

**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, 2020

CITY OF FORT SCOTT, KANSAS

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Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash, regulatory basis, of the City of Fort Scott, Kansas as of and for the year ended December 31, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Fort Scott, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Fort Scott, Kansas as of December 31, 2020 or changes in financial position or cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for the City of Fort Scott, Kansas as of December 31, 2020, 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.

Report on Supplementary Information

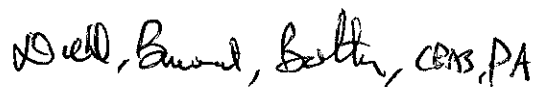
Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis; Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis; the Schedule of Receipts and Disbursements, Agency Funds, Regulatory Basis; and the Schedule of Expenditure of Federal Awards (Schedules 1 and 2 and the Federal Compliance Section as listed in the table of contents) is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide, and for purposes of additional analysis is required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. 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 July 6, 2021, on our consideration of the City'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 City's internal control over financial reporting and compliance.

Prior Year Comparative Numbers

The 2019 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 2019 financial statement upon which we rendered an unmodified opinion dated June 22, 2020. The 2019 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 2019 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 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.



DIEHL, BANWART, BOLTON, CPAs PA

July 6, 2021

Fort Scott, Kansas

CITY OF FORT SCOTT, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis For the Year Ended December 31, 2020

Funds	Beginning		Cash	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2020
	Unencumbered Cash Balances	Receipts					
General Fund	\$ 859,354.57	\$ 6,734,514.17	\$ 6,387,563.26	\$ 1,206,305.48	\$ 98,510.52	\$ 1,304,816.00	
Special Purposes Funds:							
Public Library	-	256,994.75	256,994.75	-	-	-	
Economic Development	-	175,015.86	111,772.93	63,242.93	3,000.00	66,242.93	
Special Streets & Highways	321,002.92	714,260.08	556,762.11	478,500.89	87,662.69	566,163.58	
Special Parks & Recreation	24,767.02	36,543.30	16,364.57	44,945.75	3,455.00	48,400.75	
Special Alcohol & Drugs	34,829.08	14,976.68	15,925.00	33,880.76	500.00	34,380.76	
E911 Telephone Tax	59,333.92	88,962.78	80,171.27	68,125.43	419.32	68,544.75	
Convention and Visitors Bureau	-	99,237.10	77,879.83	21,357.27	4,276.27	25,633.54	
Equipment Reserve	-	50,000.00	40,036.66	9,963.34	-	9,963.34	
Land Bank	1,000.00	-	-	1,000.00	-	1,000.00	
EMS Services	180,018.82	979,765.24	852,211.88	307,572.18	2,816.09	310,388.27	
CDBG Eco Devo Revolving Loan	265,709.35	13,300.00	279,009.35	-	-	-	
SPARKS Grant	-	142,000.00	142,000.00	-	-	-	
Bond and Interest Fund							
Debt Service	624,275.04	1,817,280.66	2,139,107.51	302,448.19	-	302,448.19	
Capital Project Funds							
Laroche Capital Outlay	-	110,000.00	-	110,000.00	-	110,000.00	
CDBG Wall & Scott Building Project	627.30	-	627.30	-	-	-	
KDH&E River Intake Structure Project	2,303,433.85	-	684,059.50	1,619,374.35	528,974.37	2,148,348.72	
YAT Ellis Park Project	62,472.54	-	1,408.61	61,063.93	80.11	61,144.04	
KDOT - AWOS Runway Lighting	31,836.00	-	31,836.00	-	-	-	
Unsung Heroes Park Project	353.28	-	-	353.28	-	353.28	
Pednet Grant Project	1,100.00	20,619.00	5,161.80	16,557.20	1,500.00	18,057.20	
Airport Runway Expansion Project	(60,385.23)	232,593.81	603.44	171,605.14	131,701.75	303,306.89	
Fisher Park Improvements Project	4,504.59	-	-	4,504.59	-	4,504.59	
Fire Grant	(88,960.00)	91,739.00	61.25	2,717.75	-	2,717.75	
FAA Electric Vault Grant	(16,122.60)	383,353.11	367,230.51	-	-	0.00	
KDOT Design and Planning	(25,293.22)	175,988.78	150,695.56	-	-	-	
Energy Project	23,577.00	4,207.41	27,784.41	-	-	-	
Gunn Park Blitz	-	3,200.00	3,200.00	-	-	-	
MIH Grant	-	235,096.65	249,675.00	(14,578.35)	13,534.97	(1,043.38)	

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, 2020

Funds	Beginning		Ending		Plus Encumbrances		Cash Balances	
	Unencumbered Cash Balances	Cash Receipts	Expenditures	Unencumbered Cash Balances	and Accounts Payable		December 31, 2020	
Capital Project Funds (Continued)								
CDBG Fire Truck	\$ -	\$ 732,650.00	\$ 1,397,953.79	\$ (665,303.79)	\$ 1,393,953.79	\$	\$ 728,650.00	
Business Funds:								
Water Utility	1,154,178.88	2,964,502.44	3,004,175.08	1,114,506.24	166,063.80		1,280,570.04	
Wastewater Utility	789,283.03	1,912,853.25	2,123,792.18	578,344.10	57,664.71		636,008.81	
Stormwater Utility	749,154.07	260,160.47	900,642.37	108,672.17	75.00		108,747.17	
Sewer Capital Reserve	-	750,000.00	398,012.49	351,987.51	122,472.00		474,459.51	
Water Capital Reserve	-	366,000.00	122,618.00	243,382.00	-		243,382.00	
Stormwater Capital Reserve	-	698,000.00	1,999.00	696,001.00	-		696,001.00	
Trust Funds:								
Fire Insurance Proceeds	150.00	32,160.00	25,185.00	7,125.00	-		7,125.00	
20th Century Veterans Memorial	12,058.16	-	70.00	11,988.16	-		11,988.16	
GNAT Project	5,970.68	200.00	135.00	6,035.68	-		6,035.68	
Gunn Park Trails	6,061.19	2,723.65	4,067.30	4,717.54	-		4,717.54	
Special Law Enforcement Trust	16,184.68	4,258.00	949.19	19,493.49	-		19,493.49	
Safe Grant	2,704.79	-	152.15	2,552.64	-		2,552.64	
Community Gardens	567.61	-	-	567.61	-		567.61	
Hospice Care	27,617.12	551.50	908.00	27,260.62	-		27,260.62	
High School Tennis Courts	-	200.00	-	200.00	-		200.00	
Total Primary Government	7,371,364.44	20,103,907.69	20,458,802.05	7,016,470.08	2,616,660.39		9,633,130.47	
Component Units								
Fort Scott Public Library								
General Fund	215,792.74	290,968.78	253,551.55	253,209.97	-		253,209.97	
Total Reporting Entity	\$ 7,587,157.18	\$ 20,394,876.47	\$ 20,712,353.60	\$ 7,269,680.05	\$ 2,616,660.39	\$	\$ 9,886,340.44	
Composition of Cash								
Primary Government: General Checking Accounts.....						\$	\$ 9,633,130.47	
Total Primary Government							9,633,130.47	
Component Units: Fort Scott Public Library								
Cash in Bank Accounts.....							253,209.97	
Total Reporting Entity							\$ 9,886,340.44	

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

CITY OF FORT SCOTT, KANSAS

Notes to the Financial Statement For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Nature of the Organization

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

Reporting Entity

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

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

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

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Presentation - Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. As stated in Note 11, the Special Alcohol & Drugs, Special Parks & Recreation, E911 Telephone, and Stormwater Utility Funds were amended this year.

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

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

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

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

Deposits and Investments

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property Taxes

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

Special Assessments

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

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

Long-Term Obligations

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

Compensated Absences

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Compensated Absences (Continued)

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

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

Pension Plan

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

Termination and Post Employment Benefits

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

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

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

2. **COMPLIANCE, STEWARDSHIP, AND ACCOUNTABILITY**

Compliance With Kansas Statutes

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

Compliance With Revenue Bond Covenants

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

3. **DEPOSITS AND INVESTMENTS**

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

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

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

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

At December 31, 2020 the City's carrying amount of deposits was \$9,633,130.47 and the bank balance was \$9,709,522.45. The bank balance was held by one bank resulting in no diversification of credit risk. Of the bank balance, \$301,605.03 was covered by federal depository insurance, and \$9,407,917.42 was collateralized with securities totaling \$9,702,802.22 held by the pledging financial institutions' agents in the City's name.

The carrying amount of the Library's deposits was \$253,210.06 and the bank balance was \$253,847.77, all of which is covered by FDIC insurance.

4. **LONG-TERM OBLIGATIONS**

General Obligation Bonds

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

Debt Service Requirements

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

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

Compliance with Bond Covenants

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

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

Total Receipts, Wastewater Utility Fund	\$ 1,912,853.25
Total Expenses, Wastewater Utility Fund	\$ 2,123,792.18
Less Capital Outlays - plant	(175.00)
Less Capital Outlays - collections	-
Less Capital Outlays - administration	(907.68)
Less Transfers Out	(1,002,157.00)
Adjusted Expenses	\$ 1,120,552.50
Net Revenues	\$ 792,300.75

Net Revenues were apparently sufficient to meet the current year debt service requirement of \$282,593.76.

