CITY OF FORT SCOTT, KANSAS

Independent Auditors' Report,
Financial Statement, and
Regulatory Required Supplementary Information
With Federal Compliance Section
For the Year Ended December 31, 2022

CITY OF FORT SCOTT, KANSAS

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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, 2022 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, 2022 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, 2022 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.

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

Auditor's 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,

Auditor's Responsibilities for the Audit of the Financial Statement (Continued)
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.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis and individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis (Schedules 1 and 2 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.

Other Reporting Required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Prior Year Comparative Numbers
The 2021 actual column presented in the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances and the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (the financial statement and Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2021 financial statement upon which we rendered an unqualified opinion dated June 16, 2022. The 2021 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. Such 2021 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 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 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 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs, PA

DIEHL, BANWART, BOLTON, CPAs PA

June 29, 2023
Fort Scott, Kansas

CITY OF FORT SCOTT, KANSAS

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

For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2022
General Fund	$ 1,465,338.83	$ 6,346,845.76	$ 5,933,440.89	$ 1,878,743.70	$ 32,677.18	$ 1,911,420.88
Special Purposes Funds:						
Public Library	14,262.87	277,191.41	291,454.28	-	-	-
Public Safety Equipment Reserve	-	83,113.71	64,139.31	18,974.40	-	18,974.40
Economic Development	230,749.94	75,799.00	10,038.00	296,510.94	-	296,510.94
Special Streets & Highways	805,519.94	1,130,019.81	740,990.69	1,194,549.06	59,052.21	1,253,601.27
Special Parks & Recreation	43,056.31	27,547.02	4,005.00	66,598.33	-	66,598.33
Special Alcohol & Drugs	42,095.42	22,225.01	7,000.00	57,320.43	-	57,320.43
E911 Telephone Tax	46,166.24	92,329.68	65,701.54	72,794.38	36,600.00	109,394.38
Convention and Visitors Bureau	81,050.95	170,468.64	155,274.70	96,244.89	-	96,244.89
Parks & Recreation Facilities Sales Tax	32,723.78	101,344.49	-	134,068.27	-	134,068.27
Street Sales Tax	295,136.74	961,841.64	553,576.87	703,401.51	-	703,401.51
Equipment Reserve	24,068.25	50,000.00	69,089.61	4,978.64	-	4,978.64
Capital Improvements	-	50,000.00	-	50,000.00	-	50,000.00
Land Bank	1,000.00	5,000.00	2,542.18	3,457.82	-	3,457.82
EMS Services	116,415.48	241,904.50	358,319.98	-	-	-
Recreation	430.00	458.91	-	888.91	-	888.91
CDBG Economic Development	(127,486.50)	42,920.50	3,700.00	(88,266.00)	6,000.00	(82,266.00)
CDBG Urgent Needs	-	204,376.58	400,000.00	(195,623.42)	-	(195,623.42)
CDBG Sanitary Sewer	-	-	79,850.00	(79,850.00)	-	(79,850.00)
Covid Grants	387,291.32	587,316.32	108,426.22	866,181.42	-	866,181.42
Opiod Settlement	-	1,879.47	-	1,879.47	-	1,879.47
KDOT Electric Gate Grant	-	-	23,727.94	(23,727.94)	-	(23,727.94)
Bond and Interest Fund						
Debt Service	22,182.36	169,131.71	121,924.00	69,390.07	-	69,390.07
Captial Project Funds						
Laroche Capital Outlay	140,000.00	19,870.38	-	159,870.38	-	159,870.38
KDH&E River Intake Structure Project	21,729.20	5,444,692.75	5,036,979.79	429,442.16	197,035.91	626,478.07
YAT Ellis Park Project	60,150.87	-	1,115.50	59,035.37	-	59,035.37
KDOT - AWOS Runway Lighting	(115,170.00)	115,770.00	600.00	-	-	-
Airport Runway Expansion Project	181,189.68	-	2,000.00	179,189.68	2,754.71	181,944.39
Fire Grant	-	-	-	-	-	-

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

CITY OF FORT SCOTT, KANSAS

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

For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2022
Captial Project Funds (Continued)						
MIH Grant	$ -	$ -	$ -	$ -	$ -	$ -
CDBG Fire Truck	15,540.91	2,000.00	17,540.91	-	-	-
Business Funds:						
Water Utility	1,075,868.10	3,399,101.14	3,118,326.08	1,356,643.16	117,042.84	1,473,686.00
Wastewater Utility	501,508.81	7,710,928.60	3,017,044.76	5,195,392.65	984,565.86	6,179,958.51
Stormwater Utility	142,697.99	264,823.97	299,938.68	107,583.28	65.16	107,648.44
Lake Fort Scott Capital Improvements	230,575.00	252,880.00	10,213.86	473,241.14	-	473,241.14
Sewer Capital Reserve	92,059.22	-	32,028.69	60,030.53	41,772.58	101,803.11
Water Capital Reserve	108,926.75	-	6,793.33	102,133.42	-	102,133.42
Stormwater Capital Reserve	677,115.98	-	47,494.31	629,621.67	-	629,621.67
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	-	50,000.00	-	50,000.00	-	50,000.00
Public Safety Trust	-	2,050.00	-	2,050.00	-	2,050.00
Fire Insurance Proceeds	23,475.00	-	6,000.00	17,475.00	-	17,475.00
20th Century Veterans Memorial	12,023.16	35.00	70.00	11,988.16	-	11,988.16
Airport Day Festival	-	-	-	-	-	-
Animal Shelter Trust	750.00	1,387.00	623.21	1,513.79	-	1,513.79
Christmas in the Park	1,275.00	70.66	918.88	426.78	-	426.78
GNAT Project	6,960.68	2,415.00	394.42	8,981.26	-	8,981.26
Gunn Park Trails	30,471.59	3,275.00	13,029.19	20,717.40	-	20,717.40
Special Law Enforcement Trust	14,292.46	280,794.93	56,113.65	238,973.74	-	238,973.74
Safe Grant	3,347.71	-	252.81	3,094.90	-	3,094.90
Community Gardens	567.61	-	-	567.61	-	567.61
Hospice Care	26,802.41	1,365.00	4,991.19	23,176.22	-	23,176.22
High School Tennis Courts	200.00	-	-	200.00	-	200.00
Gunn Park Disc Golf	300.00	200.00	500.00	-	-	-
Firefighter Benefit Ride	-	5,036.37	-	5,036.37	-	5,036.37
Total Primary Government	6,742,575.13	28,198,409.96	20,666,170.47	14,274,814.62	1,477,566.45	15,752,381.07

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, 2022

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2022
Total Primary Government	$ 6,742,575.13	$ 28,198,409.96	$ 20,666,170.47	$ 14,274,814.62	$ 1,477,566.45	$ 15,752,381.07
Component Units						
Fort Scott Public Library						
General Fund	320,430.28	344,021.71	277,045.40	387,406.59	-	387,406.59
Total Reporting Entity	$ 7,063,005.41	$ 28,542,431.67	$ 20,943,215.87	$ 14,662,221.21	$ 1,477,566.45	$ 16,139,787.66

Composition of Cash

Primary Government: General Checking Accounts	$ 15,752,381.07
Total Primary Government	15,752,381.07
Component Units: Fort Scott Public Library	
Cash in Bank Accounts	387,406.59
Total Reporting Entity	$ 16,139,787.66

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, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Nature of the Organization

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

Reporting Entity

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

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

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did not hold a revenue neutral rate hearing for the 2022 budget since the revenue neutral rate was not exceeded.

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

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

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

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

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

Deposits and Investments

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31st, such taxes are a lien on the property.

Special Assessments

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

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

Long-Term Obligations

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

Compensated Absences

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences (Continued)

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

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

Pension Plan

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

Termination and Post Employment Benefits

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

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

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

2. COMPLIANCE, STEWARDSHIP, AND ACCOUNTABILITY

Compliance With Kansas Statutes

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 except as follows:

- Expenditures exceeded the budget in the Wastewater Utility Fund in apparent violation of K.S.A. 79-2935

3. DEPOSITS AND INVESTMENTS

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

3. DEPOSITS AND INVESTMENTS (Continued)

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

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

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

At December 31, 2022 the City's carrying amount of deposits was $15,752,381.07 and the bank balance was $16,155,434.71. The bank balance was held by one bank resulting in no diversification of credit risk. Of the bank balance, $293,289.09 was covered by federal depository insurance, and $15,862,145.62 was collateralized with securities totaling $17,807,586.18 held by the pledging financial institutions' agents in the City's name.

