CITY OF MOLINE, KANSAS

Financial Statements
and
Supplemental Information

with Independent Auditor's Report

For the Year Ended December 31, 2021

City of Moline, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2021

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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, 2021, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse 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, 2021, 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 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, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* 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, 2020 (not presented herein), and have issued our report thereon dated October 22, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year December 31, 2021 (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 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

November 4, 2022

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	$ 15,519	137,895	115,113	38,301	7,593	45,894
Special Purpose:						
Employee Benefits	3,840	21,451	18,444	6,847	1,438	8,285
Library Board	421	11,003	10,000	1,424	1,117	2,541
Special Equipment Reserve	34,112		4,369	29,743		29,743
Special Highway	5,020	9,318	3,179	11,159		11,159
Special Liability		12,793	9,314	3,479		3,479
Elk County Infrastructure Grant	21,460			21,460		21,460
Special Park	6,802	2,277		9,079		9,079
Bond and Interest:						
Bond and Interest	10,183	7,942	7,259	10,866		10,866
Utility Debt Service Reserve	75,002	109,776	106,061	78,717		78,717
Business:						
Sewer Utility	27,456	78,269	64,263	41,462	92	41,554
Sewer Utility Reserve	75,415	5,716		81,131		81,131
Water Utility	47,486	179,139	183,538	43,087	9,305	52,392
Water Utility Reserve	18,366	6,297		24,663		24,663
Trusts:						
Building	6,650	16,275	15,325	7,600		7,600
American Rescue Plan		24,646	1,439	23,207	1,439	24,646
Griffin Trust	97,969	9,765	11,253	96,481	127	96,608
Total Primary Government (1)	445,701	632,562	549,557	528,706	21,111	549,817
Composition of Cash:						
Cash on Hand						100
Certificates of Deposit						73,716
Demand Deposits						482,737
Petty Cash Advance						100
Less: Agency Funds						(6,837)
Adjustment for Rounding						1
Total Primary Government (1)						549,817

(1) Excluding Agency Funds

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

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

The City of Moline, Kansas is a municipal corporation governed by an elected mayor and five-member council. These financial statements present the City of Moline, Kansas as a primary government only. The City has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. 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, 2021:

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 revenue sources that are intended for specific purposes.

Bond and Interest Funds -- 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 in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund 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.

C. Basis of Accounting

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

The Kansas Municipal Accounting and Audit 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 Accounting and Audit 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 adopted an ordinance that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

D. Budgets

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 2021, 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 statements 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. 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. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds:

Special 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.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the City's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund or Business funds.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Taxes levied to finance the budget are made available to the City after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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.

K.S.A. 12-1675 allows the City to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The City held no investments at December 31, 2021 and held no investments throughout the year.

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 has not designated any peak periods.

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.

At December 31, 2021, the carrying amount of the City's deposits was $556,453 and the bank balance was $556,783. The difference between the carrying amount and the actual bank balance is outstanding checks and deposits in transit. Of the bank balance, $323,716 was covered by federal depository insurance and the remaining $233,067 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Note 3 Long-term Debt

Changes in Outstanding Debt

Changes in the City's outstanding long-term debt, for the year ended December 31, 2021, 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. Refunding Bonds	4.375%	10/08/07	$ 120,000	10/11/37	85,866		3,502	82,364	3,757
G.O. Bonds, Series 2019	2.250%	02/01/18	1,571,000	02/01/58	1,521,188		25,657	1,495,531	34,320
G.O. Refunding Bonds	2.0-4.0%	01/22/20	815,000	11/01/42	785,000		25,000	760,000	21,085
Total Contractual Indebtedness					2,392,054	0	54,159	2,337,895	59,162

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

	General Obligation Bonds		
Fiscal Year	Principal	Interest	Total
2022	$ 59,983	57,338	117,321
2023	60,736	55,386	116,122
2024	61,499	53,413	114,912
2025	62,213	52,107	114,320
2026	63,114	50,607	113,721
2027-2031	343,506	230,371	573,877
2032-2036	387,509	185,638	573,147
2037-2041	414,215	133,527	547,742
2042-2046	259,777	86,411	346,188
2047-2051	240,062	59,821	299,883
2052-2056	268,324	31,559	299,883
2057-2058	116,957	3,980	120,937
Total	2,337,895	1,000,158	3,338,053

Note 4 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; and natural disasters. The City carries commercial insurance to cover its risk of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5 Interfund Transfers

From	To	Authority		Amount
Sewer Utility Reserve Fund	Utility Debt Service Fund	Bond Requirement	$	49,800
Water Utility Fund	Utility Debt Service Fund	Bond Requirement		59,976
Sewer Utility Fund	Sewer Replacement Reserve Fund	Bond Requirement		5,700
Water Utility Fund	Water Utility Reserve Fund	Bond Requirement		6,297

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. 75-4901, 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, and KPERS 3 be determined based on the results of an annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for KPERS for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $11,312 for KPERS for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $47,602. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer 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 Depository Security Law

No violations.

Compliance with Kansas Budget Law

No violations.

Note 8 Federally Assisted Programs – Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Note 9 COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. The elected officials and management of the City are actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021 or 2022.

Note 10 General Obligation Advance Refunding Bonds

On January 22, 2020, the City issued $815,000 in General Obligation Refunding Bonds. The proceeds of this issue were used to call and retire the Sewer Utility Bonds issued in 2003, which had an outstanding balance of $796,829 at the time. Payments on the Refunding Bonds will be made through 2042. These bonds will be paid from earnings of the Sewer Utility Fund, although they are General Obligations of the City.

Note 11 Subsequent Events

In preparing this financial statement, the City has evaluated events and transactions for potential recognition or disclosure through November 4, 2022 the date the financial statement was available for issue.