- Accounts will be established and maintained as follows:

	Account Balance
Operations and maintenance account (60 days of Wastewater Utility Fund expenses)	\$ 304,446.98
Debt Service Account (to maintain a pro-rata amount of debt service due the following year)	70,648.44
Debt Service Reserve Account (125% of the average annual debt service requirements of the 2016 bonds)	240,065.75
Surplus Account (remaining money)	20,847.64
Cash Balance, December 31, 2020	\$ 636,008.81

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

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

4. LONG-TERM OBLIGATIONS (Continued)

Industrial Revenue Bonds

The City has entered into various agreements to induce businesses to locate or expand operations in Fort Scott, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2020, 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, 2020, consisted of vacation and sick pay in the amount of \$647,277.48.

5. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1.0% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.61% for KPERS and 21.93% for KP&F for the fiscal year ended December 31, 2020. Contributions to the pension plan from the City were \$240,984.88 for KPERS and \$331,202.08 for KP&F for the year ended December 31, 2020.

5. **DEFINED BENEFIT PENSION PLANS** (Continued)

Net Pension Liability

At December 31, 2020, the City's proportionate share of the collective net pension liability reported by KPERS was \$2,577,995 and \$3,460,491 for KP&F. The net pension liability totaling \$10,473,565,060 was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2020. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

The City Library's share of the net pension liability was \$143,373.

6. **SALES TO MAJOR CUSTOMER - ENTERPRISE FUNDS**

During 2020, approximately 51% of the total cubic feet of water and 37% of water sales in the Water Utility Fund were to Consolidated Rural Water District #2, Inc., Bourbon County, Kansas.

7. **RISK MANAGEMENT**

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

8. **DISCLOSURES FOR RELATED MUNICIPAL ENTITIES**

FORT SCOTT PUBLIC LIBRARY

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

9. INTERFUND TRANSFERS

Operating transfers were as follows:

Transfer To Fund	Transfer From Fund	K.S.A. Statutory Authority	Amount
Special Streets & Highways	General	12-1,119	\$ 500,000.00
LaRoche Capital Outlay	General	(2)	110,000.00
Equipment Reserve	General	12-1,117	50,000.00
Debt Service	General	(1)	309,020.00
Debt Service	Water Utility	(1), 12-825d	817,200.00
Debt Service	Wastewater Utility	(1), 12-825d	352,157.00
Debt Service	Stormwater Utility	(1), 12-825d	59,375.00
Water Capital Reserve	Water Utility	12-825d	366,000.00
Sewer Capital Reserve	Wastewater Utility	12-825d	650,000.00
Stormwater Capital Reserve	Stormwater Utility	12-825d	698,000.00
Sewer Capital Reserve	Stormwater Utility	12-825d	100,000.00

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

(2) These transfers are actually reimbursed expenses.

10. CAPITAL PROJECTS

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

	Project Authorization	Expenditures to Date
<u>LaRoche Capital Outlay Project (Fund 216)</u>		
Project Still in Progress		
Grant	\$ 90,000.00	
Reimbursements or Transfers	110,000.00	
Totals	\$ 200,000.00	\$ -
<u>CDBG Wall and Scott Building Project (Fund 253)</u>		
Project Completed		
CDBG Grant	\$ 95,000.00	
Reimbursements or Transfers	87,759.10	
Totals	\$ 182,759.10	\$ 182,759.10
<u>KDH&E River Intake Structure Project (Fund 300)</u>		
Project Still in Progress		
Proceeds from Temporary Notes	\$ 4,925,935.75	\$ 3,306,561.40
<u>YAT Ellis Park Project (Fund 309)</u>		
Project still in progress		
Miscellaneous	\$ 801,726.13	
Reimbursements or Transfers	7,978.00	
Totals	\$ 809,704.13	\$ 748,640.20

10. **CAPITAL PROJECTS (Continued)**

	Project Authorization	Expenditures to Date
<u>KDOT-AWOS Runway Lighting Project (Fund 319)</u>		
Project Completed		
Intergovernmental Grant	\$ 109,060.00	
Reimbursements or Transfers	31,836.00	
Totals	<u>\$ 140,896.00</u>	<u>\$ 140,896.00</u>
<u>Unsung Heroes Park Project (Fund 320)</u>		
Project Still in Progress		
Reimbursements or Transfers	<u>\$ 74,369.40</u>	<u>\$ 74,016.12</u>
<u>Pednet Grant Project (Fund 321)</u>		
Project Still in Progress		
Grant	\$ 20,619.00	
Reimbursements or Transfers	-	
Totals	<u>\$ 20,619.00</u>	<u>\$ 5,161.80</u>
<u>Airport Runway Expansion Project (Fund 322)</u>		
Project Still in Progress		
Intergovernmental grant	\$ 128,900.83	
Reimbursements or Transfers	630,868.10	
Totals	<u>\$ 759,768.93</u>	<u>\$ 588,162.99</u>
<u>Fischer Park Improvements Project (Fund 323)</u>		
Project Still in Progress		
Reimbursements or Transfers	<u>\$ 13,080.72</u>	<u>\$ 8,576.13</u>
<u>Fire Equipment Grant (Fund 326)</u>		
Project Still in Progress		
Intergovernmental grant	\$ 99,524.00	
Reimbursements or Transfers	7,476.00	
Totals	<u>\$ 107,000.00</u>	<u>\$ 93,997.25</u>
<u>FAA Electric Vault Grant (Fund 327)</u>		
Project Completed		
Intergovernmental grant	\$ 360,000.00	
Reimbursements or Transfers	76,572.11	
Totals	<u>\$ 436,572.11</u>	<u>\$ 419,353.11</u>
<u>KDOT Design and Planning Grant (Fund 328)</u>		
Project Completed		
Intergovernmental grant	\$ 152,000.00	
Reimbursements or Transfers	31,988.78	
Totals	<u>\$ 183,988.78</u>	<u>\$ 183,988.78</u>
<u>Energy Project (Fund 329)</u>		
Project Completed		
Intergovernmental grant	\$ 1,534,077.00	
Reimbursements or Transfers	4,207.41	
Totals	<u>\$ 1,538,284.41</u>	<u>\$ 1,538,284.41</u>

10. **CAPITAL PROJECTS** (Continued)

	Project Authorization	Expenditures to Date
<u>Gunn Park Blitz Project (Fund 330)</u>		
Project Completed		
Reimbursements or Transfers	\$ 3,200.00	
Totals	<u>\$ 3,200.00</u>	<u>\$ 3,200.00</u>
<u>MIH Grant Project (Fund 331)</u>		
Project Still in Progress		
Grants	\$ 249,675.00	
Reimbursements or Transfers	-	
Totals	<u>\$ 249,675.00</u>	<u>\$ 249,675.00</u>
<u>CDBG Fire Truck Project (Fund 332)</u>		
Project Still in Progress		
Grants	\$ -	
Proceeds for Capital lease	1,457,300.00	
Reimbursements or Transfers	4,000.00	
Totals	<u>\$ 1,461,300.00</u>	<u>\$ 1,397,953.79</u>

11. **BUDGET AMENDMENTS**

The budgets for the following funds were amended as follows:

	Original Budget	Amended Budget
<u>Special Parks & Recreation Fund</u>		
Cash Receipts		
Other Receipts	\$ 12,850	\$ 12,850
Total Receipts	12,850	12,850
Unencumbered Cash, January 1	11,253	24,767
Resources Available	<u>\$ 24,103</u>	<u>\$ 37,617</u>
Expenditures		
Recreation	\$ 12,850	\$ 37,617
Total Expenditures	<u>\$ 12,850</u>	<u>\$ 37,617</u>
<u>Special Alcohol & Drugs Fund</u>		
Cash Receipts		
Intergovernmental	\$ 12,850	\$ 12,850
Total Receipts	12,850	12,850
Unencumbered Cash, January 1	9,879	34,829
Resources Available	<u>\$ 22,729</u>	<u>\$ 47,679</u>
Expenditures		
Recreation	\$ 12,850	\$ 47,679
Total Expenditures	<u>\$ 12,850</u>	<u>\$ 47,679</u>

11. BUDGET AMENDMENTS (Continued)

E911 Telephone Tax Fund	Original Budget	Amended Budget
Cash Receipts		
Intergovernmental	\$ 159,077	\$ 81,000
Other Receipts	-	-
Total Receipts	159,077	81,000
Unencumbered Cash, January 1	11,277	59,333
Resources Available	\$ 170,354	\$ 140,333
Expenditures		
Public Safety	\$ 135,500	\$ 140,333
Total Expenditures	\$ 135,500	\$ 140,333
Stormwater Utility Fund	Original Budget	Amended Budget
Cash Receipts		
Charges for Services	\$ 262,797	\$ 262,797
Total Receipts	262,797	262,797
Unencumbered Cash, January 1	637,866	753,047
Resources Available	\$ 900,663	\$ 1,015,844
Expenditures		
Operating Expenses	\$ 54,564	\$ 70,000
Transfers to Other Funds	134,929	909,375
Total Expenditures	\$ 189,493	\$ 979,375

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, 2020 through July 6, 2021 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:

