Revolving Loan Reimb	-	-	4,730,750	(4,730,750)
Crop Sales	-	-	7,500	(7,500)
Miscellaneous	3,085	13,017	2,000	11,017
Total Receipts	<u>1,062,619</u>	<u>1,071,705</u>	<u>\$ 5,764,245</u>	<u>\$ (4,692,540)</u>
Expenditures				
Salary and Overtime	184,187	189,094	191,000	(1,906)
Printing, Mailing and Dues	11,206	10,922	13,600	(2,678)
Education	387	189	2,500	(2,311)
Utilities	115,047	125,835	111,100	14,735
Professional Engineering Services	70,999	72,940	60,000	12,940
Technical Services and Maintenance	28,459	35,134	34,500	634
Taxes	20,606	22,559	26,000	(3,441)
Data Processing & Supplies	9,357	13,460	5,000	8,460
Repairs	74,547	42,173	48,000	(5,827)
Materials and Supplies	54,904	290,571	97,600	192,971
Chemicals	79,669	95,477	71,500	23,977
Capital Outlay	49,259	82,374	278,939	(196,565)
Insurance	20,917	23,617	24,000	(383)
Credit Card Fees	-	-	450	(450)
KDHE Projects	-	-	4,730,750	(4,730,750)
2013 GO Bond Payoff	-	193,743	798,987	(605,244)
Debt Service	240,238	152,063	152,063	-
Transfer to General Fund	-	400,000	-	400,000
Total Expenditures	<u>959,782</u>	<u>1,750,151</u>	<u>\$ 6,645,989</u>	<u>(4,895,838)</u>
Receipts Over (Under) Expenditures	102,837	(678,446)		<u>\$ 203,298</u>
Unencumbered Cash, Beginning	<u>734,382</u>	<u>837,219</u>		
Unencumbered Cash, Ending	<u>\$ 837,219</u>	<u>\$ 158,773</u>		

City of Scott City, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		Current Year		Variance- Over (Under)
	Prior Year Actual	Actual	Budget	
Receipts				
Sewer Collections	\$ 211,994	\$ 213,904	\$ 228,000	\$ (14,096)
Sewer Penalties	1,455	1,728	1,700	28
Miscellaneous	-	865	-	865
Total Receipts	<u>213,449</u>	<u>216,497</u>	<u>\$ 229,700</u>	<u>\$ (13,203)</u>
Expenditures				
Salary and Overtime	91,186	92,888	95,925	(3,037)
Repairs, Supplies and Miscellaneous	9,054	1,227	17,760	(16,533)
Utilities	11,928	15,600	15,850	(250)
Printing, Mailing and Delivery Services	3,877	3,825	4,300	(475)
Professional Services	625	969	13,000	(12,031)
Data Processing	-	1,272	3,500	(2,228)
Water and Sewer Materials	23,740	33,512	47,500	(13,988)
North Industrial Park	-	-	300,000	(300,000)
2013 GO Bond Payoff	-	185,000	185,000	-
Capital Outlay	<u>142,886</u>	<u>65,000</u>	<u>72,501</u>	<u>(7,501)</u>
Total Expenditures	<u>283,296</u>	<u>399,293</u>	<u>\$ 755,336</u>	<u>(356,043)</u>
Receipts Over (Under) Expenditures	(69,847)	(182,796)		<u>\$ 342,840</u>
Unencumbered Cash, Beginning	<u>588,136</u>	<u>518,289</u>		
Unencumbered Cash, Ending	<u>\$ 518,289</u>	<u>\$ 335,493</u>		

City of Scott City, Kansas
 Agency Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Municipal Court Fund	\$ 27,337	\$ 85,359	\$ 73,007	\$ 39,689
Total	<u>\$ 27,337</u>	<u>\$ 85,359</u>	<u>\$ 73,007</u>	<u>\$ 39,689</u>