CITY OF MOLINE, KANSAS

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

For the Year Ended December 31, 2023

City of Moline, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended December 31, 2023

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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, 2023, 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, 2023, 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, 2023, 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, 2022 (not presented herein), and have issued our report thereon dated April 20, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the 2022 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

November 19, 2024

Moline City, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 109,639	144,123	130,890	122,872	7,295	130,167
Special Purpose:						
Employee Benefits	5,564	19,937	22,395	3,106	1,773	4,879
Library Board	1,483	10,409	11,525	367	247	614
Special Equipment Reserve	2,993	5,680		8,673		8,673
Special Highway	16,924	9,021		25,945		25,945
Special Liability	8,780	11,742	11,696	8,826		8,826
Special Park	13,398			13,398		13,398
Bond and Interest:						
Bond and Interest	11,006	7,478	7,259	11,225		11,225
Utility Debt Service	78,432	109,777	108,862	79,347		79,347
Business:						
Sewer Utility	41,184	78,465	71,161	48,488	154	48,642
Sewer Utility Reserve	86,838	5,712		92,550		92,550
Water Utility	35,226	178,076	187,494	25,808	11,803	37,611
Water Utility Reserve	30,960	6,297		37,257		37,257
Trusts:						
Building	8,600	1,100	810	8,890		8,890
Griffin Trust	86,647	5,342	17,699	74,290	80	74,370
School Building Donations		52,465		52,465		52,465
Wilkerson Trust		7,375		7,375		7,375
Total Primary Government (1)	537,674	652,999	569,791	620,882	21,352	642,234
Composition of Cash:						
Cash on Hand						100
Certificates of Deposit						73,716
Demand Deposits						573,701
Petty Cash Advance						100
Less: Agency Funds						(5,382)
Adjustment for Rounding						(1)
Total Primary Government (1)						642,234

(1) Excluding Agency Funds

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

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, 2023:

General Fund -- the chief operating fund. Used to account for all unrestricted 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 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.

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 did not hold a revenue neutral rate hearing for the year ending December 31, 2023.

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, 2023, 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.

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, 2023 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, 2023, the carrying amount of the City's deposits was $647,417 and the bank balance was $647,417. Of the bank balance, $323,716 was covered by federal depository insurance and the remaining $323,701 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

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

Note 3 Long-term Debt

Changes in Long-Term Debt

Changes in long-term debt for the year ending December 31, 2023 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
G.O. Fire Station Bonds	4.375%	10/08/2007	$ 120,000	10/11/2037	78,708		3,816	74,892	3,443
G.O. Bonds, Series 2018	2.250%	2/01/2018	$ 1,571,000	2/01/2058	1,469,204		26,919	1,442,285	33,057
G.O. Refunding Bonds, Series 2020	2.0-4.0%	1/22/2020	815,000	11/01/2042	730,000		30,000	700,000	18,885
Total Contractual Indebtedness					2,277,912	-	60,735	2,217,177	55,385

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

	G.O. Bonds	
	Principal	Interest
2024	$ 61,499	53,413
2025	62,213	52,107
2026	63,114	50,607
2027	63,951	49,169
2028	64,804	47,709
2029-2033	362,644	213,556
2034-2038	401,004	165,254
2039-2043	380,899	112,034
2044-2048	224,551	75,333
2049-2053	250,966	48,918
2054-2058	281,532	19,335
Total	2,217,177	887,435

Note 4 Interfund Transfers

Operating Transfers:

From	To	Regulatory Authority	Amount
Sewer Utility Fund	Utility Debt Service Fund	Bond Requirement	$ 49,800
Water Utility Fund	Utility Debt Service Fund	Bond Requirement	59,977
Sewer Utility Fund	Sewer Utility Reserve Fund	Bond Requirement	5,700
Water Utility Fund	Water Utility Reserve Fund	Bond Requirement	6,297

Note 5 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 6 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.

