

CITY OF MOLINE, KANAS

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended December 31, 2022

City of Moline, Kansas
 Regulatory Basis Financial Statement
 For the Fiscal Year Ended December 31, 2022

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INDEPENDENT AUDITORS' REPORT

Mayor and City Council
City of Moline, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of City of Moline, Kansas, as of and for the year ended December 31, 2022, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse and Unmodified Opinions" section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of City of Moline, Kansas, as of December 31, 2022, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of City of Moline, Kansas, as of December 31, 2022, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 of the financial statement, the financial statement is prepared by City of Moline, 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.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Moline, Kansas, as of and for the year ended December 31, 2021 (not presented herein), and have issued our report thereon dated November 4, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services>. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

April 20, 2023

Moline City, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 38,301	185,630	114,292	109,639	9,394	119,033
Special Purpose:						
Employee Benefits	6,847	19,919	21,202	5,564	1,643	7,207
Library Board	1,424	10,314	10,255	1,483	314	1,797
Special Equipment Reserve	29,743		26,750	2,993		2,993
Special Highway	11,159	8,793	3,028	16,924		16,924
Special Liability	3,479	15,163	9,862	8,780		8,780
Elk County Infrastructure Grant	21,460		21,460			
Special Park	9,079	4,319		13,398		13,398
Bond and Interest:						
Bond and Interest	10,866	7,399	7,259	11,006		11,006
Utility Debt Service Reserve	78,717	109,777	110,062	78,432		78,432
Business:						
Sewer Utility	41,462	78,827	79,105	41,184	371	41,555
Sewer Utility Reserve	81,131	5,707		86,838		86,838
Water Utility	43,087	178,094	185,955	35,226	10,745	45,971
Water Utility Reserve	24,663	6,297		30,960		30,960
Trusts:						
Building	7,600	1,000		8,600		8,600
American Rescue Plan	23,207	24,647	47,854			
Griffin Trust	96,481	4,726	14,560	86,647	75	86,722
Total Primary Government (1)	<u>528,706</u>	<u>660,612</u>	<u>651,644</u>	<u>537,674</u>	<u>22,542</u>	<u>560,216</u>
Composition of Cash:						
Cash on Hand						100
Certificates of Deposit						73,716
Demand Deposits						494,773
Petty Cash Advance						100
Less: Agency Funds						(8,473)
Total Primary Government (1)						<u>560,216</u>

(1) Excluding Agency Funds

City of Moline, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of City of Moline, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies follow. Note 1 describes how the City's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The City is a municipal corporation governed by an elected mayor and five-member council. This financial statement presents the City of Moline, Kansas, as a primary government only. The City has waived the application of generally accepted accounting principles and, as such, has not included any related municipal entities in this financial statement.

Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Audit and Accounting Guide 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.

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.

Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the City for the year ending December 31, 2022:

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

City of Moline, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

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

Business Funds -- funds financed in whole or in 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 entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

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 1 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 the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 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 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the City Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. The City's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

City of Moline, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality held a revenue neutral rate hearing for the year ending December 31, 2022.

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. During the year ended December 31, 2022, the City had no such amendments.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Equipment Reserve Fund
Sewer Utility Reserve Fund
Water Utility Reserve Fund

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.

City of Moline, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

Note 2 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 and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

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

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The City had no investments at December 31, 2022 and held no investments throughout the year.

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 has not designated any peak periods.

At December 31, 2022, the carrying amount of the City's deposits was \$568,489 and the bank balance was \$568,566. Of the bank balance, \$323,716 was covered by federal depository insurance and the remaining \$244,850 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

City of Moline, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

Note 3 Long-term Debt

Changes in Long-Term Debt

Changes in long-term debt for the year ending December 31, 2022 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
G.O. Fire Station Bonds	4.375%	10/08/2007	\$ 120,000	10/11/2037	82,364		3,656	78,708	3,603
G.O. Bonds, Series 2018	2.250%	2/01/2018	\$ 1,571,000	2/01/2058	1,495,531		26,327	1,469,204	33,649
G.O. Refunding Bonds, Series 2020	2.0-4.0%	1/22/2020	815,000	11/01/2042	760,000		30,000	730,000	20,085
Total Contractual Indebtedness					2,337,895	-	59,983	2,277,912	57,337