The carrying amount of the Library's deposits was $387,406.59 and the bank balance was $389,314.03, of which $250,000.00 was coved by FDIC insurance and $139,314.03 was covered by securities totaling $434,630.00 held by the pledging financial institutions' agents in the Library's name .

4. LONG-TERM OBLIGATIONS

General Obligation Bonds

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

The City issued temporary notes Series 2022-1 totaling $5,425,000 on May 11, 2022. Sources and uses of funds were as follows:

4. LONG-TERM OBLIGATIONS (Continued)

Sources:	
Note proceeds	$5,425,000.00
Premium	19,692.75
Other Local Funds	265,843.75
Total Sources	$5,710,536.50
Uses of Funds:	
Debt Service 2019 Temp	$4,958,038.54
Cost of Issuance	70,000.00
Underwriter	15,461.25
Capitalized Interest	181,436.11
Project Funds	485,600.60
Total Uses	$5,710,536.50

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

Industrial Revenue Bonds
The City has entered into various agreements to induce businesses to locate or expand operations in Fort Scott, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2022, there were no industrial revenue bonds issues outstanding.

Compensated Absences
Compensated absences are accrued as detailed in Note 1. Accrued compensated absences as of December 31, 2022, consisted of vacation and sick pay in the amount of $782,895.90.

5. DEFINED BENEFIT PENSION PLAN

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas

5. DEFINED BENEFIT PENSION PLANS (Continued)

law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.90% for KPERS and 22.99% for KP&F for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were $227,962.85 for KPERS and $380,808.51 for KP&F for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was $2,672,429 and $3,852,187 for KP&F. The net pension liability totaling $10,612,481,190 was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

The City Library's contribution to the pension plan was $14,521.39.

The City Library's share of the net pension liability was $159,004.00.

6. SALES TO MAJOR CUSTOMER - ENTERPRISE FUNDS

During 2022, approximately 50% of the total cubic feet of water and 42% of water sales in the Water Utility Fund were to Consolidated Rural Water District #2, Inc., Bourbon County, Kansas.

7. RISK MANAGEMENT

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

8. DISCLOSURES FOR RELATED MUNICIPAL ENTITIES

FORT SCOTT PUBLIC LIBRARY

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

9. INTERFUND TRANSFERS

Operating transfers were as follows:

Transfer To Fund	Transfer From Fund	K.S.A. Statutory Authority	Amount
Equipment Reserve	General	12-1, 117	$ 50,000.00
Capital Improvement	General	12-1,118	50,000.00
LaRoche Capital Outlay	General	(1)	10,000.00
Lake Fort Scott Capital Improvement	Water Utility	12-825d	252,880.00

(1) These transfers are actually reimbursed expenses.

10. CAPITAL PROJECTS

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

	Project Authorization	Expenditures to Date
LaRoche Capital Outlay Project (Fund 216)		
Project Still in Progress		
Grant	$ 90,000.00	
Reimbursements or Transfers	159,870.00	
Totals	$ 249,870.00	$ -
KDH&E River Intake Structure Project (Fund 300)		
Project Still in Progress		
Proceeds from Temporary Notes	$ 10,370,628.50	
Reimbursements or Transfers	513,147.60	
Totals	$ 10,883,776.10	$ 10,188,490.19

10. CAPITAL PROJECTS (Continued)

	Project Authorization	Expenditures to Date
YAT Ellis Park Project (Fund 309)		
Project still in progress		
Miscellaneous	$ 801,726.13	
Reimbursements or Transfers	7,978.00	
Totals	$ 809,704.13	$ 750,668.76
KDOT-AWOS Runway Lighting Project (Fund 319)		
Project still in progress		
Intergovernmental Grant	$ 115,170.00	
Reimbursements or Transfers	43,413.00	
Totals	$ 158,583.00	$ 147,006.00
Airport Runway Expansion Project (Fund 322)		
Project still in progress		
Intergovernmental grant	$ 128,900.03	
Reimbursements or Transfers	643,302.64	
Totals	$ 772,202.67	$ 593,012.99
CDBG Fire Truck Project (Fund 332)		
Project Completed		
Grants	$ 665,303.00	
Proceeds for Capital lease	728,650.00	
Reimbursements or Transfers	26,541.70	
Totals	$ 1,420,494.70	$ 1,420,494.70

11. BUDGET AMENDMENTS

The budgets for the following funds were amended as follows:

Public Library Fund	Original Budget	Amended Budget
Cash Receipts		
Taxes	$ 267,744	$ 294,048
Total Receipts	267,744	294,048
Unencumbered Cash, January 1	-	14,263
Resources Available	$ 267,744	$ 308,311
Expenditures		
Recreation	$ 267,744	$ 308,311
Total Expenditures	$ 267,744	$ 308,311

11. BUDGET AMENDMENTS (Continued)

Water Utility Fund	Original Budget	Amended Budget
Cash Receipts		
Charges for Services	$ 2,880,862	$ 2,880,862
Other Charges	64,000	64,000
Nonoperating Revenue	-	-
Total Receipts	2,944,862	2,944,862
Unencumbered Cash, January 1	819,110	1,075,868
Resources Available	$ 3,763,972	$ 4,020,730
Expenditures		
Water Production	$ 814,975	$ 814,975
Water Distribution	541,168	581,327
Water Administration	467,416	467,416
Water Lake Maintenance	105,163	105,163
Engineering	100,000	100,000
Reserve	250,000	250,000
Debt Service on GO Bonds	640,230	640,230
Debt Service Revolving Notes	50,889	50,889
Debt Service Temporary Notes	80,000	80,000
Operating Transfers to Other Funds	200,000	200,000
Total Expenditures	$ 3,249,841	$ 3,290,000

Wastewater Utility Fund	Original Budget	Amended Budget
Cash Receipts		
Charges for Services	$ 1,867,460	$ 7,000,000
Nonoperating Revenue	15,000	15,000
Total Receipts	1,882,460	7,015,000
Unencumbered Cash, January 1	505,352	501,508
Resources Available	$ 2,387,812	$ 7,516,508
Expenditures		
Wastewater Plant	$ 530,450	$ 780,300
Wastewater Collections	258,221	258,221
Wastewater Administration	433,714	433,714
Engineering	-	-
Operating Transfers to Other Funds	650,000	650,000
Debt Service on GO Bonds	327,765	327,765
Total Expenditures	$ 2,200,150	$ 2,450,000

12. CONTINGENCIES

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

13. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2022 through June 29, 2023 the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

14. LONG-TERM DEBT OBLIGATIONS

Details about the City's long-term obligations, changes in long term debt, and current maturities and interest for the next five years and in five-year increments through maturity are recorded on the following two pages:

Issue	Interest Rates	Amount of Issue	Date of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2016	2.00%-3.125%	$ 5,135,000	6/27/2016	10/1/2045	$ 4,475,000	$ -	$ 150,000	$ 4,325,000	$ 131,794
Series 2021	2.50%	3,805,000	2/28/2021	10/1/2025	2,480,000	-	800,000	1,680,000	62,000
Total General Obligation Bonds					6,955,000	-	950,000	6,005,000	193,794
Temporary Notes									
Series 2019-1	1.50%	4,925,000	12/19/2019	6/1/2022	4,925,000	-	4,925,000	-	33,039
Series 2022-1	2.15%	5,425,000	5/11/2022	12/1/2023	-	5,425,000	-	5,425,000	64,799
Total Temporary Notes					4,925,000	5,425,000	4,925,000	5,425,000	97,838
Revolving Loans, Kansas Department of Health and Environment & Transportation									
WWTP Improvements-C20 134402	3.49%	2,169,247	3/8/2001	2/1/2026	50,016	-	50,016	-	873
Brick Streets and Sidewalks-TR0076	4.00%	400,000	5/6/2008	8/1/2027	77,896	-	11,830	66,066	3,124
Total Revolving Loans					127,912	-	61,846	66,066	3,997
Capital Leases									
Trolly	2.49%	80,000	5/2/2016	5/1/2022	7,132	-	7,132	-	66
Pumper Truck	3.19%	462,405	11/1/2019	10/1/2029	380,186	-	42,471	337,715	12,128
Energy equipment	3.05%	1,534,077	12/12/2019	10/1/1939	1,448,332	-	38,640	1,409,692	44,174
Fire Truck	1.94%	728,650	12/22/2020	7/1/2030	655,913	-	67,409	588,504	12,725
Golf Equipment	2.74%	153,307	3/1/2021	3/1/2025	135,666	-	13,918	121,748	3,723
Total Capital Leases					2,627,229	-	169,570	2,457,659	72,816
					$ 14,635,141	$ 5,425,000	$ 6,106,416	$ 13,953,725	$ 368,445