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 8.43% for KPERS for the fiscal year ended December 31, 2023. Contributions to the pension plan from the City were $12,042 for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $77,476. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget in the Utility Debt Service Fund in the amount of $530.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The City has evaluated subsequent events through November 19, 2024, 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, 2023

		Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:				
General	$	150,000	130,890	(19,110)
Special Purpose:				
Employee Benefits		24,000	22,395	(1,605)
Library Board		12,500	11,525	(975)
Special Highway		22,818		(22,818)
Special Liability		15,000	11,696	(3,304)
Special Park		13,079		(13,079)
Bond and Interest:				
Bond and Interest		18,359	7,259	(11,100)
Utility Debt Service		108,332	108,862	530
Business:				
Sewer Utility		117,462	71,161	(46,301)
Water Utility		242,859	187,494	(55,365)
Totals		724,409	551,282	(173,127)

Moline City, Kansas
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 54,142	57,435	58,529	(1,094)
Motor Vehicle Tax	13,789	15,554	16,230	(676)
Recreational Vehicle Tax	172	248	176	72
Delinquent Tax	4,279	3,753	1,655	2,098
16/20 M Truck Tax	222	252	197	55
Watercraft Tax			90	(90)
Commercial Vehicle Fees	359	425	330	95
Total Taxes	72,963	77,667	77,207	460
Intergovernmental				
Local Retailers Sales Tax	29,696	32,860	25,000	7,860
State Grant	13,091	13,091	13,091	
Local Alcoholic Liquor Tax	194	85	148	(63)
Total Intergovernmental	42,981	46,036	38,239	7,797
Licenses, Fees, and Permits				
Franchise Fee	7,509	6,918	7,500	(582)
Camping Fees	2,190	1,810	500	1,310
Dog Licenses	149	166	150	16
Licenses and Permits	325	200	400	(200)
Total Licenses, Fees, and Permits	10,173	9,094	8,550	544
Use of Money and Property				
Rent	2,145	531	200	331
Charges for Services				
Grave Openings	6,300	3,250	2,000	1,250
Fines, Forfeitures and Penalties				
Fines	564	2,978		2,978
Transfers				
Operating Transfers In	47,854			
Miscellaneous				
Other	2,650	4,567	1,000	3,567
Total Cash Receipts	185,630	144,123	127,196	16,927
Expenditures and Transfers				
General Government				
General	73,302	72,808	86,000	(13,192)
Public Works				
Street Department	14,652	29,515	21,000	8,515
Street Lights	13,322	13,152	16,000	(2,848)
Noxious Weed	1,713	637	2,500	(1,863)
Total Public Works	29,687	43,304	39,500	3,804
Public Safety				
Fire Department	7,082	8,137	10,500	(2,363)
Culture and Recreation				
Parks and Recreation	4,221	6,641	6,500	141
Capital Expenditures				
Equipment				
Equipment			7,500	(7,500)
Total Expenditures and Transfers	114,292	130,890	150,000	(19,110)
Receipts Over (Under) Expenditures and Transfers	71,338	13,233		
Unencumbered Cash, Beginning	38,301	109,639		
Unencumbered Cash, Ending	109,639	122,872		

Moline City, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 14,659	14,469	14,679	(210)
Motor Vehicle Tax	3,907	4,212	4,550	(338)
Recreational Vehicle Tax	49	67	49	18
Delinquent Tax	1,148	1,003	448	555
16/20 M Truck Tax	54	71	55	16
Watercraft Tax			25	(25)
Commercial Vehicle Fees	102	115	93	22
Total Cash Receipts	19,919	19,937	19,899	38
Expenditures and Transfers				
General Government				
Personal Services	21,331	22,578	24,000	(1,422)
Reimbursed Expense	(129)	(183)		(183)
Total Expenditures and Transfers	21,202	22,395	24,000	(1,605)
Receipts Over (Under) Expenditures and Transfers	(1,283)	(2,458)		
Unencumbered Cash, Beginning	6,847	5,564		
Unencumbered Cash, Ending	5,564	3,106		