14. LONG TERM OBLIGATIONS (Continued)

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
<u>General Obligation Bonds</u>									
Series 2009 - Streets / Waterline	1.90% - 4.20%	2,005,000	6/1/2009	10/1/2024	\$ 600,000	\$ -	\$ 110,000	\$ 490,000	\$ 23,395
Series 2010-A	1.75% - 3.75%	1,295,000	4/1/2010	10/1/2024	260,000	-	50,000	210,000	9,375
Series 2011-A	1.50% - 3.35%	775,000	3/1/2011	10/1/2021	185,000	-	90,000	95,000	6,198
Series 2011-B	1.25% - 2.05%	3,900,000	12/1/2011	9/1/2021	885,000	-	435,000	450,000	17,490
Series 2012-A	2.00% - 2.25%	5,620,000	3/6/2012	8/1/2025	2,685,000	-	425,000	2,260,000	55,335
Series 2012-B	1.00% - 1.75%	1,795,000	8/7/2012	10/1/2022	585,000	-	190,000	395,000	9,280
Series 2016	2.00%-3.125%	5,135,000	6/27/2016	10/1/2045	4,765,000	-	145,000	4,620,000	137,594
Total General Obligation Bonds					9,965,000	-	1,445,000	8,520,000	258,667
<u>Temporary Notes</u>									
Series 2019-1	1.50%	4,925,000	12/19/2019	6/1/2022	4,925,000	-	-	4,925,000	69,635
<u>Revolving Loans, Kansas Department of Health and Environment & Transportation</u>									
WWTP Improvements-C20 134402	3.49%	2,169,247	3/8/2001	2/1/2026	241,646	-	94,158	147,488	7,619
Brick Streets and Sidewalks-TR0076	4.00%	400,000	5/6/2008	8/1/2027	100,207	-	10,936	89,271	4,018
Total Revolving Loans					341,853	-	105,094	236,759	11,637
<u>Capital Leases</u>									
2009 Freight Liner	4.08%	181,607	3/18/2010	4/1/2020	21,599	-	21,599	-	881
Golf Course	4.00%	396,249	5/1/2012	4/1/2021	62,406	-	46,492	15,914	1,650
Trolley	2.49%	80,000	5/2/2016	5/1/2022	34,786	-	13,655	21,131	741
Golf Equipment	3.07%	132,835	2/1/2017	3/1/2021	82,484	-	16,505	65,979	2,840
Pumper Truck	3.19%	462,405	11/1/2019	10/1/2029	462,405	-	41,061	421,344	13,538
Energy equipment	3.05%	1,534,077	12/12/2019	10/1/1939	1,534,077	-	50,649	1,483,428	37,561
Fire Truck	1.94%	728,650	12/22/2020	7/1/2030	-	728,650	-	728,650	-
Total Capital Leases					2,197,757	728,650	189,961	2,736,446	57,211
					\$ 17,429,610	\$ 728,650	\$ 1,740,055	\$ 16,418,205	\$ 397,150

14. LONG TERM OBLIGATIONS (Continued)

Issue	2021	2022	2023	2024	2025	2026 2030	2031 2035	2036 2040	2041 2045	Totals
<u>Principal</u>										
General Obligation Bonds	\$ 1,480,000	\$ 970,000	\$ 780,000	\$ 800,000	\$ 630,000	\$ 875,000	\$ 1,005,000	\$ 1,170,000	\$ 810,000	\$ 8,520,000
Temporary Notes	-	4,925,000	-	-	-	-	-	-	-	4,925,000
Revolving Loans, Kansas Department of Health & Environment & Transportation	108,847	61,846	12,305	12,798	13,312	27,651	-	-	-	236,759
Capital Leases	244,884	155,652	154,909	161,503	168,470	901,610	459,036	490,382	-	2,736,446
Total Principal	\$ 1,833,731	\$ 6,112,498	\$ 947,214	\$ 974,301	\$ 811,782	\$ 1,804,261	\$ 1,464,036	\$ 1,660,382	\$ 810,000	\$ 16,418,205
<u>Interest</u>										
General Obligation Bonds	\$ 227,561	\$ 194,414	\$ 170,984	\$ 151,171	\$ 130,244	\$ 530,644	\$ 392,719	\$ 232,519	\$ 68,900	\$ 2,099,156
Temporary Notes	73,875	36,938	-	-	-	-	-	-	-	110,813
Revolving Loans, Kansas Department of Health & Environment & Transportation	7,884	3,996	2,649	2,156	1,643	1,662	-	-	-	19,990
Capital Leases	68,750	69,093	65,186	61,216	56,950	214,355	118,670	38,549	-	692,769
Total Interest	\$ 378,070	\$ 304,441	\$ 238,819	\$ 214,543	\$ 188,837	\$ 746,661	\$ 511,389	\$ 271,068	\$ 68,900	\$ 2,922,728
Total Principal and Interest	\$ 2,211,801	\$ 6,416,939	\$ 1,186,033	\$ 1,188,844	\$ 1,000,619	\$ 2,550,922	\$ 1,975,425	\$ 1,931,450	\$ 878,900	\$ 19,340,933

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF FORT SCOTT, KANSAS
 Summary of Expenditures - Actual and Budget, Regulatory Basis
 For the Year Ended December 31, 2020

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund	\$ 7,980,725.00	\$ 73,080.49	\$ 8,053,805.49	\$ 6,387,563.26	\$ (1,666,242.23)
Special Purposes Funds:					
Public Library	267,742.00	-	267,742.00	256,994.75	(10,747.25)
Economic Development	162,166.00	-	162,166.00	111,772.93	(50,393.07)
Special Streets & Highways	1,113,442.00	-	1,113,442.00	556,762.11	(556,679.89)
Special Parks & Recreation	37,617.00	-	37,617.00	16,364.57	(21,252.43)
Special Alcohol & Drugs	47,679.00	-	47,679.00	15,925.00	(31,754.00)
E911 Telephone Tax	140,333.00	-	140,333.00	80,171.27	(60,161.73)
Convention and Visitors Bureau	152,767.00	-	152,767.00	77,879.83	(74,887.17)
EMS Services	939,014.00	-	939,014.00	852,211.88	(86,802.12)
Bond and Interest Fund					
Debt Service	2,412,365.00	-	2,412,365.00	2,139,107.51	(273,257.49)
Business Funds:					
Water Utility	3,377,221.00	-	3,377,221.00	3,004,175.08	(373,045.92)
Wastewater Utility	2,192,297.00	-	2,192,297.00	2,123,792.18	(68,504.82)
Stormwater Utility	979,375.00	-	979,375.00	900,642.37	(78,732.63)
	<u>\$ 19,802,743.00</u>				

CITY OF FORT SCOTT, KANSAS

GENERAL FUND

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

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 1,436,808.97	\$ 1,448,041.53	\$ 1,531,855.00	\$ (83,813.47)
Delinquent	66,004.40	41,944.05	23,215.00	18,729.05
Motor vehicle	191,520.88	181,671.09	190,101.00	(8,429.91)
Special assessments	8,552.99	6,216.52	10,000.00	(3,783.48)
Sales tax	3,185,809.56	3,269,525.59	3,263,917.00	5,608.59
Payments in lieu of taxes	31,075.81	36,096.72	32,972.00	3,124.72
Intergovernmental				
State special alcohol tax	31,200.49	14,976.71	12,850.00	2,126.71
Utility franchise taxes	1,264,075.42	842,728.47	1,447,075.00	(604,346.53)
KDOT STEP Grant-Federal	1,506.26	1,418.87	92,000.00	(90,581.13)
DOJ Vest Grant	-	572.08	-	572.08
COVID Airport Grant	-	30,000.00	-	30,000.00
Licenses and Permits				
Licenses and permits	20,648.00	24,537.00	15,000.00	9,537.00
Other fees	1,834.00	-	-	-
Fines, Forfeitures and Penalties				
Municipal court fines	100,070.79	62,462.76	121,650.00	(59,187.24)
Charges for Services				
Shelter House Rental & Camping fees	10,495.00	9,470.00	6,000.00	3,470.00
Memorial Hall receipts	1,000.00	-	-	-
Lease income	360.00	-	141,123.00	(141,123.00)
Aquatic Center receipts	49,519.59	14,181.25	9,000.00	5,181.25
Baseball complex receipts	41,013.41	25,464.03	10,000.00	15,464.03
Golf course receipts	241,153.15	242,854.87	127,246.00	115,608.87
Buck Run Com Center receipts	41,227.60	25,192.46	24,556.00	636.46
Airport revenue	168,966.36	139,881.43	166,784.00	(26,902.57)
Use of Money and Property				
Interest earned	1,300.81	1,861.41	1,000.00	861.41
Sales of property	11,440.56	-	-	-
Other Income				
Miscellaneous	10,893.58	24,336.84	15,000.00	9,336.84
Reimbursed Expenses	28,731.36	134,335.80	100,000.00	34,335.80
Ballfield Reimbursement from USD	29,051.05	58,744.69	50,000.00	8,744.69
Mercy Hospital participation	-	-	-	-
Dispatching services	102,525.00	98,000.00	100,000.00	(2,000.00)
Total Receipts	<u>7,076,785.04</u>	<u>6,734,514.17</u>	<u>\$ 7,491,344.00</u>	<u>\$ (756,829.83)</u>