Issue	2023	2024	2025	2026	2027	2028 2032	2033 2037	2038 2042	2043 2047	Totals
Principal										
General Obligation Bonds	$ 760,000	$ 780,000	$ 605,000	$ 165,000	$ 170,000	$ 925,000	$ 1,065,000	$ 1,115,000	$ 420,000	$ 6,005,000
Temporary Notes	5,425,000	-	-	-	-	-	-	-	-	5,425,000
Revolving Loans, Kansas Department of Health & Environment & Transportation	12,305	12,798	13,312	13,845	13,806	-	-	-	-	66,066
Capital Leases	169,209	176,196	261,225	175,665	183,149	708,020	523,823	260,372	-	2,457,659
Total Principal	$ 6,366,514	$ 968,994	$ 879,537	$ 354,510	$ 366,955	$ 1,633,020	$ 1,588,823	$ 1,375,372	$ 420,000	$ 13,953,725
Interest										
General Obligation Bonds	$ 169,294	$ 150,294	$ 130,794	$ 115,669	$ 111,544	$ 478,219	$ 331,519	$ 161,269	$ 26,563	$ 1,720,426
Temporary Notes	116,638	-	-	-	-	-	-	-	-	116,638
Revolving Loans, Kansas Department of Health & Environment & Transportation	2,649	2,156	1,643	1,109	554	-	-	-	-	8,111
Capital Leases	68,526	64,164	59,496	52,539	47,922	169,376	89,703	12,033	-	563,759
Total Interest	$ 357,107	$ 216,614	$ 191,933	$ 169,317	$ 160,020	$ 647,595	$ 421,222	$ 173,302	$ 26,563	$ 2,408,934
Total Principal and Interest	$ 6,723,621	$ 1,185,608	$ 1,071,470	$ 523,827	$ 526,975	$ 2,280,615	$ 2,010,045	$ 1,548,674	$ 446,563	$ 16,362,659

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, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	$ 7,703,495.00	$ 42,780.89	$ 7,746,275.89	$ 5,933,440.89	$ (1,812,835.00)
Special Purposes Funds:					
Public Library	308,311.00	-	308,311.00	291,454.28	(16,856.72)
Public Safety Equipment Reserve	85,000.00	-	85,000.00	64,139.31	(20,860.69)
Economic Development	200,000.00	-	200,000.00	10,038.00	(189,962.00)
Special Streets & Highways	1,248,789.00	-	1,248,789.00	740,990.69	(507,798.31)
Special Parks & Recreation	16,229.00	-	16,229.00	4,005.00	(12,224.00)
Special Alcohol & Drugs	42,431.00	-	42,431.00	7,000.00	(35,431.00)
E911 Telephone Tax	92,791.00	-	92,791.00	65,701.54	(27,089.46)
Convention and Visitors Bureau	184,357.00	-	184,357.00	155,274.70	(29,082.30)
Parks & Recreation Facilities Sales Tax	82,000.00		82,000.00	-	(82,000.00)
Street Sales Tax	738,000.00		738,000.00	553,576.87	(184,423.13)
EMS Services	1,211,068.00	-	1,211,068.00	358,319.98	(852,748.02)
Bond and Interest Fund					
Debt Service	171,924.00	-	171,924.00	121,924.00	(50,000.00)
Business Funds:					
Water Utility	3,290,000.00	13,792.34	3,303,792.34	3,118,326.08	(185,466.26)
Wastewater Utility	2,450,000.00	-	2,450,000.00	3,017,044.76	567,044.76
Stormwater Utility	340,095.00	-	340,095.00	299,938.68	(40,156.32)
	$ 18,164,490.00				

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 1,502,878.45	$ 1,537,513.76	$ 1,578,340.00	$ (40,826.24)
Delinquent	124,182.92	117,381.28	40,000.00	77,381.28
Motor vehicle	213,626.77	172,904.21	183,777.00	(10,872.79)
Special assessments	20,956.15	29,232.13	6,000.00	23,232.13
Sales tax	3,101,991.22	2,128,491.30	2,445,000.00	(316,508.70)
Payments in lieu of taxes	37,417.94	33,385.78	33,000.00	385.78
Intergovernmental				
State special alcohol tax	18,914.63	22,225.03	16,229.00	5,996.03
Utility franchise taxes	888,018.60	1,018,587.45	875,000.00	143,587.45
KDOT STEP Grant-Federal	2,324.72	1,126.31	1,500.00	(373.69)
DARE Grant	-	500.00	-	500.00
Other grants	8,134.00	15,911.86	-	15,911.86
Licenses and Permits				
Licenses and permits	20,715.00	25,157.30	20,000.00	5,157.30
Other fees	-	2,570.00	1,500.00	1,070.00
Fines, Forfeitures and Penalties				
Municipal court fines	70,909.11	72,858.45	110,000.00	(37,141.55)
Charges for Services				
Shelter House Rental & Camping fee:	16,155.00	15,011.90	10,000.00	5,011.90
Lease income	360.00	-	360.00	(360.00)
Aquatic Center receipts	43,702.76	57,505.09	40,000.00	17,505.09
Baseball complex receipts	26,695.65	41,183.30	60,000.00	(18,816.70)
Golf course receipts	318,901.75	432,188.62	260,000.00	172,188.62
Buck Run Com Center receipts	108,593.01	111,472.69	40,000.00	71,472.69
Airport revenue	179,043.94	315,686.57	225,000.00	90,686.57
Use of Money and Property				
Interest earned	1,941.74	1,423.32	1,500.00	(76.68)
Sales of property	-	-	-	-
Other Income				
Miscellaneous	17,851.09	6,050.26	277,500.00	(271,449.74)
Reimbursed Expenses	58,329.45	121,869.03	95,000.00	26,869.03
Ballfield Reimbursement from USD	97,421.79	27,110.12	50,000.00	(22,889.88)
Dispatching & ambulance services	94,000.00	39,500.00	98,000.00	(58,500.00)
Total Receipts	6,973,065.69	6,346,845.76	$ 6,467,706.00	$ (120,860.24)

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Expenditures				
City Commission				
Contractual services	$ 24,758.04	$ 8,215.80	$ 3,500.00	$ 4,715.80
Commodities	586.16	2,259.62	2,000.00	259.62
City Manager				
Personal services	67,655.72	56,121.52	59,680.00	(3,558.48)
Contractual services	6,574.27	6,170.79	10,000.00	(3,829.21)
Commodities	826.04	1,162.74	2,500.00	(1,337.26)
Capital outlay	86.00	-	500.00	(500.00)
City Attorney				
Personal services	14.00	-	-	-
Contractual services	89,707.61	63,159.50	76,500.00	(13,340.50)
Commodities	182.25	760.77	500.00	260.77
Finance				
Personal services	106,000.84	51,924.41	99,100.00	(47,175.59)
Contractual services	10,254.69	11,503.29	13,300.00	(1,796.71)
Commodities	1,299.83	1,128.49	3,100.00	(1,971.51)
Capital outlay	-	-	-	-
Human Resources				
Personal services	32,126.44	36,015.95	42,760.00	(6,744.05)
Contractual services	11,581.32	10,216.83	16,600.00	(6,383.17)
Commodities	790.21	778.96	1,000.00	(221.04)
Capital outlay	-	-	-	-
City Clerk				
Personal services	34,454.17	50,020.35	35,740.00	14,280.35
Contractual services	4,856.70	7,462.41	5,950.00	1,512.41
Commodities	1,859.08	3,392.82	2,500.00	892.82
Capital outlay	-	-	-	-
Economic Development				
Personal services	83,561.22	1,769.00	-	1,769.00
Contractual services	57,850.19	45,335.02	86,125.00	(40,789.98)
Commodities	480.98	-	-	-
Capital outlay	-	-	-	-
Municipal Court				
Personal services	55,095.86	78,776.27	69,300.00	9,476.27
Contractual services	5,592.08	12,372.03	10,000.00	2,372.03
Commodities	63.82	1,024.96	200.00	824.96
Information Systems				
Personal services	35,736.94	1,769.00	-	1,769.00
Contractual services	20,580.73	25,114.06	55,000.00	(29,885.94)
Commodities	1,740.20	3,787.27	-	3,787.27
Capital outlay	4,495.31	8,786.59	-	8,786.59
General Government				
Contractual services	351,702.23	233,954.72	357,100.00	(123,145.28)
Commodities	19,443.19	15,266.43	16,000.00	(733.57)
Capital outlay	15,811.98	16,862.91	-	16,862.91