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

	<u>G.O. Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 60,736	55,386
2024	61,499	53,413
2025	62,213	52,107
2026	63,114	50,607
2027	63,951	49,169
2028-2032	353,043	222,110
2033-2037	397,832	175,709
2038-2042	416,479	122,755
2043-2047	219,609	80,274
2048-2052	245,463	54,420
2053-2057	274,354	25,529
2058	59,619	1,341
Total	2,277,912	942,820

City of Moline, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

Note 4 Risk Management

Insurance Coverage

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

Note 5 Other Long-Term Obligations from Operations

Compensated Absences

The City's policies regarding vacation and sick pay are summarized as follows:

Vacation: Full-time employees are entitled to 5 days of vacation after one year of employment. After 2 years, employees are entitled to 10 days. Unused vacation at the end of each year is canceled and may not be carried over to the next year. Any unused vacation is canceled upon employment termination.

Sick Pay: Employees are entitled to 3 days of sick leave each year. Unused sick leave is canceled at the end of each year and is not paid upon employment termination.

Defined Benefit 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 S. 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. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

City of Moline, Kansas
Notes to Financial Statement
For the Year Ended December 31, 2022

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 8.90% for KPERS for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were \$11,964 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was \$76,719. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer 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.

Note 6 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 7 Subsequent Events

The City has evaluated subsequent events through April 20, 2023, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Moline City, Kansas
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2022

	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:			
General	\$ 137,125	114,292	(22,833)
Special Purpose:			
Employee Benefits	22,000	21,202	(798)
Library Board	10,500	10,255	(245)
Special Highway	16,680	3,028	(13,652)
Special Liability	13,000	9,862	(3,138)
Special Park	10,802		(10,802)
Bond and Interest:			
Bond and Interest	17,359	7,259	(10,100)
Utility Debt Service Reserve	110,162	110,062	(100)
Business:			
Sewer Utility	102,426	79,105	(23,321)
Water Utility	274,687	185,955	(88,732)
Totals	714,741	541,020	(173,721)

Moline City, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 53,509	54,142	55,153	(1,011)
Motor Vehicle Tax	18,230	13,789	15,180	(1,391)
Recreational Vehicle Tax	210	172	177	(5)
Delinquent Tax	6,434	4,279	1,637	2,642
16/20 M Truck Tax	76	222	88	134
Watercraft Tax			80	(80)
Commercial Vehicle Fees	358	359	365	(6)
Total Taxes	<u>78,817</u>	<u>72,963</u>	<u>72,680</u>	<u>283</u>
Intergovernmental				
Local Retailers Sales Tax	27,079	29,696	24,000	5,696
State Grant	13,091	13,091	13,091	
Local Alcoholic Liquor Tax	137	194	106	88
Total Intergovernmental	<u>40,307</u>	<u>42,981</u>	<u>37,197</u>	<u>5,784</u>
Licenses, Fees, and Permits				
Franchise Fee	6,536	7,509	7,000	509
Camping Fees	1,510	2,190	250	1,940
Dog Licenses	177	149	150	(1)
Licenses and Permits	400	325	500	(175)
Total Licenses, Fees, and Permits	<u>8,623</u>	<u>10,173</u>	<u>7,900</u>	<u>2,273</u>
Use of Money and Property				
Rent	150	2,145	500	1,645
Charges for Services				
Grave Openings	5,740	6,300	1,500	4,800
Fines, Forfeitures and Penalties				
Fines	417	564		564
Transfers				
Operating Transfers In		47,854		47,854
Miscellaneous				
Other	3,841	2,650	3,500	(850)
Total Cash Receipts	<u>137,895</u>	<u>185,630</u>	<u>123,277</u>	<u>62,353</u>
Expenditures and Transfers				
General Government				
General	75,426	73,302	81,625	(8,323)
Public Works				
Street Department	15,377	14,652	20,000	(5,348)
Street Lights	12,934	13,322	12,500	822
Noxious Weed	1,255	1,713	1,500	213
Total Public Works	<u>29,566</u>	<u>29,687</u>	<u>34,000</u>	<u>(4,313)</u>
Public Safety				
Fire Department	6,403	7,082	10,500	(3,418)
Culture and Recreation				
Parks and Recreation	3,718	4,221	6,000	(1,779)
Capital Expenditures				
Equipment			5,000	(5,000)
Total Expenditures and Transfers	<u>115,113</u>	<u>114,292</u>	<u>137,125</u>	<u>(22,833)</u>
Receipts Over (Under)				
Expenditures and Transfers	22,782	71,338		
Unencumbered Cash, Beginning	15,519	38,301		
Unencumbered Cash, Ending	<u>38,301</u>	<u>109,639</u>		