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Expenditures				
City Commission				
Contractual services	\$ 1,450.97	\$ 23,154.19	\$ 3,300.00	\$ 19,854.19
Commodities	869.85	2,575.14	-	2,575.14
City Manager				
Personal services	56,836.66	55,751.33	68,472.00	(12,720.67)
Contractual services	13,470.41	15,520.39	-	15,520.39
Commodities	2,208.65	486.33	-	486.33
Capital outlay	-	-	-	-
City Attorney				
Personal services	39,329.70	355.44	35,700.00	(35,344.56)
Contractual services	16,553.50	233,211.25	-	233,211.25
Commodities	553.00	342.75	-	342.75
Finance				
Personal services	86,697.48	101,590.21	88,528.00	13,062.21
Contractual services	16,137.05	13,291.33	-	13,291.33
Commodities	3,225.09	3,340.98	-	3,340.98
Capital outlay	1,495.69	788.38	-	788.38
Human Resources				
Personal services	33,304.25	33,542.89	48,081.00	(14,538.11)
Contractual services	18,352.94	16,407.27	-	16,407.27
Commodities	777.47	1,041.88	-	1,041.88
Capital outlay	-	39.83	-	39.83
City Clerk				
Personal services	38,887.32	39,120.01	44,885.00	(5,764.99)
Contractual services	2,978.48	2,671.55	-	2,671.55
Commodities	1,604.03	2,285.81	-	2,285.81
Capital outlay	629.40	38.80	-	38.80
Economic Development				
Personal services	134,740.23	119,440.08	186,351.00	(66,910.92)
Contractual services	80,168.34	40,057.17	-	40,057.17
Commodities	1,656.56	749.28	-	749.28
Capital outlay	-	-	-	-
Municipal Court				
Personal services	55,339.03	55,067.47	65,440.00	(10,372.53)
Contractual services	5,049.71	4,277.38	-	4,277.38
Commodities	125.15	48.08	-	48.08
Information Systems				
Personal services	60,056.84	60,000.80	106,729.00	(46,728.20)
Contractual services	24,876.21	24,217.21	-	24,217.21
Commodities	-	69.28	-	69.28
Capital outlay	29,218.14	-	-	-
General Government				
Contractual services	323,384.41	298,004.11	465,905.00	(167,900.89)
Commodities	25,169.13	14,905.41	-	14,905.41
Capital outlay	57,226.50	6,850.04	-	6,850.04

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Expenditures				
Police				
Personal services	\$ 1,269,714.41	\$ 1,247,650.18	\$ 1,505,470.00	\$ (257,819.82)
Contractual services	91,919.65	62,280.45	-	62,280.45
Commodities	92,518.78	59,410.54	-	59,410.54
Capital outlay	65,229.39	12,205.17	-	12,205.17
Fire				
Personal services	821,319.96	873,573.93	1,168,552.00	(294,978.07)
Contractual services	65,346.68	60,652.37	-	60,652.37
Commodities	74,191.54	65,958.81	-	65,958.81
Capital outlay	19,854.47	15,018.64	-	15,018.64
Communications				
Personal services	454,318.56	498,133.56	494,184.00	3,949.56
Contractual services	14,134.71	10,383.66	-	10,383.66
Commodities	6,180.13	2,467.22	-	2,467.22
Capital outlay	915.90	74.66	-	74.66
Animal Control				
Personal services	42,769.86	41,908.66	53,790.00	(11,881.34)
Contractual services	4,524.94	3,439.22	-	3,439.22
Commodities	2,756.37	1,809.62	-	1,809.62
Capital outlay	-	-	-	-
City Codes				
Personal services	177,548.84	182,575.47	367,497.00	(184,921.53)
Contractual services	108,368.17	68,413.18	-	68,413.18
Commodities	8,019.93	7,085.24	-	7,085.24
Capital outlay	-	-	-	-
Airport				
Personal services	109,117.74	79,586.35	430,853.00	(351,266.65)
Contractual services	42,457.25	35,683.33	-	35,683.33
Commodities	149,581.94	86,693.22	-	86,693.22
Capital outlay	2,456.52	-	-	-
Parks				
Personal services	134,485.21	115,604.55	267,218.00	(151,613.45)
Contractual services	46,541.74	39,404.21	-	39,404.21
Commodities	49,149.38	42,496.89	-	42,496.89
Capital outlay	-	372.00	-	372.00
Ballfield				
Personal services	41,765.17	40,753.03	140,414.00	(99,660.97)
Contractual services	36,610.01	28,665.51	-	28,665.51
Commodities	20,444.82	7,535.30	-	7,535.30
Capital outlay	1,597.01	-	-	-
Aquatic Center				
Personal services	66,352.55	41,323.37	113,991.00	(72,667.63)
Contractual services	16,880.94	11,605.08	-	11,605.08
Commodities	21,647.23	11,054.79	-	11,054.79
Capital outlay	1,951.65	4,250.00	-	4,250.00

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

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>	2020 <u>Budget</u>	Variance - Over <u>(Under)</u>
Expenditures				
Golf Course				
Personal services	\$ 258,473.64	\$ 235,085.28	\$ 367,934.00	\$ (132,848.72)
Contractual services	38,002.23	32,455.81	-	32,455.81
Commodities	95,121.02	73,687.61	-	73,687.61
Capital outlay	1,081.56	2,006.94	-	2,006.94
Buck Run Community Center				
Personal services	23,831.88	17,139.26	156,581.00	(139,441.74)
Contractual services	117,488.26	105,157.87	-	105,157.87
Commodities	18,019.52	10,912.60	-	10,912.60
Capital outlay	1,601.25	6,777.10	-	6,777.10
Grand Memorial Hall				
Contractual services	14,063.73	6,370.87	20,850.00	(14,479.13)
Commodities	4,390.52	1,639.64	-	1,639.64
Capital outlay	20,930.88	-	-	-
Reserve	-	-	378,899.00	(378,899.00)
Operating Transfers to Other Funds				
Special Streets & Highways	500,000.00	500,000.00	850,000.00	(350,000.00)
Debt Service	735,378.00	309,020.00	386,101.00	(77,081.00)
Equipment Reserve	-	50,000.00	165,000.00	(115,000.00)
Laroche Capital Outlay	-	110,000.00	-	110,000.00
Fire Grant	4,976.00	-	-	-
FAA Electric Vault Grant	36,000.00	-	-	-
KDOT Design and Planning	8,000.00	-	-	-
Subtotal			<u>7,980,725.00</u>	<u>(432,081.00)</u>
Adjustments for Qualifying for Budget Credits				
Grants	-	-	30,000.00	(30,000.00)
Reimbursements in excess of budget	<u>-</u>	<u>-</u>	<u>43,080.49</u>	<u>(43,080.49)</u>
Total Expenditures	<u>7,070,402.13</u>	<u>6,387,563.26</u>	<u>\$ 8,053,805.49</u>	<u>\$(2,098,323.23)</u>
Receipts Over (Under) Expenditures	6,382.91	346,950.91		
Unencumbered Cash, Beginning	<u>852,971.66</u>	<u>859,354.57</u>		
Unencumbered Cash, Ending	<u>\$ 859,354.57</u>	<u>\$ 1,206,305.48</u>		

CITY OF FORT SCOTT, KANSAS
PUBLIC LIBRARY FUND

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

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>	2020 <u>Budget</u>	Variance - Over <u>(Under)</u>
Receipts				
Taxes				
Ad Valorem property tax	\$ 214,029.58	\$ 223,680.21	\$ 236,049.00	\$ (12,368.79)
Delinquent	9,776.88	6,253.12	3,378.00	2,875.12
Motor vehicle tax	<u>28,523.60</u>	<u>27,061.42</u>	<u>28,315.00</u>	<u>(1,253.58)</u>
Total Receipts	<u>252,330.06</u>	<u>256,994.75</u>	<u>\$ 267,742.00</u>	<u>\$ (10,747.25)</u>
Expenditures				
Recreation				
Appropriation to Library Board	<u>252,330.06</u>	<u>256,994.75</u>	<u>\$ 267,742.00</u>	<u>\$ (10,747.25)</u>
Total Expenditures	<u>252,330.06</u>	<u>256,994.75</u>	<u>\$ 267,742.00</u>	<u>\$ (10,747.25)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

CITY OF FORT SCOTT, KANSAS
ECONOMIC DEVELOPMENT FUND

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

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ -	\$ -	\$ -	\$ -
Delinquent	15.52	-	-	-
Motor vehicle tax	-	-	-	-
Use of Property and Money				
Lease Income	167,999.96	166,193.51	162,166.00	4,027.51
Other Receipts				
Miscellaneous	3,797.37	8,822.35	-	8,822.35
	<u>171,812.85</u>	<u>175,015.86</u>	<u>\$ 162,166.00</u>	<u>\$ 12,849.86</u>
Total Receipts				
Expenditures				
Economic Development				
Contractual services	158,363.86	111,518.61	\$ 130,000.00	\$ (18,481.39)
Commodities	22,346.50	254.32	-	254.32
Capital outlay	416,962.40	-	32,166.00	(32,166.00)
Reserve	-	-	-	-
	<u>597,672.76</u>	<u>111,772.93</u>	<u>\$ 162,166.00</u>	<u>\$ (50,393.07)</u>
Total Expenditures				
Receipts Over (Under) Expenditures	(425,859.91)	63,242.93		
Unencumbered Cash, Beginning	425,859.91	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 63,242.93</u>		