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Expenditures				
Police				
Personal services	$ 1,280,750.48	$ 1,364,376.38	$ 1,342,500.00	$ 21,876.38
Contractual services	69,517.88	64,997.95	91,100.00	(26,102.05)
Commodities	101,300.02	86,685.72	80,200.00	6,485.72
Capital outlay	66,424.97	3,617.93	-	3,617.93
Fire				
Personal services	828,199.93	878,426.74	883,100.00	(4,673.26)
Contractual services	53,248.93	41,547.11	70,000.00	(28,452.89)
Commodities	63,948.20	52,914.60	62,000.00	(9,085.40)
Capital outlay	21,648.90	1,293.69	5,000.00	(3,706.31)
Communications				
Personal services	489,407.54	515,598.57	466,900.00	48,698.57
Contractual services	24,338.27	22,714.06	25,750.00	(3,035.94)
Commodities	2,617.83	3,239.08	3,400.00	(160.92)
Capital outlay	-	-	-	-
Animal Control				
Personal services	39,535.30	44,371.08	41,312.00	3,059.08
Contractual services	3,609.41	5,098.69	4,950.00	148.69
Commodities	6,245.26	2,512.07	4,350.00	(1,837.93)
Capital outlay	392.85	-		-
City Codes				
Personal services	121,327.80	106,129.77	103,250.00	2,879.77
Contractual services	259,005.88	105,278.85	103,200.00	2,078.85
Commodities	8,404.55	9,139.93	9,300.00	(160.07)
Capital outlay	885.14	-	-	-
Airport				
Personal services	92,942.86	104,056.51	85,710.00	18,346.51
Contractual services	47,160.65	26,535.34	40,960.00	(14,424.66)
Commodities	196,767.73	231,271.78	213,700.00	17,571.78
Capital outlay	931.40	1,170.85	-	1,170.85
Parks				
Personal services	139,531.22	138,212.43	147,815.00	(9,602.57)
Contractual services	47,366.81	52,888.37	43,500.00	9,388.37
Commodities	38,408.55	36,626.46	49,300.00	(12,673.54)
Capital outlay	9,875.92	56,576.89	-	56,576.89
Ballfield				
Personal services	35,433.41	61,817.50	58,725.00	3,092.50
Contractual services	31,961.60	36,009.17	39,200.00	(3,190.83)
Commodities	20,790.69	13,383.81	23,000.00	(9,616.19)
Capital outlay	-	1,087.50	-	1,087.50
Aquatic Center				
Personal services	50,040.29	64,643.28	71,900.00	(7,256.72)
Contractual services	13,448.40	15,881.75	15,650.00	231.75
Commodities	20,564.98	34,350.93	26,600.00	7,750.93
Capital outlay	6,523.35	651.89	10,000.00	(9,348.11)

CITY OF FORT SCOTT, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Expenditures				
Golf Course				
Personal services	$ 208,501.53	$ 230,160.31	$ 198,528.00	$ 31,632.31
Contractual services	31,841.90	35,210.34	40,900.00	(5,689.66)
Commodities	91,963.01	116,232.80	83,700.00	32,532.80
Capital outlay	6,133.85	2,267.15	-	2,267.15
Buck Run Community Center				
Personal services	15,670.97	15,373.44	22,300.00	(6,926.56)
Contractual services	178,627.14	177,656.45	114,600.00	63,056.45
Commodities	17,199.06	23,624.80	18,500.00	5,124.80
Capital outlay	-	2,295.00	-	2,295.00
Grand Memorial Hall				
Contractual services	15,554.39	10,702.70	11,800.00	(1,097.30)
Commodities	7,782.53	2,781.15	1,700.00	1,081.15
Capital outlay	-	-	-	-
Reserve	-	-	952,800.00	(952,800.00)
Debt Service				
Lease payments	263,158.74	242,386.44	242,386.00	0.44
Revolving Loans				
Principal	11,374.38	11,830.48	11,830.00	0.48
Interest and fees	3,579.74	3,123.64	3,124.00	(0.36)
Operating Transfers to Other Funds				
Special Streets & Highways	500,000.00	-	800,000.00	(800,000.00)
Debt Service	30,000.00	-	-	-
Equipment Reserve	50,000.00	50,000.00	50,000.00	-
Capital Improvements	34,320.00	50,000.00	50,000.00	-
Laroche Capital Outlay	10,000.00	10,000.00	10,000.00	-
FAA Electric Vault Grant	-	11,577.00	-	11,577.00
KDOT Design and Planning	-	-	-	-
Subtotal			7,703,495.00	
Adjustments for Qualifying for Budget Credits				
Grants	-	-	15,911.86	(15,911.86)
Reimbursements in excess of budget	-	-	26,869.03	(26,869.03)
Total Expenditures	6,714,032.34	5,933,440.89	$ 7,746,275.89	$(1,812,835.00)
Receipts Over (Under) Expenditures	259,033.35	413,404.87		
Unencumbered Cash, Beginning	1,206,305.48	1,465,338.83		
Unencumbered Cash, Ending	$ 1,465,338.83	$ 1,878,743.70		

CITY OF FORT SCOTT, KANSAS
PUBLIC LIBRARY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 230,965.83	$ 232,733.52	$ 240,000.00	$ (7,266.48)
Delinquent	18,641.85	17,897.56	18,000.00	(102.44)
Motor vehicle tax	32,398.19	26,560.33	36,048.00	(9,487.67)
Total Receipts	282,005.87	277,191.41	$ 294,048.00	$ (16,856.59)
Expenditures				
Recreation				
Appropriation to Library Board	267,743.00	291,454.28	$ 308,311.00	$ (16,856.72)
Total Expenditures	267,743.00	291,454.28	$ 308,311.00	$ (16,856.72)
Receipts Over (Under) Expenditures	14,262.87	(14,262.87)		
Unencumbered Cash, Beginning	-	14,262.87		
Unencumbered Cash, Ending	$ 14,262.87	$ -		

CITY OF FORT SCOTT, KANSAS
PUBLIC SAFETY EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ -	$ 82,585.87	$ 85,000.00	$ (2,414.13)
Delinquent	-	527.84	-	527.84
Motor vehicle tax	-	-	-	-
Total Receipts	-	83,113.71	$ 85,000.00	$ (1,886.29)
Expenditures				
Public Safety				
Capital outlay	-	64,139.31	$ 85,000.00	$ (20,860.69)
Total Expenditures	-	64,139.31	$ 85,000.00	$ (20,860.69)
Receipts Over (Under) Expenditures	-	18,974.40		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ 18,974.40		

CITY OF FORT SCOTT, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Use of Property and Money				
Sales of property	$ 230,087.50	$ -	$ 200,000.00	$ (200,000.00)
Other Receipts				
Miscellaneous	542.03	75,799.00	-	75,799.00
Total Receipts	230,629.53	75,799.00	$ 200,000.00	$ (124,201.00)
Expenditures				
Economic Development				
Contractual services	63,122.52	10,038.00	$ 200,000.00	$ (189,962.00)
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Reserve	-	-	-	-
Total Expenditures	63,122.52	10,038.00	$ 200,000.00	$ (189,962.00)
Receipts Over (Under) Expenditures	167,507.01	65,761.00		
Unencumbered Cash, Beginning	63,242.93	230,749.94		
Unencumbered Cash, Ending	$ 230,749.94	$ 296,510.94		

CITY OF FORT SCOTT, KANSAS
SPECIAL STREETS & HIGHWAYS FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Taxes				
Sales tax	$ 400,627.82	$ 906,297.42	$ 800,000.00	$ 106,297.42
Intergovernmental				
State gasoline tax	222,704.30	204,972.13	197,930.00	7,042.13
State connecting links	12,331.51	12,340.01	12,349.00	(8.99)
Other Receipts				
Reimbursed expenses	240,247.39	6,410.25	-	6,410.25
Operating Transfer from Other Fund				
General	500,000.00	-	-	-
Total Receipts	1,375,911.02	1,130,019.81	$ 1,010,279.00	$ 119,740.81
Expenditures				
Public Streets				
Personal services	350,694.43	431,742.86	$ 454,476.00	$ (22,733.14)
Contractual services	108,536.95	32,616.14	35,000.00	(2,383.86)
Commodities	210,548.52	202,692.20	90,279.00	112,413.20
Capital outlay	379,112.07	73,939.49	669,034.00	(595,094.51)
Total Expenditures	1,048,891.97	740,990.69	$ 1,248,789.00	$ (507,798.31)
Receipts Over (Under) Expenditures	327,019.05	389,029.12		
Unencumbered Cash, Beginning	478,500.89	805,519.94		
Unencumbered Cash, Ending	$ 805,519.94	$ 1,194,549.06		