Moline City, Kansas
Library Board Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 7,646	7,561	7,774	(213)
Motor Vehicle Tax	1,971	2,197	2,296	(99)
Recreational Vehicle Tax	25	35	25	10
Delinquent Tax	592	520	234	286
16/20 M Truck Tax	29	36	28	8
Watercraft Tax			13	(13)
Commercial Vehicle Fees	51	60	47	13
Total Cash Receipts	10,314	10,409	10,417	(8)
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	10,255	11,525	12,500	(975)
Total Expenditures and Transfers	10,255	11,525	12,500	(975)
Receipts Over (Under) Expenditures and Transfers	59	(1,116)		
Unencumbered Cash, Beginning	1,424	1,483		
Unencumbered Cash, Ending	1,483	367		

Moline City, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Sale of Surplus Property	$	5,680
Total Cash Receipts		5,680
Expenditures and Transfers		
Capital Expenditures		
Capital Outlay	26,750	
Total Expenditures and Transfers	26,750	
Receipts Over (Under) Expenditures and Transfers	(26,750)	5,680
Unencumbered Cash, Beginning	29,743	2,993
Unencumbered Cash, Ending	2,993	8,673

Moline City, Kansas
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Intergovernmental				
Special City & County Highway	$ 8,793	9,021	8,310	711
Total Cash Receipts	8,793	9,021	8,310	711
Expenditures and Transfers				
Public Works				
Capital Outlay	3,028		22,818	(22,818)
Total Expenditures and Transfers	3,028		22,818	(22,818)
Receipts Over (Under) Expenditures and Transfers	5,765	9,021		
Unencumbered Cash, Beginning	11,159	16,924		
Unencumbered Cash, Ending	16,924	25,945		

Moline City, Kansas
Special Liability Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 11,562	7,557	7,667	(110)
Motor Vehicle Tax	2,866	3,322	3,338	(16)
Recreational Vehicle Tax	36	53	36	17
Delinquent Tax	612	667	353	314
16/20 M Truck Tax	12	52	40	12
Watercraft Tax			18	(18)
Commercial Vehicle Fees	75	91	68	23
Total Cash Receipts	15,163	11,742	11,520	222
Expenditures and Transfers				
General Government				
Contractual Services	13,000	15,000	15,000	
Reimbursed Expense	(3,138)	(3,304)		(3,304)
Total Expenditures and Transfers	9,862	11,696	15,000	(3,304)
Receipts Over (Under) Expenditures and Transfers	5,301	46		
Unencumbered Cash, Beginning	3,479	8,780		
Unencumbered Cash, Ending	8,780	8,826		

Moline City, Kansas
Special Park Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

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

Moline City, Kansas
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 5,463	5,404	5,564	(160)
Motor Vehicle Tax	1,414	1,570	1,647	(77)
Recreational Vehicle Tax	18	25	18	7
Delinquent Tax	427	374	167	207
16/20 M Truck Tax	21	26	20	6
Watercraft Tax			9	(9)
Commercial Vehicle Fees	37	43	34	9
Total Taxes	7,380	7,442	7,459	(17)
Use of Money and Property				
Interest on Investments	19	36	25	11
Total Cash Receipts	7,399	7,478	7,484	(6)
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	3,656	3,816	3,816	
Interest	3,603	3,443	3,443	
Commission & Postage			100	(100)
Cash Basis Reserve			11,000	(11,000)
Total Expenditures and Transfers	7,259	7,259	18,359	(11,100)
Receipts Over (Under) Expenditures and Transfers	140	219		
Unencumbered Cash, Beginning	10,866	11,006		
Unencumbered Cash, Ending	11,006	11,225		

Moline City, Kansas
Utility Debt Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Transfers				
Operating Transfers In	$ 109,777	109,777	109,776	1
Total Cash Receipts	109,777	109,777	109,776	1
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	56,327	56,920	48,885	8,035
Interest	53,735	51,942	59,347	(7,405)
Commission & Postage			100	(100)
Total Expenditures and Transfers	110,062	108,862	108,332	530
Receipts Over (Under) Expenditures and Transfers	(285)	915		
Unencumbered Cash, Beginning	78,717	78,432		
Unencumbered Cash, Ending	78,432	79,347		