CITY OF FORT SCOTT, KANSAS
SPECIAL STREETS & HIGHWAYS FUND

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

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State gasoline tax	\$ 213,326.95	\$ 201,171.10	\$ 213,080.00	\$ (11,908.90)
State connecting links	9,878.76	12,348.50	7,400.00	4,948.50
Other Receipts				
Reimbursed expenses	-	740.48	-	740.48
Operating Transfer from Other Fund				
General	500,000.00	500,000.00	850,000.00	(350,000.00)
Total Receipts	<u>723,205.71</u>	<u>714,260.08</u>	<u>\$ 1,070,480.00</u>	<u>\$ (356,219.92)</u>
Expenditures				
Public Streets				
Personal services	326,885.14	327,023.63	\$ 379,000.00	\$ (51,976.37)
Contractual services	27,258.65	24,200.74	34,800.00	(10,599.26)
Commodities	90,811.44	80,868.87	93,850.00	(12,981.13)
Capital outlay	118,898.97	124,668.87	605,792.00	(481,123.13)
Total Expenditures	<u>563,854.20</u>	<u>556,762.11</u>	<u>\$ 1,113,442.00</u>	<u>\$ (556,679.89)</u>
Receipts Over (Under) Expenditures	159,351.51	157,497.97		
Unencumbered Cash, Beginning	<u>161,651.41</u>	<u>321,002.92</u>		
Unencumbered Cash, Ending	<u>\$ 321,002.92</u>	<u>\$ 478,500.89</u>		

CITY OF FORT SCOTT, KANSAS
SPECIAL PARKS & RECREATION FUND

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

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	\$ 31,200.48	\$ 14,976.70	\$ 12,850.00	\$ 2,126.70
Other Receipts				
Miscellaneous	28,163.50	21,566.60	-	21,566.60
Total Receipts	<u>59,363.98</u>	<u>36,543.30</u>	<u>\$ 12,850.00</u>	<u>\$ 23,693.30</u>
Expenditures				
Recreation				
Contractual services	5,000.00	-	\$ -	\$ -
Capital outlay	40,849.41	16,364.57	37,617.00	(21,252.43)
Total Expenditures	<u>45,849.41</u>	<u>16,364.57</u>	<u>\$ 37,617.00</u>	<u>\$ (21,252.43)</u>
Receipts Over (Under) Expenditures	13,514.57	20,178.73		
Unencumbered Cash, Beginning	11,252.45	24,767.02		
Unencumbered Cash, Ending	<u>\$ 24,767.02</u>	<u>\$ 44,945.75</u>		

CITY OF FORT SCOTT, KANSAS
SPECIAL ALCOHOL & DRUGS FUND

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

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State special alcohol tax	\$ 31,200.48	\$ 14,976.68	\$ 12,850.00	\$ 2,126.68
Total Receipts	<u>31,200.48</u>	<u>14,976.68</u>	<u>\$ 12,850.00</u>	<u>\$ 2,126.68</u>
Expenditures				
Public Safety				
Contractual services	6,250.00	5,500.00	\$ -	\$ 5,500.00
Capital outlay	<u>-</u>	<u>10,425.00</u>	<u>47,679.00</u>	<u>(37,254.00)</u>
Total Expenditures	<u>6,250.00</u>	<u>15,925.00</u>	<u>\$ 47,679.00</u>	<u>\$ (31,754.00)</u>
Receipts Over (Under) Expenditures	24,950.48	(948.32)		
Unencumbered Cash, Beginning	<u>9,878.60</u>	<u>34,829.08</u>		
Unencumbered Cash, Ending	<u>\$ 34,829.08</u>	<u>\$ 33,880.76</u>		

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, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
Special telephone tax	\$ 82,121.22	\$ 88,962.78	\$ 81,000.00	\$ 7,962.78
Total Receipts	<u>82,121.22</u>	<u>88,962.78</u>	<u>\$ 81,000.00</u>	<u>\$ 7,962.78</u>
Expenditures				
Public Safety				
Contractual services	66,410.58	74,760.85	\$ 130,333.00	\$ (55,572.15)
Capital outlay	<u>21,311.36</u>	<u>5,410.42</u>	<u>10,000.00</u>	<u>(4,589.58)</u>
Total Expenditures	<u>87,721.94</u>	<u>80,171.27</u>	<u>\$ 140,333.00</u>	<u>\$ (60,161.73)</u>
Receipts Over (Under) Expenditures	(5,600.72)	8,791.51		
Unencumbered Cash, Beginning	<u>64,934.64</u>	<u>59,333.92</u>		
Unencumbered Cash, Ending	<u>\$ 59,333.92</u>	<u>\$ 68,125.43</u>		

CITY OF FORT SCOTT, KANSAS
CONVENTION AND VISITORS BUREAU FUND

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

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Receipts				
Intergovernmental				
State guest tax	\$ 141,241.22	\$ 98,506.01	\$ 150,000.00	\$ (51,493.99)
Other Receipts				
Miscellaneous	15,338.36	731.09	2,000.00	(1,268.91)
Total Receipts	<u>156,579.58</u>	<u>99,237.10</u>	<u>\$ 152,000.00</u>	<u>\$ (52,762.90)</u>
Expenditures				
Economic Development				
Personal services	92,813.71	50,194.38	\$ 75,743.00	\$ (25,548.62)
Contractual services	54,205.09	24,769.45	48,066.00	(23,296.55)
Commodities	7,306.30	2,916.00	11,650.00	(8,734.00)
Capital outlay	-	-	2,912.00	(2,912.00)
Operating Transfers to Other Fund				
Debt Service	14,396.00	-	14,396.00	(14,396.00)
Total Expenditures	<u>168,721.10</u>	<u>77,879.83</u>	<u>\$ 152,767.00</u>	<u>\$ (74,887.17)</u>
Receipts Over (Under) Expenditures	(12,141.52)	21,357.27		
Unencumbered Cash, Beginning	<u>12,141.52</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 21,357.27</u>		

CITY OF FORT SCOTT, KANSAS
EQUIPMENT RESERVE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Proceeds from capital lease	\$ 462,405.15	\$ -
Operating Transfers from Other Funds		
General	-	50,000.00
Total Receipts	462,405.15	50,000.00
Expenditures		
Public Safety		
Capital outlay	462,405.15	40,036.66
Total Expenditures	462,405.15	40,036.66
Receipts Over (Under) Expenditures	-	9,963.34
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 9,963.34

CITY OF FORT SCOTT, KANSAS
LAND BANK FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	-	-
Expenditures		
General Government		
Contractual services	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,000.00	1,000.00
Unencumbered Cash, Ending	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>

CITY OF FORT SCOTT, KANSAS
EMS SERVICES FUND

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

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Receipts				
Charges for Services				
Reimbursements from Bourbon County	\$ 747,579.75	\$ 979,290.50	\$ 939,014.00	\$ 40,276.50
Other Receipts				
Miscellaneous	-	474.74	-	
Total Receipts	<u>747,579.75</u>	<u>979,765.24</u>	<u>\$ 939,014.00</u>	<u>\$ 40,276.50</u>
Expenditures				
Public Health				
Personal services	518,325.33	761,283.87	\$ 793,125.00	\$ (31,841.13)
Contractual services	15,246.61	23,747.66	37,240.00	(13,492.34)
Commodities	32,790.62	52,155.36	65,900.00	(13,744.64)
Capital outlay	1,198.37	15,024.99	42,749.00	(27,724.01)
Total Expenditures	<u>567,560.93</u>	<u>852,211.88</u>	<u>\$ 939,014.00</u>	<u>\$ (86,802.12)</u>
Receipts Over (Under) Expenditures	180,018.82	127,553.36		
Unencumbered Cash, Beginning	-	180,018.82		
Unencumbered Cash, Ending	<u>\$ 180,018.82</u>	<u>\$ 307,572.18</u>		

CITY OF FORT SCOTT, KANSAS
CDBG ECO DEVO REVOLVING LOAN FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Intergovernmental		
Federal Grant	-	13,300.00
Total Receipts	-	13,300.00
Expenditures		
Economic Development		
Contractual services	-	279,009.35
Total Expenditures	-	279,009.35
Receipts Over (Under) Expenditures	-	(265,709.35)
Unencumbered Cash, Beginning	265,709.35	265,709.35
Unencumbered Cash, Ending	<u>\$ 265,709.35</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
SPARKS GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Intergovernmental		
SPARKS County grant	\$ -	\$ 142,000.00
Total Receipts	-	142,000.00
Expenditures		
Public Health		
Contractual	-	142,000.00
Total Expenditures	-	142,000.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