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	$ 18,914.63	$ 22,225.02	$ 16,229.00	$ 5,996.02
State grant	-	1,317.00	-	1,317.00
Other Receipts				
Miscellaneous	1,859.00	4,005.00	-	4,005.00
Total Receipts	20,773.63	27,547.02	$ 16,229.00	$ 11,318.02
Expenditures				
Recreation				
Contractual services	2,594.37	4,005.00	$ 16,229.00	$ (12,224.00)
Capital outlay	20,068.70	-	-	-
Total Expenditures	22,663.07	4,005.00	$ 16,229.00	$ (12,224.00)
Receipts Over (Under) Expenditures	(1,889.44)	23,542.02		
Unencumbered Cash, Beginning	44,945.75	43,056.31		
Unencumbered Cash, Ending	$ 43,056.31	$ 66,598.33		

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	$ 18,914.62	$ 22,225.01	$ 16,229.00	$ 5,996.01
Total Receipts	18,914.62	22,225.01	$ 16,229.00	$ 5,996.01
Expenditures				
Public Safety				
Contractual services	10,699.96	7,000.00	$ 20,000.00	$ (13,000.00)
Capital outlay	-	-	22,431.00	(22,431.00)
Total Expenditures	10,699.96	7,000.00	$ 42,431.00	$ (35,431.00)
Receipts Over (Under) Expenditures	8,214.66	15,225.01		
Unencumbered Cash, Beginning	33,880.76	42,095.42		
Unencumbered Cash, Ending	$ 42,095.42	$ 57,320.43		

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Special telephone tax	$ 90,220.02	$ 92,329.68	$ 85,000.00	$ 7,329.68
Other Receipts				
Miscellaneous	597.33	-	-	-
Total Receipts	90,817.35	92,329.68	$ 85,000.00	$ 7,329.68
Expenditures				
Public Safety				
Contractual services	92,755.22	58,946.83	$ 85,000.00	$ (26,053.17)
Capital outlay	20,021.32	6,754.71	7,791.00	(1,036.29)
Total Expenditures	112,776.54	65,701.54	$ 92,791.00	$ (27,089.46)
Receipts Over (Under) Expenditures	(21,959.19)	26,628.14		
Unencumbered Cash, Beginning	68,125.43	46,166.24		
Unencumbered Cash, Ending	$ 46,166.24	$ 72,794.38		

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State guest tax	$ 140,450.15	$ 170,468.64	$ 140,000.00	$ 30,468.64
Other Receipts				
Miscellaneous	4,897.96	-	-	-
Total Receipts	145,348.11	170,468.64	$ 140,000.00	$ 30,468.64
Expenditures				
Economic Development				
Personal services	60,873.16	77,491.80	$ 80,000.00	$ (2,508.20)
Contractual services	21,061.79	72,710.09	30,000.00	42,710.09
Commodities	3,612.34	5,072.81	10,000.00	(4,927.19)
Capital outlay	107.14	-	64,357.00	(64,357.00)
Total Expenditures	85,654.43	155,274.70	$ 184,357.00	$ (29,082.30)
Receipts Over (Under) Expenditures	59,693.68	15,193.94		
Unencumbered Cash, Beginning	21,357.27	81,050.95		
Unencumbered Cash, Ending	$ 81,050.95	$ 96,244.89		

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Taxes				
Sales tax	$ 32,723.78	$ 101,344.49	$ 82,000.00	$ 19,344.49
Total Receipts	32,723.78	101,344.49	$ 82,000.00	$ 19,344.49
Expenditures				
Public Recreation				
Personal services	-	-	$ -	$ -
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	-	-	82,000.00	(82,000.00)
Total Expenditures	-	-	$ 82,000.00	$ (82,000.00)
Receipts Over (Under) Expenditures	32,723.78	101,344.49		
Unencumbered Cash, Beginning	-	32,723.78		
Unencumbered Cash, Ending	$ 32,723.78	$ 134,068.27		

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Taxes				
Sales tax	$ 295,136.74	$ 961,841.64	$ 738,000.00	$ 223,841.64
Total Receipts	295,136.74	961,841.64	$ 738,000.00	$ 223,841.64
Expenditures				
Public Streets				
Personal services	-	-	$ -	$ -
Contractual services	-	41,191.76	-	41,191.76
Commodities	-	-	-	-
Capital outlay	-	512,385.11	738,000.00	(225,614.89)
Total Expenditures	-	553,576.87	$ 738,000.00	$ (184,423.13)
Receipts Over (Under) Expenditures	295,136.74	408,264.77		
Unencumbered Cash, Beginning	-	295,136.74		
Unencumbered Cash, Ending	$ 295,136.74	$ 703,401.51		

CITY OF FORT SCOTT, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 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	35,895.09	69,089.61
Total Expenditures	35,895.09	69,089.61
Receipts Over (Under) Expenditures	14,104.91	(19,089.61)
Unencumbered Cash, Beginning	9,963.34	24,068.25
Unencumbered Cash, Ending	$ 24,068.25	$ 4,978.64

CITY OF FORT SCOTT, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Operating Transfers from Other Funds		
General	$ 34,320.00	$ 50,000.00
Total Receipts	34,320.00	50,000.00
Expenditures		
General Government		
Capital outlay	34,320.00	-
Total Expenditures	34,320.00	-
Receipts Over (Under) Expenditures	-	50,000.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 50,000.00

CITY OF FORT SCOTT, KANSAS
LAND BANK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ 5,000.00
Total Receipts	-	5,000.00
Expenditures		
General Government		
Contractual services	-	2,542.18
Total Expenditures	-	2,542.18
Receipts Over (Under) Expenditures	-	2,457.82
Unencumbered Cash, Beginning	1,000.00	1,000.00
Unencumbered Cash, Ending	$ 1,000.00	$ 3,457.82

CITY OF FORT SCOTT, KANSAS
EMS SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Reimbursements from Bourbon Count	$ 897,644.00	$ 240,742.00	$ 964,248.00	$ (723,506.00)
Intergovernmental				
Federal grant	4,067.00	-	-	
Other Receipts				
Miscellaneous	1,228.73	1,162.50	-	
Total Receipts	902,939.73	241,904.50	$ 964,248.00	$ (723,506.00)
Expenditures				
Public Health				
Personal services	819,176.53	290,060.26	$ 818,850.00	$ (528,789.74)
Contractual services	27,918.24	23,770.64	35,000.00	(11,229.36)
Commodities	94,111.85	38,674.68	65,000.00	(26,325.32)
Capital outlay	152,889.81	5,814.40	292,218.00	(286,403.60)
Total Expenditures	1,094,096.43	358,319.98	$ 1,211,068.00	$ (852,748.02)
Receipts Over (Under) Expenditures	(191,156.70)	(116,415.48)		
Unencumbered Cash, Beginning	307,572.18	116,415.48		
Unencumbered Cash, Ending	$ 116,415.48	$ -		

CITY OF FORT SCOTT, KANSAS
RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Buck Run Com Center receipts	$ 430.00	$ 458.91	$ -	$ 458.91
Total Receipts	430.00	458.91	$ -	$ 458.91
Expenditures				
Recreation				
Personal services	-	-	$ -	$ -
Contractual services	-	-	-	-
Commodities	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	$ -	$ -
Receipts Over (Under) Expenditures	430.00	458.91		
Unencumbered Cash, Beginning	-	430.00		
Unencumbered Cash, Ending	$ 430.00	$ 888.91		

CITY OF FORT SCOTT, KANSAS
CDBG ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
Federal Grant	181,516.50	42,920.50
Other Receipts		
Miscellaneous	19,000.00	-
Total Receipts	200,516.50	42,920.50
Expenditures		
Economic Development		
Contractual services	328,003.00	3,700.00
Total Expenditures	328,003.00	3,700.00
Receipts Over (Under) Expenditures	(127,486.50)	39,220.50
Unencumbered Cash, Beginning	-	(127,486.50)
Unencumbered Cash, Ending	$ (127,486.50)	$ (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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
Federal Grant	-	204,376.58
Total Receipts	-	204,376.58
Expenditures		
Economic Development		
Contractual services	-	400,000.00
Total Expenditures	-	400,000.00
Receipts Over (Under) Expenditures	-	(195,623.42)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (195,623.42)

CITY OF FORT SCOTT, KANSAS
CDBG SANITARY SEWER FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
Federal Grant	-	-
Total Receipts	-	-
Expenditures		
Public Health		
Contractual services	-	79,850.00
Total Expenditures	-	79,850.00
Receipts Over (Under) Expenditures	-	(79,850.00)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (79,850.00)