Moline City, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 15,161	14,659	14,933	(274)
Motor Vehicle Tax	4,425	3,907	3,685	222
Recreational Vehicle Tax	51	49	43	6
Delinquent Tax	1,704	1,148	464	684
16/20 M Truck Tax	23	54	21	33
Watercraft Tax			19	(19)
Commercial Vehicle Fees	87	102	89	13
Total Cash Receipts	<u>21,451</u>	<u>19,919</u>	<u>19,254</u>	<u>665</u>
Expenditures and Transfers				
General Government				
Personal Services	18,444	21,331	22,000	(669)
Reimbursed Expense		(129)		(129)
Total Expenditures and Transfers	<u>18,444</u>	<u>21,202</u>	<u>22,000</u>	<u>(798)</u>
Receipts Over (Under)				
Expenditures and Transfers	3,007	(1,283)		
Unencumbered Cash, Beginning	<u>3,840</u>	<u>6,847</u>		
Unencumbered Cash, Ending	<u>6,847</u>	<u>5,564</u>		

Moline City, Kansas
Library Board Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 7,651	7,646	7,789	(143)
Motor Vehicle Tax	2,385	1,971	1,986	(15)
Recreational Vehicle Tax	27	25	23	2
Delinquent Tax	882	592	234	358
16/20 M Truck Tax	11	29	11	18
Watercraft Tax			10	(10)
Commercial Vehicle Fees	47	51	48	3
Total Cash Receipts	<u>11,003</u>	<u>10,314</u>	<u>10,101</u>	<u>213</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>10,000</u>	<u>10,255</u>	<u>10,500</u>	(245)
Total Expenditures and Transfers	<u>10,000</u>	<u>10,255</u>	<u>10,500</u>	(245)
Receipts Over (Under)				
Expenditures and Transfers	1,003	59		
Unencumbered Cash, Beginning	<u>421</u>	<u>1,424</u>		
Unencumbered Cash, Ending	<u>1,424</u>	<u>1,483</u>		

Moline City, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Capital Expenditures		
Capital Outlay	4,369	26,750
Total Expenditures and Transfers	4,369	26,750
Receipts Over (Under)		
Expenditures and Transfers	(4,369)	(26,750)
Unencumbered Cash, Beginning	34,112	29,743
Unencumbered Cash, Ending	29,743	2,993

Moline City, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Special City & County Highway	\$ 9,318	8,793	8,310	483
Total Cash Receipts	<u>9,318</u>	<u>8,793</u>	<u>8,310</u>	<u>483</u>
Expenditures and Transfers				
Public Works				
Capital Outlay	3,179	3,028	16,680	(13,652)
Total Expenditures and Transfers	<u>3,179</u>	<u>3,028</u>	<u>16,680</u>	<u>(13,652)</u>
Receipts Over (Under)				
Expenditures and Transfers	6,139	5,765		
Unencumbered Cash, Beginning	5,020	11,159		
Unencumbered Cash, Ending	<u>11,159</u>	<u>16,924</u>		

Moline City, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 11,122	11,562	11,778	(216)
Motor Vehicle Tax	1,012	2,866	843	2,023
Recreational Vehicle Tax	12	36	10	26
Delinquent Tax	619	612	340	272
16/20 M Truck Tax	8	12	5	7
Watercraft Tax			4	(4)
Commercial Vehicle Fees	20	75	20	55
Total Cash Receipts	<u>12,793</u>	<u>15,163</u>	<u>13,000</u>	<u>2,163</u>
Expenditures and Transfers				
General Government				
Contractual Services	12,200	13,000	13,000	
Reimbursed Expense	(2,886)	(3,138)		(3,138)
Total Expenditures and Transfers	<u>9,314</u>	<u>9,862</u>	<u>13,000</u>	<u>(3,138)</u>
Receipts Over (Under)				
Expenditures and Transfers	3,479	5,301		
Unencumbered Cash, Beginning		3,479		
Unencumbered Cash, Ending	<u>3,479</u>	<u>8,780</u>		