CITY OF FORT SCOTT, KANSAS

DEBT SERVICE FUND

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

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Receipts				
Taxes				
Ad Valorem property tax	\$ 239,940.23	\$ 242,181.13	\$ 256,167.00	\$ (13,985.87)
Delinquent	11,006.39	7,009.31	3,840.00	3,169.31
Motor vehicle	31,979.19	30,338.22	31,747.00	(1,408.78)
Operating Transfers from Other Funds			(269,693.00)	
General	735,378.00	309,020.00	386,101.00	(77,081.00)
Convention and Visitors Bureau	14,396.00	-	14,396.00	(14,396.00)
Water Utility	796,615.00	817,200.00	609,313.00	207,887.00
Wastewater Utility	447,525.00	352,157.00	450,851.00	(98,694.00)
Stormwater Utility	68,192.00	59,375.00	28,203.00	31,172.00
Total Receipts	<u>2,345,031.81</u>	<u>1,817,280.66</u>	<u>\$ 1,510,925.00</u>	<u>\$ 36,662.66</u>
Expenditures				
Debt Service on GO Bonds				
Principal	1,545,000.00	1,445,000.00	\$ 1,820,397.00	\$ (375,397.00)
Interest	291,668.76	258,666.26	-	258,666.26
Debt Service on Temporary Notes				
Interest	-	69,635.47	-	69,635.47
Debt Service on Revolving loans				
Principal	119,720.66	105,093.82	-	105,093.82
Interest	15,991.02	11,637.32	-	11,637.32
Other	-	-	-	-
Debt Service Lease Purchasea	104,363.18	247,172.61	251,344.00	(4,171.39)
Miscellaneous	1,980.00	1,902.03	340,624.00	(338,721.97)
Total Expenditures	<u>2,078,723.62</u>	<u>2,139,107.51</u>	<u>\$ 2,412,365.00</u>	<u>\$ (273,257.49)</u>
Receipts Over (Under) Expenditures	266,308.19	(321,826.85)		
Unencumbered Cash, Beginning	<u>357,966.85</u>	<u>624,275.04</u>		
Unencumbered Cash, Ending	<u>\$ 624,275.04</u>	<u>\$ 302,448.19</u>		

CITY OF FORT SCOTT, KANSAS
LAROCHE CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Operating Transfers from Other Funds		
General	\$ -	\$ 110,000.00
Total Receipts	-	110,000.00
Expenditures		
Recreation		
Capital outlay	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	110,000.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 110,000.00

CITY OF FORT SCOTT, KANSAS
CDBG WALL AND SCOTT BUILDING PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Intergovernmental		
Federal Grant	\$ 16,650.00	\$ -
Other Receipts		
Miscellaneous	<u>-</u>	<u>-</u>
Total Receipts	<u>16,650.00</u>	<u>-</u>
Expenditures		
General Government		
Capital outlay	<u>17,258.40</u>	<u>627.30</u>
Total Expenditures	<u>17,258.40</u>	<u>627.30</u>
Receipts Over (Under) Expenditures	(608.40)	(627.30)
Unencumbered Cash, Beginning	<u>1,235.70</u>	<u>627.30</u>
Unencumbered Cash, Ending	<u><u>\$ 627.30</u></u>	<u><u>\$ -</u></u>

CITY OF FORT SCOTT, KANSAS
KDH&E RIVER INTAKE STRUCTURE PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Other Receipts		
Proceeds from temporary notes	\$ 4,925,935.75	\$ -
Total Receipts	<u>4,925,935.75</u>	<u>-</u>
Expenditures		
Public Works		
Capital outlays	<u>2,622,501.90</u>	<u>684,059.50</u>
Total Expenditures	<u>2,622,501.90</u>	<u>684,059.50</u>
Receipts Over (Under) Expenditures	2,303,433.85	(684,059.50)
Unencumbered Cash, Beginning	<u>-</u>	<u>2,303,433.85</u>
Unencumbered Cash, Ending	<u><u>\$ 2,303,433.85</u></u>	<u><u>\$ 1,619,374.35</u></u>

CITY OF FORT SCOTT, KANSAS
YAT ELLIS PARK PROJECT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ 254.00	\$ -
Total Receipts	<u>254.00</u>	<u>-</u>
Expenditures		
Recreation		
Contractual services	1,189.51	1,408.61
Capital outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,189.51</u>	<u>1,408.61</u>
Receipts Over (Under) Expenditures	(935.51)	(1,408.61)
Unencumbered Cash, Beginning	<u>63,408.05</u>	<u>62,472.54</u>
Unencumbered Cash, Ending	<u>\$ 62,472.54</u>	<u>\$ 61,063.93</u>

CITY OF FORT SCOTT, KANSAS
KDOT - AWOS RUNWAY LIGHTING FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
General Government		
Contractual services	-	31,836.00
Capital outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>31,836.00</u>
Receipts Over (Under) Expenditures	-	(31,836.00)
Unencumbered Cash, Beginning	<u>31,836.00</u>	<u>31,836.00</u>
Unencumbered Cash, Ending	<u><u>\$ 31,836.00</u></u>	<u><u>\$ -</u></u>

CITY OF FORT SCOTT, KANSAS
UNsung HEROES PARK PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 25,000.00	\$ -
Total Receipts	<u>25,000.00</u>	<u>-</u>
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	56,211.04	-
Total Expenditures	<u>56,211.04</u>	<u>-</u>
Receipts Over (Under) Expenditures	(31,211.04)	-
Unencumbered Cash, Beginning	<u>31,564.32</u>	<u>353.28</u>
Unencumbered Cash, Ending	<u><u>\$ 353.28</u></u>	<u><u>\$ 353.28</u></u>

CITY OF FORT SCOTT, KANSAS
PEDNET GRANT PROJECT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Other Receipts		
Pednet Grant	\$ -	\$ 20,619.00
Total Receipts	<u>-</u>	<u>20,619.00</u>
Expenditures		
General Government		
Contractual services	-	-
Capital outlay	-	5,161.80
Total Expenditures	<u>-</u>	<u>5,161.80</u>
Receipts Over (Under) Expenditures	-	15,457.20
Unencumbered Cash, Beginning	<u>1,100.00</u>	<u>1,100.00</u>
Unencumbered Cash, Ending	<u>\$ 1,100.00</u>	<u>\$ 16,557.20</u>

CITY OF FORT SCOTT, KANSAS
AIRPORT RUNWAY EXPANSION PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ 103,693.78
Intergovernmental		
Federal Grant	<u>-</u>	<u>128,900.03</u>
Total Receipts	<u>-</u>	<u>232,593.81</u>
Expenditures		
Public Transportation		
Contractual services	-	-
Capital outlay	<u>76,078.53</u>	<u>603.44</u>
Total Expenditures	<u>76,078.53</u>	<u>603.44</u>
Receipts Over (Under) Expenditures	(76,078.53)	231,990.37
Unencumbered Cash, Beginning	<u>15,693.30</u>	<u>(60,385.23)</u>
Unencumbered Cash, Ending	<u><u>(60,385.23)</u></u>	<u><u>171,605.14</u></u>

CITY OF FORT SCOTT, KANSAS
FISHER PARK IMPROVEMENTS PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 2,750.00	\$ -
Total Receipts	<u>2,750.00</u>	<u>-</u>
Expenditures		
Public Streets		
Capital outlay	<u>3,985.03</u>	<u>-</u>
Total Expenditures	<u>3,985.03</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,235.03)	-
Unencumbered Cash, Beginning	<u>5,739.62</u>	<u>4,504.59</u>
Unencumbered Cash, Ending	<u><u>\$ 4,504.59</u></u>	<u><u>\$ 4,504.59</u></u>

CITY OF FORT SCOTT, KANSAS

FIRE GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Intergovernmental		
Federal Grant	\$ -	\$ 89,239.00
Other Receipts		
Miscellaneous	-	2,500.00
Operating Transfer from Other Fund		
General	4,976.00	-
Total Receipts	4,976.00	91,739.00
Expenditures		
Public Safety		
Capital outlay	93,936.00	61.25
Total Expenditures	93,936.00	61.25
Receipts Over (Under) Expenditures	(88,960.00)	91,677.75
Unencumbered Cash, Beginning	-	(88,960.00)
Unencumbered Cash, Ending	\$ (88,960.00)	\$ 2,717.75

CITY OF FORT SCOTT, KANSAS
FAA ELECTRIC VAULT GRANT

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Intergovernmental		
Federal Grant-FAA	\$ -	\$ 342,781.00
Other Receipts		
Miscellaneous	-	40,572.11
Operating Transfer from Other Fund		
General	36,000.00	-
Total Receipts	36,000.00	383,353.11
Expenditures		
Public Transportation		
Capital outlay	52,122.60	367,230.51
Total Expenditures	52,122.60	367,230.51
Receipts Over (Under) Expenditures	(16,122.60)	16,122.60
Unencumbered Cash, Beginning	-	(16,122.60)
Unencumbered Cash, Ending	\$ (16,122.60)	\$ -

CITY OF FORT SCOTT, KANSAS
KDOT - DESIGN AND PLANNING FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
 For the Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Intergovernmental		
State KDOT	\$ -	\$ 152,000.00
Other Receipts		
Miscellaneous	-	23,988.78
Operating Transfer from Other Fund		
General	<u>8,000.00</u>	<u>-</u>
Total Receipts	<u>8,000.00</u>	<u>175,988.78</u>
Expenditures		
Public Transportation		
Capital outlay	<u>33,293.22</u>	<u>150,695.56</u>
Total Expenditures	<u>33,293.22</u>	<u>150,695.56</u>
Receipts Over (Under) Expenditures	(25,293.22)	25,293.22
Unencumbered Cash, Beginning	<u>-</u>	<u>(25,293.22)</u>
Unencumbered Cash, Ending	<u>\$ (25,293.22)</u>	<u>\$ -</u>