CITY OF FORT SCOTT, KANSAS
COVID GRANTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
Covid grant	$ 587,316.32	$ 587,316.32
Total Receipts	587,316.32	587,316.32
Expenditures		
Public Health		
Personal services	-	108,426.22
Contractual	200,025.00	-
Total Expenditures	200,025.00	108,426.22
Receipts Over (Under) Expenditures	387,291.32	478,890.10
Unencumbered Cash, Beginning	-	387,291.32
Unencumbered Cash, Ending	$ 387,291.32	$ 866,181.42

CITY OF FORT SCOTT, KANSAS
OPIOD SETTLEMENT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
State Grant	-	1,879.47
Total Receipts	-	1,879.47
Expenditures		
Public Health		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	1,879.47
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 1,879.47

CITY OF FORT SCOTT, KANSAS
KDOT ELECTRIC GATE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
State Grant	-	-
Total Receipts	-	-
Expenditures		
Public Safety		
Contractual services	-	23,727.94
Total Expenditures	-	23,727.94
Receipts Over (Under) Expenditures	-	(23,727.94)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (23,727.94)

CITY OF FORT SCOTT, KANSAS
DEBT SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	$ 250,181.73	$ 120,692.62	$ 121,463.00	$ (770.38)
Delinquent	20,547.55	17,796.32	-	17,796.32
Motor vehicle	35,689.43	30,642.77	30,595.00	47.77
Other Receipts				
Proceeds from bonds	58,288.87	-	-	
Operating Transfers from Other Funds				
General	30,000.00	-	-	-
Total Receipts	394,707.58	169,131.71	$ 152,058.00	$ 17,073.71
Expenditures				
Debt Service on GO Bonds				
Principal	653,950.00	118,950.00	$ 118,950.00	$ -
Interest	21,023.41	2,974.00	2,974.00	-
Miscellaneous	-	-	50,000.00	(50,000.00)
Total Expenditures	674,973.41	121,924.00	$ 171,924.00	$ (50,000.00)
Receipts Over (Under) Expenditures	(280,265.83)	47,207.71		
Unencumbered Cash, Beginning	302,448.19	22,182.36		
Unencumbered Cash, Ending	$ 22,182.36	$ 69,390.07		

CITY OF FORT SCOTT, KANSAS
LAROCHE CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Reimbursed Expenses	$ 20,000.00	$ 9,870.38
Operating Transfers from Other Funds		
General	10,000.00	10,000.00
Total Receipts	30,000.00	19,870.38
Expenditures		
Recreation		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	30,000.00	19,870.38
Unencumbered Cash, Beginning	110,000.00	140,000.00
Unencumbered Cash, Ending	$ 140,000.00	$ 159,870.38

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Reimbursed Expenses	$ 247,303.85	$ -
Proceeds Temporary Note	-	5,444,692.75
Total Receipts	247,303.85	5,444,692.75
Expenditures		
Debt Service on Temporary Note		
Principal		4,925,000.00
Interest		33,038.54
Cost of Issuance and underwriter's fee		78,941.25
Public Works		
Capital outlays	1,844,949.00	-
Total Expenditures	1,844,949.00	5,036,979.79
Receipts Over (Under) Expenditures	(1,597,645.15)	407,712.96
Unencumbered Cash, Beginning	1,619,374.35	21,729.20
Unencumbered Cash, Ending	$ 21,729.20	$ 429,442.16

CITY OF FORT SCOTT, KANSAS
YAT ELLIS PARK PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Recreation		
Contractual services	913.06	1,115.50
Capital outlay	-	-
Total Expenditures	913.06	1,115.50
Receipts Over (Under) Expenditures	(913.06)	(1,115.50)
Unencumbered Cash, Beginning	61,063.93	60,150.87
Unencumbered Cash, Ending	$ 60,150.87	$ 59,035.37

CITY OF FORT SCOTT, KANSAS
KDOT - AWOS RUNWAY LIGHTING FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
State Grant	$ -	$ 104,193.00
Other Receipts		
Miscellaneous	-	11,577.00
Total Receipts	-	115,770.00
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	115,170.00	600.00
Total Expenditures	115,170.00	600.00
Receipts Over (Under) Expenditures	(115,170.00)	115,170.00
Unencumbered Cash, Beginning	-	(115,170.00)
Unencumbered Cash, Ending	$ (115,170.00)	$ -

CITY OF FORT SCOTT, KANSAS
AIRPORT RUNWAY EXPANSION PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 12,434.54	$ -
Intergovernmental		
Federal Grant	-	-
Total Receipts	12,434.54	-
Expenditures		
Public Transportation		
Contractual services	-	-
Capital outlay	2,850.00	2,000.00
Total Expenditures	2,850.00	2,000.00
Receipts Over (Under) Expenditures	9,584.54	(2,000.00)
Unencumbered Cash, Beginning	171,605.14	181,189.68
Unencumbered Cash, Ending	181,189.68	179,189.68

CITY OF FORT SCOTT, KANSAS
FIRE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
Federal Grant	$ -	$ -
Other Receipts		
Miscellaneous	-	-
Total Receipts	-	-
Expenditures		
Public Safety		
Capital outlay	2,717.75	-
Total Expenditures	2,717.75	-
Receipts Over (Under) Expenditures	(2,717.75)	-
Unencumbered Cash, Beginning	2,717.75	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF FORT SCOTT, KANSAS
MIH GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
State grant	$ 12,207.17	$ -
Other Receipts		
Miscellaneous	2,371.18	-
Total Receipts	14,578.35	-
Expenditures		
Recreation		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	14,578.35	-
Unencumbered Cash, Beginning	(14,578.35)	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF FORT SCOTT, KANSAS
CDBG FIRE TRUCK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
Federal grant	$ 659,303.00	$ 2,000.00
Other Receipts		
Proceeds, lease purchase agreement	-	-
Miscellaneous	26,541.70	-
Total Receipts	685,844.70	2,000.00
Expenditures		
Public Safety		
Capital outlay	5,000.00	17,540.91
Total Expenditures	5,000.00	17,540.91
Receipts Over (Under) Expenditures	680,844.70	(15,540.91)
Unencumbered Cash, Beginning	(665,303.79)	15,540.91
Unencumbered Cash, Ending	$ 15,540.91	$ -

CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 2,974,154.01	$ 3,045,140.80	$ 2,880,862.00	$ 164,278.80
Other charges	13,837.32	15,749.50	35,000.00	(19,250.50)
Fishing, boating and camping fees	25,422.95	34,736.35	29,000.00	5,736.35
Nonoperating Revenue				
Sales of property	230,575.00	252,880.00	-	252,880.00
Reimbursed expenses	110,858.44	13,792.34	-	13,792.34
Miscellaneous	6,583.68	36,802.15	-	36,802.15
Total Receipts	3,361,431.40	3,399,101.14	$ 2,944,862.00	$ 454,239.14
Expenditures				
Water Production				
Personal services	315,005.14	348,688.63	$ 350,445.00	$ (1,756.37)
Contractual services	202,657.52	212,389.44	232,162.00	(19,772.56)
Commodities	257,455.32	284,141.07	232,368.00	51,773.07
Capital outlay	262,684.83	12,854.98	-	12,854.98
Water Distribution				
Personal services	263,866.78	311,066.42	293,247.00	17,819.42
Contractual services	46,331.66	67,011.51	51,191.00	15,820.51
Commodities	119,940.20	280,412.73	196,730.00	83,682.73
Capital outlay	37,824.63	9,370.49	-	9,370.49
Water Administration				
Personal services	290,441.33	234,227.41	240,850.00	(6,622.59)
Contractual services	233,262.26	197,412.09	221,416.00	(24,003.91)
Commodities	12,423.93	10,094.23	5,150.00	4,944.23
Capital outlay	86.00	-	-	-
Water Lake Maintenance				
Personal services	81,429.22	100,444.64	72,100.00	28,344.64
Contractual services	12,995.96	22,106.96	20,600.00	1,506.96
Commodities	34,463.15	18,134.33	12,463.00	5,671.33
Capital outlay	7,873.18	1,174.03	-	1,174.03
Engineering				
Personal services	1,601.00	-	-	-
Contractual services	223.74	-	140,159.00	(140,159.00)
Reserve	-	-	250,000.00	(250,000.00)
Debt Service on GO Bonds				
Principal	556,200.00	586,200.00	640,230.00	(54,030.00)
Interest	57,076.66	54,030.00	-	54,030.00
Debt Service Revolving Notes				
Principal	97,472.77	50,015.81	50,889.00	(873.19)
Interest	4,304.26	872.70	-	872.70
Debt Service Temporary Notes				
Interest	73,875.00	64,798.61	80,000.00	(15,201.39)

CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Variance - Over (Under)
Expenditures				
Operating Transfers to Other Funds				
Water Capital Reserve	$ 200,000.00	$ -	$ 200,000.00	$ (200,000.00)
Lake Ft Scott Cap Improvements	230,575.00	252,880.00	-	252,880.00
Subtotal			3,290,000.00	
Adjustments for Qualifying for Budget Credits				
Reimbursements in excess of budget	-	-	13,792.34	(13,792.34)
Total Expenditures	3,400,069.54	3,118,326.08	$ 3,303,792.34	$ (185,466.26)
Receipts Over (Under) Expenditures	(38,638.14)	280,775.06		
Unencumbered Cash, Beginning	1,114,506.24	1,075,868.10		
Unencumbered Cash, Ending	$ 1,075,868.10	$ 1,356,643.16		

CITY OF FORT SCOTT, KANSAS
WASTEWATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 1,832,890.30	$ 7,292,982.10	$ 7,000,000.00	$ 292,982.10
Wastewater Infrastructure fee	-	363,785.00	373,920.00	(10,135.00)
Nonoperating Revenue				
Lease Income	-	16,225.00	10,000.00	6,225.00
Reimbursed Expenses	12,288.83	36,820.50	5,000.00	31,820.50
Miscellaneous	13,133.00	1,116.00	-	1,116.00
Total Receipts	1,858,312.13	7,710,928.60	$ 7,388,920.00	$ 322,008.60
Expenditures				
Wastewater Plant				
Personal services	259,546.05	225,106.38	$ 174,556.00	$ 50,550.38
Contractual services	284,225.39	291,066.96	268,344.00	22,722.96
Commodities	54,200.29	86,998.70	87,550.00	(551.30)
Capital outlay	-	1,255,537.28	249,850.00	1,005,687.28
Wastewater Collections				
Personal services	134,090.59	145,558.30	165,125.00	(19,566.70)
Contractual services	34,598.20	262,467.18	36,050.00	226,417.18
Commodities	60,550.42	61,888.23	57,046.00	4,842.23
Capital outlay	35.94	2,043.05	-	2,043.05
Wastewater Administration				
Personal services	152,136.92	147,365.53	230,186.00	(82,820.47)
Contractual services	192,631.31	202,329.18	197,348.00	4,981.18
Commodities	11,551.73	8,919.21	6,180.00	2,739.21
Capital outlay	85.99	-	-	-
Engineering				
Contractual services	223.75	-	-	-
Debt Service on GO Bonds				
Principal	209,850.00	194,850.00	194,850.00	-
Interest	136,373.34	132,914.76	132,915.00	(0.24)
Closing Costs on new bonds issued	55,047.50	-	-	-
Operating Transfers to Other Funds				
Wastewater Capital Reserve	350,000.00	-	650,000.00	(650,000.00)
Total Expenditures	1,935,147.42	3,017,044.76	$ 2,450,000.00	$ 567,044.76
Receipts Over (Under) Expenditures	(76,835.29)	4,693,883.84		
Unencumbered Cash, Beginning	578,344.10	501,508.81		
Unencumbered Cash, Ending	$ 501,508.81	$ 5,195,392.65		

CITY OF FORT SCOTT, KANSAS
STORMWATER UTILITY FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual	2022 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	$ 259,501.71	$ 264,823.97	$ 267,800.00	$ (2,976.03)
Total Receipts	259,501.71	264,823.97	$ 267,800.00	$ (2,976.03)
Expenditures				
Operating Expenses				
Personal services	52,184.20	62,875.37	$ 73,383.00	$ (10,507.63)
Contractual services	516.08	3,050.00	3,000.00	50.00
Commodities	4,760.94	(40,799.03)	9,837.00	(50,636.03)
Capital Outlays	1,452.17	220,937.34	-	220,937.34
Reserve	-	-	100,000.00	(100,000.00)
Debt Service on GO Bonds				
Principal	50,000.00	50,000.00	50,000.00	-
Interest	2,562.50	3,875.00	3,875.00	-
Operating Transfers to Other Funds				
Stormwater Capital Reserve	114,000.00	-	100,000.00	(100,000.00)
Sewer Capital Reserve	-	-	-	-
Total Expenditures	225,475.89	299,938.68	$ 340,095.00	$ (40,156.32)
Receipts Over (Under) Expenditures	34,025.82	(35,114.71)		
Unencumbered Cash, Beginning	108,672.17	142,697.99		
Unencumbered Cash, Ending	$ 142,697.99	$ 107,583.28		

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	$ 230,575.00	$ 252,880.00
Total Receipts	230,575.00	252,880.00
Expenditures		
Public Safety		
Capital outlay	-	10,213.86
Total Expenditures	-	10,213.86
Receipts Over (Under) Expenditures	230,575.00	242,666.14
Unencumbered Cash, Beginning	-	230,575.00
Unencumbered Cash, Ending	$ 230,575.00	$ 473,241.14

CITY OF FORT SCOTT, KANSAS
SEWER CAPITAL RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Operating Transfers from Other Funds		
Wastewater Utility	$ 350,000.00	$ -
Stormwater Utility	-	-
Total Receipts	350,000.00	-
Expenditures		
Public Safety		
Capital outlay	609,928.29	32,028.69
Total Expenditures	609,928.29	32,028.69
Receipts Over (Under) Expenditures	(259,928.29)	(32,028.69)
Unencumbered Cash, Beginning	351,987.51	92,059.22
Unencumbered Cash, Ending	$ 92,059.22	$ 60,030.53

CITY OF FORT SCOTT, KANSAS
WATER CAPITAL RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	$ 200,000.00	$ -
Total Receipts	200,000.00	-
Expenditures		
Public Safety		
Capital outlay	334,455.25	6,793.33
Total Expenditures	334,455.25	6,793.33
Receipts Over (Under) Expenditures	(134,455.25)	(6,793.33)
Unencumbered Cash, Beginning	243,382.00	108,926.75
Unencumbered Cash, Ending	$ 108,926.75	$ 102,133.42

CITY OF FORT SCOTT, KANSAS
STORMWATER CAPITAL RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Operating Transfers from Other Funds		
Stormwater Utility	$ 114,000.00	$ -
Total Receipts	114,000.00	-
Expenditures		
Public Safety		
Capital outlay	132,885.02	47,494.31
Total Expenditures	132,885.02	47,494.31
Receipts Over (Under) Expenditures	(18,885.02)	(47,494.31)
Unencumbered Cash, Beginning	696,001.00	677,115.98
Unencumbered Cash, Ending	$ 677,115.98	$ 629,621.67

CITY OF FORT SCOTT, KANSAS
UNSUNG HEROES PARK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	353.28	353.28
Unencumbered Cash, Ending	$ 353.28	$ 353.28

CITY OF FORT SCOTT, KANSAS
PEDNET GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Pednet Grant	$ 1,500.00	$ -
Total Receipts	1,500.00	-
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	13,200.00	-
Total Expenditures	13,200.00	-
Receipts Over (Under) Expenditures	(11,700.00)	-
Unencumbered Cash, Beginning	16,557.20	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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Donations	$ 200.00	$ -
Total Receipts	200.00	-
Expenditures		
Recreation		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	200.00	-
Unencumbered Cash, Beginning	-	200.00
Unencumbered Cash, Ending	$ 200.00	$ 200.00

CITY OF FORT SCOTT, KANSAS
T MOBILE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Donations	$ -	$ 50,000.00
Total Receipts	-	50,000.00
Expenditures		
Recreation		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	50,000.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 50,000.00

CITY OF FORT SCOTT, KANSAS
PUBLIC SAFETY TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Donations	$ -	$ 2,050.00
Total Receipts	-	2,050.00
Expenditures		
Public Safety		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	2,050.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 2,050.00

CITY OF FORT SCOTT, KANSAS
FIRE INSURANCE PROCEEDS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Insurance proceeds	$ 24,135.00	$ -
Total Receipts	24,135.00	-
Expenditures		
Public Safety		
Contractual services	7,785.00	6,000.00
Total Expenditures	7,785.00	6,000.00
Receipts Over (Under) Expenditures	16,350.00	(6,000.00)
Unencumbered Cash, Beginning	7,125.00	23,475.00
Unencumbered Cash, Ending	$ 23,475.00	$ 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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Donations	$ 175.00	$ 35.00
Total Receipts	175.00	35.00
Expenditures		
General Government		
Contractual services	140.00	70.00
Commodities	-	-
Total Expenditures	140.00	70.00
Receipts Over (Under) Expenditures	35.00	(35.00)
Unencumbered Cash, Beginning	11,988.16	12,023.16
Unencumbered Cash, Ending	$ 12,023.16	$ 11,988.16