Moline City, Kansas
Elk County Infrastructure Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
General Government		
Capital Outlay	_____	21,460
Total Expenditures and Transfers	_____	21,460
Receipts Over (Under)		
Expenditures and Transfers		(21,460)
Unencumbered Cash, Beginning	21,460	21,460
Unencumbered Cash, Ending	<u>21,460</u>	<u>21,460</u>

Moline City, Kansas
Special Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental				
Appropriation from Elk County	\$ 2,277	4,319	2,000	2,319
Total Cash Receipts	<u>2,277</u>	<u>4,319</u>	<u>2,000</u>	<u>2,319</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			10,802	(10,802)
Total Expenditures and Transfers			<u>10,802</u>	<u>(10,802)</u>
Receipts Over (Under)				
Expenditures and Transfers	2,277	4,319		
Unencumbered Cash, Beginning	<u>6,802</u>	<u>9,079</u>		
Unencumbered Cash, Ending	<u>9,079</u>	<u>13,398</u>		

Moline City, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes				
Ad Valorem Tax	\$ 5,490	5,463	5,568	(105)
Motor Vehicle Tax	1,703	1,414	1,418	(4)
Recreational Vehicle Tax	20	18	17	1
Delinquent Tax	640	427	168	259
16/20 M Truck Tax	8	21	8	13
Watercraft Tax			7	(7)
Commercial Vehicle Fees	33	37	34	3
Total Taxes	<u>7,894</u>	<u>7,380</u>	<u>7,220</u>	<u>160</u>
Use of Money and Property				
Interest on Investments	48	19	50	(31)
Total Cash Receipts	<u>7,942</u>	<u>7,399</u>	<u>7,270</u>	<u>129</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	3,502	3,656	3,656	
Interest	3,757	3,603	3,603	
Commission & Postage			100	(100)
Cash Basis Reserve			10,000	(10,000)
Total Expenditures and Transfers	<u>7,259</u>	<u>7,259</u>	<u>17,359</u>	<u>(10,100)</u>
Receipts Over (Under)				
Expenditures and Transfers	683	140		
Unencumbered Cash, Beginning	<u>10,183</u>	<u>10,866</u>		
Unencumbered Cash, Ending	<u>10,866</u>	<u>11,006</u>		

Moline City, Kansas
Utility Debt Service Reserve Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers				
Operating Transfers In	\$ 109,776	109,777	109,776	1
Total Cash Receipts	<u>109,776</u>	<u>109,777</u>	<u>109,776</u>	<u>1</u>
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	50,656	56,327	56,327	
Interest	55,405	53,735	53,735	
Commission & Postage			100	(100)
Total Expenditures and Transfers	<u>106,061</u>	<u>110,062</u>	<u>110,162</u>	<u>(100)</u>
Receipts Over (Under)				
Expenditures and Transfers	3,715	(285)		
Unencumbered Cash, Beginning	<u>75,002</u>	<u>78,717</u>		
Unencumbered Cash, Ending	<u>78,717</u>	<u>78,432</u>		

Moline City, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Charges for Services				
Customer Charges	\$ 78,269	78,827	80,000	(1,173)
Total Cash Receipts	<u>78,269</u>	<u>78,827</u>	<u>80,000</u>	<u>(1,173)</u>
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	269	242	12,500	(12,258)
Contractual Services	5,964	20,632	10,000	10,632
Commodities	2,530	2,731	24,426	(21,695)
Operating Transfers Out	<u>55,500</u>	<u>55,500</u>	<u>55,500</u>	
Total Expenditures and Transfers	<u>64,263</u>	<u>79,105</u>	<u>102,426</u>	<u>(23,321)</u>
Receipts Over (Under)				
Expenditures and Transfers	14,006	(278)		
Unencumbered Cash, Beginning	<u>27,456</u>	<u>41,462</u>		
Unencumbered Cash, Ending	<u>41,462</u>	<u>41,184</u>		