Moline City, Kansas
Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Charges for Services				
Customer Charges	$ 78,827	78,465	82,500	(4,035)
Total Cash Receipts	78,827	78,465	82,500	(4,035)
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	242	4,064	12,500	(8,436)
Contractual Services	20,632	7,624	10,000	(2,376)
Commodities	2,731	3,973	39,462	(35,489)
Operating Transfers Out	55,500	55,500	55,500	
Total Expenditures and Transfers	79,105	71,161	117,462	(46,301)
Receipts Over (Under) Expenditures and Transfers	(278)	7,304		
Unencumbered Cash, Beginning	41,462	41,184		
Unencumbered Cash, Ending	41,184	48,488		

Moline City, Kansas
Sewer Utility Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 7	12
Transfers		
Operating Transfers In	5,700	5,700
Total Cash Receipts	5,707	5,712
Expenditures and Transfers		
Public Utilities		
Receipts Over (Under) Expenditures and Transfers	5,707	5,712
Unencumbered Cash, Beginning	81,131	86,838
Unencumbered Cash, Ending	86,838	92,550

Moline City, Kansas
Water Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Use of Money and Property				
Interest on Investments	$ 1,186	2,540	1,500	1,040
Charges for Services				
Customer Charges	176,908	175,536	190,000	(14,464)
Total Cash Receipts	178,094	178,076	191,500	(13,424)
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	42,955	43,638	44,000	(362)
Contractual Services	60,465	61,194	75,000	(13,806)
Commodities	11,821	16,388	10,000	6,388
Capital Outlay	4,440		47,583	(47,583)
Operating Transfers Out	66,274	66,274	66,276	(2)
Total Expenditures and Transfers	185,955	187,494	242,859	(55,365)
Receipts Over (Under) Expenditures and Transfers	(7,861)	(9,418)		
Unencumbered Cash, Beginning	43,087	35,226		
Unencumbered Cash, Ending	35,226	25,808		

Moline City, Kansas
Water Utility Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Transfers			
Operating Transfers In	$	6,297	6,297
Total Cash Receipts		6,297	6,297
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		6,297	6,297
Unencumbered Cash, Beginning		24,663	30,960
Unencumbered Cash, Ending		30,960	37,257

Moline City, Kansas
Building Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	$ 1,000	700
Other		400
Total Cash Receipts	1,000	1,100
Expenditures and Transfers		
Culture and Recreation		
Contractual Services		810
Total Expenditures and Transfers		810
Receipts Over (Under) Expenditures and Transfers	1,000	290
Unencumbered Cash, Beginning	7,600	8,600
Unencumbered Cash, Ending	8,600	8,890

Moline City, Kansas
Griffin Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 299	630
Oil and Gas Royalties	4,427	4,249
Total Use of Money and Property	4,726	4,879
Miscellaneous		
Other		463
Total Cash Receipts	4,726	5,342
Expenditures and Transfers		
General Government		
Contractual Services	14,560	17,699
Total Expenditures and Transfers	14,560	17,699
Receipts Over (Under) Expenditures and Transfers	(9,834)	(12,357)
Unencumbered Cash, Beginning	96,481	86,647
Unencumbered Cash, Ending	86,647	74,290

Moline City, Kansas
School Building Donations Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	$	52,465
Total Cash Receipts		52,465
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		52,465
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		52,465

Moline City, Kansas
Wilkerson Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	$	7,375
Total Cash Receipts		7,375
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		7,375
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		7,375

City of Moline, Kansas
Agency Funds
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Trash Collections	$ 4,444	51,456	51,730	4,170
Customer Overpayments	499	5,870	5,505	864
Medical Savings Plan	3,530	9,400	12,582	348
	8,473	66,726	69,817	5,382