CITY OF FORT SCOTT, KANSAS
AIRPORT DAY FESTIVAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Donations	$ 2.83	$ -
Total Receipts	2.83	-
Expenditures		
Recreation		
Contractual services	2.83	-
Commodities	-	-
Total Expenditures	2.83	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF FORT SCOTT, KANSAS
ANIMAL SHELTER TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Donations	$ 1,000.00	$ 1,387.00
Total Receipts	1,000.00	1,387.00
Expenditures		
General Government		
Contractual services	-	-
Commodities	250.00	623.21
Total Expenditures	250.00	623.21
Receipts Over (Under) Expenditures	750.00	763.79
Unencumbered Cash, Beginning	-	750.00
Unencumbered Cash, Ending	$ 750.00	$ 1,513.79

CITY OF FORT SCOTT, KANSAS
CHRISTMAS IN THE PARK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Donations	$ 1,275.00	$ 70.66
Total Receipts	1,275.00	70.66
Expenditures		
General Government		
Contractual services	-	918.88
Commodities	-	-
Total Expenditures	-	918.88
Receipts Over (Under) Expenditures	1,275.00	(848.22)
Unencumbered Cash, Beginning	-	1,275.00
Unencumbered Cash, Ending	$ 1,275.00	$ 426.78

CITY OF FORT SCOTT, KANSAS
GNAT PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 925.00	$ 2,415.00
Total Receipts	925.00	2,415.00
Expenditures		
Public Safety		
Capital outlay	-	394.42
Total Expenditures	-	394.42
Receipts Over (Under) Expenditures	925.00	2,020.58
Unencumbered Cash, Beginning	6,035.68	6,960.68
Unencumbered Cash, Ending	$ 6,960.68	$ 8,981.26

CITY OF FORT SCOTT, KANSAS
GUNN PARK TRAILS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 28,220.00	$ 3,275.00
Total Receipts	28,220.00	3,275.00
Expenditures		
Recreation		
Capital outlay	2,465.95	13,029.19
Total Expenditures	2,465.95	13,029.19
Receipts Over (Under) Expenditures	25,754.05	(9,754.19)
Unencumbered Cash, Beginning	4,717.54	30,471.59
Unencumbered Cash, Ending	$ 30,471.59	$ 20,717.40

CITY OF FORT SCOTT, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 10,444.03	$ 280,794.93
Total Receipts	10,444.03	280,794.93
Expenditures		
Public Safety		
Contractual services	-	1,326.70
Commodities	15,645.06	54,786.95
Capital outlay	-	-
Total Expenditures	15,645.06	56,113.65
Receipts Over (Under) Expenditures	(5,201.03)	224,681.28
Unencumbered Cash, Beginning	19,493.49	14,292.46
Unencumbered Cash, Ending	$ 14,292.46	$ 238,973.74

CITY OF FORT SCOTT, KANSAS
SAFE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
State Grant	$ 1,200.00	$ -
Total Receipts	1,200.00	-
Expenditures		
Public Safety		
Commodities	404.93	252.81
Capital outlay	-	-
Total Expenditures	404.93	252.81
Receipts Over (Under) Expenditures	795.07	(252.81)
Unencumbered Cash, Beginning	2,552.64	3,347.71
Unencumbered Cash, Ending	$ 3,347.71	$ 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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ -
Total Receipts	-	-
Expenditures		
Recreation		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	567.61	567.61
Unencumbered Cash, Ending	$ 567.61	$ 567.61

CITY OF FORT SCOTT, KANSAS
HOSPICE CARE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Miscellaneous	$ 975.00	$ 1,365.00
Total Receipts	975.00	1,365.00
Expenditures		
General Government		
Contractual services	-	-
Commodities	1,433.21	4,991.19
Total Expenditures	1,433.21	4,991.19
Receipts Over (Under) Expenditures	(458.21)	(3,626.19)
Unencumbered Cash, Beginning	27,260.62	26,802.41
Unencumbered Cash, Ending	$ 26,802.41	$ 23,176.22

CITY OF FORT SCOTT, KANSAS
HIGH SCHOOL TENNIS COURTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Donations	$ -	$ -
Total Receipts	-	-
Expenditures		
Recreation		
Contractual services	-	-
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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Donations	$ 300.00	$ 200.00
Total Receipts	300.00	200.00
Expenditures		
Recreation		
Contractual services	-	500.00
Commodities	-	-
Total Expenditures	-	500.00
Receipts Over (Under) Expenditures	300.00	(300.00)
Unencumbered Cash, Beginning	-	300.00
Unencumbered Cash, Ending	$ 300.00	$ -

CITY OF FORT SCOTT, KANSAS
FIREFIGHTER BENEFIT RIDE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Other Receipts		
Miscellaneous	$ -	$ 5,036.37
Total Receipts	-	5,036.37
Expenditures		
Recreation		
Contractual services	-	-
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	5,036.37
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 5,036.37

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, 2022
With Comparative Actual Amounts for the Year Ended December 31, 2021

	2021 Actual	2022 Actual
Receipts		
Intergovernmental		
Appropriation from the City	$ 282,005.87	$ 291,454.28
Other appropriations	31,303.91	28,707.78
Fines, Forfeitures and Penalties	208.87	462.81
Use of Property and Money		
Interest	40.70	40.48
Other Receipts		
Donations	19,825.36	18,149.70
Miscellaneous	683.60	5,206.66
Total Receipts	334,068.31	344,021.71
Expenditures		
Recreation		
Personal services	187,396.25	194,956.81
Contractual Services	23,515.47	36,144.38
Commodities	52,736.28	45,944.21
Capital outlay	3,200.00	-
Total Expenditures	266,848.00	277,045.40
Receipts Over (Under) Expenditures	67,220.31	66,976.31
Unencumbered Cash, Beginning	253,209.97	320,430.28
Unencumbered Cash, Ending	$ 320,430.28	$ 387,406.59

CITY OF FORT SCOTT, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2022

CITY OF FORT SCOTT, KANSAS

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2022

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS THROUGH OR GRANT ID #	AMOUNT EXPENDED
U.S. DEPARTMENT OF AGRICULTURE RURAL DEVELOPMENT			
Direct Programs			
Water and Waste Disposal Systems for Rural Communities Grant			
Water Intake Loan (B)	10.760	None	$ 1,814,150.53
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT			
Pass through the State of Kansas Department of Commerce			
Community Development Block Grant	14.218	MAYCO	3,700.00
Community Development Block Grant	14.218	URGENT	400,000.00
Community Development Block Grant	14.218	SEWER	79,850.00
			483,550.00
U.S. DEPARTMENT OF JUSTICE			
Passed Through the State of Kansas Crime Victims Comp Bd			
Crime Victims Fund	16.575	None	500.00
U.S. DEPARTMENT OF TRANSPORTATION			
Passed through the Kansas Department of Transportation			
CLICK Step Enforcement Program	20.600	PT-1275-20	1,126.31
U.S. DEPARTMENT OF TREASURY			
Passed through the State of Kansas Governor's Office			
Coronavirus Relief Fund	21.019	None	108,426.22
TOTALS			$ 2,407,753.06

Notes to the Schedule of Expenditures of Federal Awards:

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

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

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

(D) There were no subrecipients of Federal Awards

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

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

Report on Compliance for Each Major Federal Program
We have audited the City of Fort Scott, Kansas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Fort Scott, Kansas' major federal programs for the year ended December 31, 2022. The City of Fort Scott, Kansas' major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings and questioned costs.

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

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

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

Opinion on Each Major Federal Program
In our opinion, the City of Fort Scott, Kansas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

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

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

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

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

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

June 29, 2023
Fort Scott, Kansas

Diehl
Banwart
Bolton
Certified Public Accountants PA

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statement of the City of Fort Scott, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Fort Scott, Kansas' basic financial statement, and have issued our report thereon dated June 29, 2023.

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Diehl, Banwart, Bolton, CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

June 29, 2023
Fort Scott, Kansas

CITY OF FORT SCOTT, KANSAS
FORT SCOTT, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

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

Internal control over financial reporting:

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

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ___ Yes _X_ No
- Significant deficiency identified? ___ Yes _X_ None reported

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

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

Identification of major programs:

CFDA Numbers	Name of Federal Program
10.760	Water and Waste Disposal Systems for Rural Communities

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

Auditee qualified as low-risk auditee? ___ Yes _X_ No

CITY OF FORT SCOTT, KANSAS
FORT SCOTT, KANSAS

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

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

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

CITY OF FORT SCOTT, KANSAS
FORT SCOTT, KANSAS

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended December 31, 2022

No audit findings relative to the federal award programs.