Moline City, Kansas
Sewer Utility Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ <u>16</u>	<u>7</u>
Transfers		
Operating Transfers In	<u>5,700</u>	<u>5,700</u>
Total Cash Receipts	<u>5,716</u>	<u>5,707</u>
 Expenditures and Transfers		
Public Utilities		
 Receipts Over (Under)		
Expenditures and Transfers	5,716	5,707
 Unencumbered Cash, Beginning	<u>75,415</u>	<u>81,131</u>
Unencumbered Cash, Ending	<u>81,131</u>	<u>86,838</u>

Moline City, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Use of Money and Property				
Interest on Investments	\$ 1,394	1,186	2,000	(814)
Charges for Services				
Customer Charges	177,745	176,908	215,000	(38,092)
Total Cash Receipts	<u>179,139</u>	<u>178,094</u>	<u>217,000</u>	<u>(38,906)</u>
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	107,384	42,955	42,000	955
Contractual Services	9,781	60,465	88,000	(27,535)
Commodities	100	11,821	5,452	6,369
Capital Outlay		4,440	72,959	(68,519)
Operating Transfers Out	66,273	66,274	66,276	(2)
Total Expenditures and Transfers	<u>183,538</u>	<u>185,955</u>	<u>274,687</u>	<u>(88,732)</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,399)	(7,861)		
Unencumbered Cash, Beginning	<u>47,486</u>	<u>43,087</u>		
Unencumbered Cash, Ending	<u>43,087</u>	<u>35,226</u>		

Moline City, Kansas
Water Utility Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers		
Operating Transfers In	\$ <u>6,297</u>	<u>6,297</u>
Total Cash Receipts	<u>6,297</u>	<u>6,297</u>
Expenditures and Transfers		
None	<u> </u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	6,297	6,297
Unencumbered Cash, Beginning	<u>18,366</u>	<u>24,663</u>
Unencumbered Cash, Ending	<u><u>24,663</u></u>	<u><u>30,960</u></u>

Moline City, Kansas
Building Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Miscellaneous		
Donations	\$ 1,350	1,000
Insurance Proceeds	<u>14,925</u>	<u> </u>
Total Cash Receipts	<u>16,275</u>	<u>1,000</u>
Expenditures and Transfers		
Culture and Recreation		
Capital Outlay	<u>15,325</u>	<u> </u>
Total Expenditures and Transfers	<u>15,325</u>	<u> </u>
Receipts Over (Under)		
Expenditures and Transfers	950	1,000
Unencumbered Cash, Beginning	<u>6,650</u>	<u>7,600</u>
Unencumbered Cash, Ending	<u><u>7,600</u></u>	<u><u>8,600</u></u>

Moline City, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	\$ 24,646	24,647
Total Cash Receipts	24,646	24,647
Expenditures and Transfers		
General Government		
Capital Outlay	1,439	
Operating Transfers Out		47,854
Total Expenditures and Transfers	1,439	47,854
Receipts Over (Under)		
Expenditures and Transfers	23,207	(23,207)
Unencumbered Cash, Beginning		23,207
Unencumbered Cash, Ending	23,207	23,207

Moline City, Kansas
Griffin Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Use of Money and Property		
Interest on Investments	\$ 407	299
Oil and Gas Royalties	<u>3,101</u>	<u>4,427</u>
Total Use of Money and Property	<u>3,508</u>	<u>4,726</u>
Miscellaneous		
Other	<u>6,257</u>	<u> </u>
Total Cash Receipts	<u>9,765</u>	<u>4,726</u>
Expenditures and Transfers		
General Government		
Contractual Services	17,496	14,560
Reimbursed Expense	(6,243)	<u> </u>
Total Expenditures and Transfers	<u>11,253</u>	<u>14,560</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,488)	(9,834)
Unencumbered Cash, Beginning	<u>97,969</u>	<u>96,481</u>
Unencumbered Cash, Ending	<u><u>96,481</u></u>	<u><u>86,647</u></u>

City of Moline, Kansas
 Agency Funds
 Schedule of Receipts and Cash Disbursements
 Regulatory Basis
For the Year Ended December 31, 2022

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Trash Collections	\$ 3,381	46,330	45,267	4,444
Customer Overpayments	97	4,358	3,956	499
Medical Savings Plan	3,359	8,250	8,079	3,530
	<u>6,837</u>	<u>58,938</u>	<u>57,302</u>	<u>8,473</u>