CITY OF FORT SCOTT, KANSAS
ENERGY PROJECT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Other Receipts		
Proceeds from lease purchase agreement	\$ 1,534,077.00	\$ -
Other Receipts		
Miscellaneous	<u>-</u>	<u>4,207.41</u>
Total Receipts	<u>1,534,077.00</u>	<u>4,207.41</u>
Expenditures		
Public Works		
Contractual services	<u>1,510,500.00</u>	<u>27,784.41</u>
Total Expenditures	<u>1,510,500.00</u>	<u>27,784.41</u>
Receipts Over (Under) Expenditures	23,577.00	(23,577.00)
Unencumbered Cash, Beginning	<u>-</u>	<u>23,577.00</u>
Unencumbered Cash, Ending	<u><u>\$ 23,577.00</u></u>	<u><u>\$ -</u></u>

CITY OF FORT SCOTT, KANSAS
GUNN PARK BLITZ FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Donations	\$ -	\$ 3,200.00
Total Receipts	-	3,200.00
Expenditures		
Recreation		
Capital outlay	-	3,200.00
Total Expenditures	-	3,200.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
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, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Intergovernmental		
State grant	\$ -	\$ 235,096.65
Total Receipts	-	235,096.65
Expenditures		
Recreation		
Capital outlay	-	249,675.00
Total Expenditures	-	249,675.00
Receipts Over (Under) Expenditures	-	(14,578.35)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (14,578.35)

CITY OF FORT SCOTT, KANSAS
CDBG FIRE TRUCK FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Intergovernmental		
Federal grant	\$ -	\$ 4,000.00
Other Receipts		
Proceeds from lease purchase agreement	-	728,650.00
Total Receipts	-	732,650.00
Expenditures		
Public Safety		
Capital outlay	-	1,397,953.79
Total Expenditures	-	1,397,953.79
Receipts Over (Under) Expenditures	-	(665,303.79)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (665,303.79)

CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Variance - Over (Under)
Receipts				
Operating Revenue				
Charges for services	\$ 2,527,934.43	\$ 2,759,210.60	\$ 3,082,202.00	\$ (322,991.40)
Other charges	32,480.50	33,010.00	29,615.00	3,395.00
Fishing, boating and camping fees	35,107.69	29,502.25	20,975.00	8,527.25
Nonoperating Revenue				
Reimbursed expenses	316,300.00	138,727.72	-	138,727.72
Miscellaneous	10,308.27	4,051.87	-	4,051.87
Total Receipts	<u>2,922,130.89</u>	<u>2,964,502.44</u>	<u>\$ 3,132,792.00</u>	<u>\$ (168,289.56)</u>
Expenditures				
Water Production				
Personal services	320,586.10	327,746.91	\$ 346,235.00	\$ (18,488.09)
Contractual services	218,281.88	240,013.46	226,400.00	13,613.46
Commodities	237,051.91	391,163.09	330,365.00	60,798.09
Capital outlay	262,090.13	9,830.65	30,000.00	(20,169.35)
Water Distribution				
Personal services	270,730.55	264,967.92	284,700.00	(19,732.08)
Contractual services	19,905.61	16,737.72	21,000.00	(4,262.28)
Commodities	114,671.75	69,259.02	76,013.00	(6,753.98)
Capital outlay	13,318.71	1,440.62	90,000.00	(88,559.38)
Water Administration				
Personal services	178,534.19	182,640.84	182,278.00	362.84
Contractual services	404,898.26	181,904.23	172,650.00	9,254.23
Commodities	3,425.94	7,135.85	3,500.00	3,635.85
Capital outlay	22,496.25	907.68	8,282.00	(7,374.32)
Water Lake Maintenance				
Personal services	52,986.85	66,430.11	65,580.00	850.11
Contractual services	16,354.58	20,338.22	18,350.00	1,988.22
Commodities	13,348.91	11,354.97	17,700.00	(6,345.03)
Capital outlay	1,240.96	-	-	-
Engineering				
Personal services	-	29,018.36	32,000.00	(2,981.64)
Contractual services	-	85.43	-	85.43
Reserve	-	-	-	-

CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>	2020 <u>Budget</u>	Variance - Over <u>(Under)</u>
Expenditures				
Operating Transfers to Other Funds				
Water Capital Reserve	\$ -	\$ 366,000.00	\$ 404,967.00	\$ (38,967.00)
Water Treatment Plant Improvements	-	-	250,000.00	(250,000.00)
Debt Service	<u>796,615.00</u>	<u>817,200.00</u>	<u>817,201.00</u>	<u>(1.00)</u>
Total Expenditures	<u>2,946,537.58</u>	<u>3,004,175.08</u>	<u>\$ 3,377,221.00</u>	<u>\$ (373,045.92)</u>
Receipts Over (Under) Expenditures	(24,406.69)	(39,672.64)		
Unencumbered Cash, Beginning	<u>1,178,585.57</u>	<u>1,154,178.88</u>		
Unencumbered Cash, Ending	<u>\$ 1,154,178.88</u>	<u>\$ 1,114,506.24</u>		

CITY OF FORT SCOTT, KANSAS
WASTEWATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	\$ 1,762,220.15	\$ 1,884,733.45	\$ 1,778,188.00	\$ 106,545.45
Nonoperating Revenue				
Lease Income	15,500.00	-	15,000.00	(15,000.00)
Reimbursed Expenses	-	25,340.85	-	25,340.85
Miscellaneous	351.69	2,778.95	-	2,778.95
Operating Transfers from Other Funds				
General	-	-	165,000.00	(165,000.00)
Total Receipts	<u>1,778,071.84</u>	<u>1,912,853.25</u>	<u>\$ 1,958,188.00</u>	<u>\$ (45,334.75)</u>
Expenditures				
Wastewater Plant				
Personal services	203,239.46	216,630.30	\$ 229,413.00	\$ (12,782.70)
Contractual services	253,294.83	278,132.57	294,500.00	(16,367.43)
Commodities	99,869.85	85,501.27	53,400.00	32,101.27
Capital outlay	55,957.04	175.00	-	175.00
Wastewater Collections				
Personal services	134,295.80	131,707.28	139,523.00	(7,815.72)
Contractual services	23,766.75	26,303.49	70,000.00	(43,696.51)
Commodities	37,432.22	47,741.05	72,143.00	(24,401.95)
Capital outlay	261,972.54	-	-	-
Wastewater Administration				
Personal services	159,727.52	151,067.94	164,560.00	(13,492.06)
Contractual services	269,830.02	144,806.49	133,700.00	11,106.49
Commodities	3,743.06	5,850.53	-	5,850.53
Capital outlay	18,807.00	907.68	-	907.68
Engineering				
Personal services	-	32,726.10	32,000.00	726.10
Contractual services	-	85.48	-	85.48
Reserve	-	-	-	-
Operating Transfers to Other Funds				
Debt Service	447,525.00	352,157.00	353,058.00	(901.00)
Wastewater Capital Reserve	-	650,000.00	650,000.00	-
Total Expenditures	<u>1,969,461.09</u>	<u>2,123,792.18</u>	<u>\$ 2,192,297.00</u>	<u>\$ (68,504.82)</u>
Receipts Over (Under) Expenditures	(191,389.25)	(210,938.93)		
Unencumbered Cash, Beginning	<u>980,672.28</u>	<u>789,283.03</u>		
Unencumbered Cash, Ending	<u>\$ 789,283.03</u>	<u>\$ 578,344.10</u>		

CITY OF FORT SCOTT, KANSAS
STORMWATER UTILITY FUND

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

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual	2020 Budget	Over (Under)
Receipts				
Operating Revenue				
Charges for services	\$ 255,141.23	\$ 260,160.47	\$ 262,797.00	\$ (2,636.53)
Total Receipts	<u>255,141.23</u>	<u>260,160.47</u>	<u>\$ 262,797.00</u>	<u>\$ (2,636.53)</u>
Expenditures				
Operating Expenses				
Personal services	24,081.64	32,032.42	\$ 35,000.00	\$ (2,967.58)
Contractual services	17,340.06	1,291.66	10,000.00	(8,708.34)
Commodities	10,928.22	7,262.73	20,000.00	(12,737.27)
Capital Outlays	7,435.96	2,680.56	5,000.00	(2,319.44)
Reserve	-	-		-
Operating Transfers to Other Funds				
Debt Service	68,192.00	59,375.00	59,375.00	-
Stormwater Capital Reserve	-	698,000.00	850,000.00	(152,000.00)
Sewer Capital Reserve	-	100,000.00	-	100,000.00
Total Expenditures	<u>127,977.88</u>	<u>900,642.37</u>	<u>\$ 979,375.00</u>	<u>\$ (78,732.63)</u>
Receipts Over (Under) Expenditures	127,163.35	(640,481.90)		
Unencumbered Cash, Beginning	<u>621,990.72</u>	<u>749,154.07</u>		
Unencumbered Cash, Ending	<u>\$ 749,154.07</u>	<u>\$ 108,672.17</u>		

CITY OF FORT SCOTT, KANSAS
SEWER CAPITAL RESERVE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Operating Transfers from Other Funds		
Wastewater Utility	\$ -	\$ 650,000.00
Stormwater Utility	-	100,000.00
Total Receipts	-	750,000.00
Expenditures		
Public Safety		
Capital outlay	-	398,012.49
Total Expenditures	-	398,012.49
Receipts Over (Under) Expenditures	-	351,987.51
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 351,987.51

CITY OF FORT SCOTT, KANSAS
WATER CAPITAL RESERVE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Operating Transfers from Other Funds		
Water Utility	\$ -	\$ 366,000.00
Total Receipts	-	366,000.00
Expenditures		
Public Safety		
Capital outlay	-	122,618.00
Total Expenditures	-	122,618.00
Receipts Over (Under) Expenditures	-	243,382.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 243,382.00

CITY OF FORT SCOTT, KANSAS
STORMWATER CAPITAL RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Operating Transfers from Other Funds		
Stormwater Utility	\$ -	\$ 698,000.00
Total Receipts	<u>-</u>	<u>698,000.00</u>
Expenditures		
Public Safety		
Capital outlay	<u>-</u>	<u>1,999.00</u>
Total Expenditures	<u>-</u>	<u>1,999.00</u>
Receipts Over (Under) Expenditures	-	696,001.00
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 696,001.00</u></u>

CITY OF FORT SCOTT, KANSAS
FIRE INSURANCE PROCEEDS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Insurance proceeds	\$ 12,318.80	\$ 32,160.00
Total Receipts	12,318.80	32,160.00
Expenditures		
Public Safety		
Contractual services	12,168.80	25,185.00
Total Expenditures	12,168.80	25,185.00
Receipts Over (Under) Expenditures	150.00	6,975.00
Unencumbered Cash, Beginning	-	150.00
Unencumbered Cash, Ending	\$ 150.00	\$ 7,125.00

CITY OF FORT SCOTT, KANSAS
20TH CENTURY VETERANS MEMORIAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Other Receipts		
Donations	\$ 280.00	\$ -
Total Receipts	<u>280.00</u>	<u>-</u>
Expenditures		
General Government		
Contractual services	1,975.00	70.00
Commodities	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,975.00</u>	<u>70.00</u>
Receipts Over (Under) Expenditures	(1,695.00)	(70.00)
Unencumbered Cash, Beginning	<u>13,753.16</u>	<u>12,058.16</u>
Unencumbered Cash, Ending	<u><u>\$ 12,058.16</u></u>	<u><u>\$ 11,988.16</u></u>

CITY OF FORT SCOTT, KANSAS
GNAT PROJECT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 200.00	\$ 200.00
Total Receipts	200.00	200.00
Expenditures		
Public Safety		
Capital outlay	112.07	135.00
Total Expenditures	112.07	135.00
Receipts Over (Under) Expenditures	87.93	65.00
Unencumbered Cash, Beginning	5,882.75	5,970.68
Unencumbered Cash, Ending	<u>\$ 5,970.68</u>	<u>\$ 6,035.68</u>

CITY OF FORT SCOTT, KANSAS
GUNN PARK TRAILS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 5,487.00	\$ 2,723.65
Total Receipts	5,487.00	2,723.65
Expenditures		
Recreation		
Capital outlay	3,800.56	4,067.30
Total Expenditures	3,800.56	4,067.30
Receipts Over (Under) Expenditures	1,686.44	(1,343.65)
Unencumbered Cash, Beginning	4,374.75	6,061.19
Unencumbered Cash, Ending	<u>\$ 6,061.19</u>	<u>\$ 4,717.54</u>

CITY OF FORT SCOTT, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis

For the Year Ended December 31, 2020

With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 5,484.00	\$ 4,258.00
Total Receipts	<u>5,484.00</u>	<u>4,258.00</u>
Expenditures		
Public Safety		
Contractual services	-	-
Commodities	-	-
Capital outlay	<u>2,657.02</u>	<u>949.19</u>
Total Expenditures	<u>2,657.02</u>	<u>949.19</u>
Receipts Over (Under) Expenditures	2,826.98	3,308.81
Unencumbered Cash, Beginning	<u>13,357.70</u>	<u>16,184.68</u>
Unencumbered Cash, Ending	<u><u>\$ 16,184.68</u></u>	<u><u>\$ 19,493.49</u></u>

CITY OF FORT SCOTT, KANSAS
SAFE GRANT FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Intergovernmental		
State Grant	\$ 1,100.00	\$ -
Total Receipts	1,100.00	-
Expenditures		
Public Safety		
Commodities	477.94	152.15
Capital outlay	-	-
Total Expenditures	477.94	152.15
Receipts Over (Under) Expenditures	622.06	(152.15)
Unencumbered Cash, Beginning	2,082.73	2,704.79
Unencumbered Cash, Ending	\$ 2,704.79	\$ 2,552.64

CITY OF FORT SCOTT, KANSAS
COMMUNITY GARDENS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 <u>Actual</u>	2020 <u>Actual</u>
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Recreation		
Contractual services	-	-
Capital outlay	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>567.61</u>	<u>567.61</u>
Unencumbered Cash, Ending	<u><u>\$ 567.61</u></u>	<u><u>\$ 567.61</u></u>

CITY OF FORT SCOTT, KANSAS
HOSPICE CARE FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ 28,141.14	\$ 551.50
Total Receipts	<u>28,141.14</u>	<u>551.50</u>
Expenditures		
General Government		
Contractual services	18.82	-
Commodities	<u>505.20</u>	<u>908.00</u>
Total Expenditures	<u>524.02</u>	<u>908.00</u>
Receipts Over (Under) Expenditures	27,617.12	(356.50)
Unencumbered Cash, Beginning	<u>-</u>	<u>27,617.12</u>
Unencumbered Cash, Ending	<u><u>\$ 27,617.12</u></u>	<u><u>\$ 27,260.62</u></u>

CITY OF FORT SCOTT, KANSAS
HIGH SCHOOL TENNIS COURTS FUND

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Other Receipts		
Miscellaneous	\$ -	\$ 200.00
Total Receipts	-	200.00
Expenditures		
General Government		
Contractual services	-	-
Commodities	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	200.00
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 200.00

CITY OF FORT SCOTT, KANSAS
FORT SCOTT PUBLIC LIBRARY - GENERAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2019 Actual	2020 Actual
Receipts		
Intergovernmental		
Appropriation from the City	\$ 252,330.06	\$ 256,994.75
Other appropriations	19,741.12	20,193.18
Fines, Forfeitures and Penalties	1,025.16	1,459.32
Use of Property and Money		
Interest	31.90	32.32
Other Receipts		
Donations	8,517.92	11,507.96
Miscellaneous	4,561.54	781.25
Total Receipts	<u>286,207.70</u>	<u>290,968.78</u>
Expenditures		
Recreation		
Personal services	183,995.36	188,077.44
Contractual Services	19,217.81	19,695.13
Commodities	54,048.61	45,778.98
Capital outlay	669.00	-
Total Expenditures	<u>257,930.78</u>	<u>253,551.55</u>
Receipts Over (Under) Expenditures	28,276.92	37,417.23
Unencumbered Cash, Beginning	<u>187,515.82</u>	<u>215,792.74</u>
Unencumbered Cash, Ending	<u><u>\$ 215,792.74</u></u>	<u><u>\$ 253,209.97</u></u>

CITY OF FORT SCOTT, KANSAS

FEDERAL COMPLIANCE SECTION

For the Year Ended December 31, 2020

CITY OF FORT SCOTT, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS THROUGH OR GRANT ID #	AMOUNT EXPENDED
<u>U.S. DEPARTMENT OF AGRICULTURE RURAL DEVELOPMENT</u>			
Direct Programs			
Water and Waste Disposal Systems for Rural Communities Grant			
Water Intake Loan (B)	10.760	NA	\$ 2,111,292.13
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
Pass through the State of Kansas Department of Commerce			
Community Development Block Grant	14.228	20-CR-004	13,300.00
Community Development Block Grant	14.228	20-CV-022	4,000.00
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Programs			
Bulletproof Vest Partnership Program	16.607	NA	572.08
Passed through the State of Kansas Governor's Office			
Federal Coronavirus Emergency Funding	16.304	CESF-03	12,201.00
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Programs			
Airport Improvement Grant	20.106	3-20-0022-019-2020	30,000.00
Airport Improvement Grant	20.106	3-20-0022-018-2019	342,781.00
Passed through the Kansas Department of Transportation			
CLICK Step Enforcement Program	20.600	PT-1275-20	1,418.87
<u>U.S. DEPARTMENT OF TREASURY</u>			
Passed through Bourbon County, Kansas from the State of Kansas Governor's Office			
Coronavirus Relief Fund	21.019	NONE	142,000.00
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Direct Programs			
Assistance to Firefighters Grant, Operations & Safety	97.044	NA	-
TOTALS			<u>\$ 2,657,565.08</u>

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 payable 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, 2020. 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, 2020.

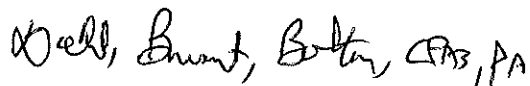
Report on Internal Control Over Compliance

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

July 6, 2021
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, 2020, 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 July 6, 2021.

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

July 6, 2021
Fort Scott, Kansas

**CITY OF FORT SCOTT, KANSAS
FORT SCOTT, KANSAS**

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020

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 States 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 | <u> X </u> | No |
| • Significant deficiency identified? | _____ | Yes | <u> X </u> | None reported |
| • Noncompliance material to financial statements noted? | _____ | Yes | <u> X </u> | No |

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|-------|-----|--------------|---------------|
| • Material weakness identified? | _____ | Yes | <u> X </u> | No |
| • Significant deficiency identified? | _____ | Yes | <u> X </u> | 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:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
10.760	Water and Waste Disposal Systems for Rural Communities Grant Water Intake Loan

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, 2020

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.