Moline City, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2021

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	$ 135,705	500	136,205	115,113	21,092
Special Purpose:					
Employee Benefits	22,000		22,000	18,444	3,556
Library Board	10,000		10,000	10,000	
Special Highway	64,069		64,069	3,179	60,890
Special Liability	13,000		13,000	9,314	3,686
Special Park	9,041		9,041		9,041
Bond and Interest:					
Bond and Interest	17,359		17,359	7,259	10,100
Utility Debt Service Reserve	106,162		106,162	106,061	101
Business:					
Sewer Utility	90,030		90,030	64,263	25,767
Water Utility	207,718		207,718	183,538	24,180
Totals	675,084	500	675,584	517,171	158,413

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 59,240	53,509	54,568	(1,059)
Motor Vehicle Tax	12,674	18,230	12,255	5,975
Recreational Vehicle Tax	128	210	87	123
Delinquent Tax	1,615	6,434	1,836	4,598
16/20 M Truck Tax	125	76	114	(38)
Watercraft Tax			84	(84)
Commercial Vehicle Fees	330	358	431	(73)
Total Taxes	74,112	78,817	69,375	9,442
Intergovernmental				
Local Retailers Sales Tax	23,818	27,079	23,000	4,079
Federal Financial Assistance	5,445			
State Grant	13,091	13,091	12,591	500
Local Alcoholic Liquor Tax	108	137	112	25
Total Intergovernmental	42,462	40,307	35,703	4,604
Licenses, Fees, and Permits				
Franchise Fee	6,703	6,536	9,000	(2,464)
Camping Fees	180	1,510	250	1,260
Dog Licenses	139	177	150	27
Licenses and Permits	425	400	500	(100)
Total Licenses, Fees, and Permits	7,447	8,623	9,900	(1,277)
Use of Money and Property				
Rent	285	150	1,500	(1,350)
Charges for Services				
Grave Openings	1,000	5,740	2,500	3,240
Fines, Forfeitures and Penalties				
Fines		417		417
Miscellaneous				
Other	9,027	3,841	2,500	1,341
Total Cash Receipts	134,333	137,895	121,478	16,417
Expenditures and Transfers				
General Government				
General	75,954	75,426	81,625	6,199
Public Works				
Street Department	12,559	15,377	20,000	4,623
Street Lights	13,424	12,934	12,500	(434)
Noxious Weed	1,063	1,255	1,500	245
Total Public Works	27,046	29,566	34,000	4,434
Public Safety				
Fire Department	10,869	6,403	7,000	597
Culture and Recreation				
Parks and Recreation	3,472	3,718	6,000	2,282
Capital Expenditures				
Equipment				
Equipment			7,080	7,080
Transfers				
Operating Transfers Out	6,500			
Budget Credit			500	500
Total Expenditures and Transfers	123,841	115,113	136,205	21,092
Receipts Over (Under) Expenditures and Transfers	10,492	22,782		
Unencumbered Cash, Beginning	5,027	15,519		
Unencumbered Cash, Ending	15,519	38,301		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 14,379	15,161	15,460	(299)
Motor Vehicle Tax	3,908	4,425	3,779	646
Recreational Vehicle Tax	39	51	27	24
Delinquent Tax	433	1,704	446	1,258
16/20 M Truck Tax	28	23	35	(12)
Watercraft Tax			26	(26)
Commercial Vehicle Fees	102	87	133	(46)
Total Cash Receipts	18,889	21,451	19,906	1,545
Expenditures and Transfers				
General Government				
Personal Services	17,301	18,444	22,000	3,556
Total Expenditures and Transfers	17,301	18,444	22,000	3,556
Receipts Over (Under) Expenditures and Transfers	1,588	3,007		
Unencumbered Cash, Beginning	2,252	3,840		
Unencumbered Cash, Ending	3,840	6,847		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 7,749	7,651	7,801	(150)
Motor Vehicle Tax	1,868	2,385	1,806	579
Recreational Vehicle Tax	19	27	13	14
Delinquent Tax	217	882	240	642
16/20 M Truck Tax	17	11	17	(6)
Watercraft Tax			12	(12)
Commercial Vehicle Fees	49	47	64	(17)
Total Cash Receipts	9,919	11,003	9,953	1,050
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	9,761	10,000	10,000	
Total Expenditures and Transfers	9,761	10,000	10,000	
Receipts Over (Under) Expenditures and Transfers	158	1,003		
Unencumbered Cash, Beginning	263	421		
Unencumbered Cash, Ending	421	1,424		

Moline City, Kansas
Special Equipment Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers		
Operating Transfers In	$ 6,500	
Total Cash Receipts	6,500	
Expenditures and Transfers		
Capital Expenditures		
Capital Outlay	6,530	4,369
Total Expenditures and Transfers	6,530	4,369
Receipts Over (Under) Expenditures and Transfers	(30)	(4,369)
Unencumbered Cash, Beginning	34,142	34,112
Unencumbered Cash, Ending	34,112	29,743

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Special City & County Highway	$ 8,376	9,318	7,260	2,058
Total Cash Receipts	8,376	9,318	7,260	2,058
Expenditures and Transfers				
Public Works				
Capital Outlay	51,905	3,179	64,069	60,890
Total Expenditures and Transfers	51,905	3,179	64,069	60,890
Receipts Over (Under) Expenditures and Transfers	(43,529)	6,139		
Unencumbered Cash, Beginning	48,549	5,020		
Unencumbered Cash, Ending	5,020	11,159		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 3,288	11,122	11,341	(219)
Motor Vehicle Tax	1,400	1,012	1,354	(342)
Recreational Vehicle Tax	14	12	10	2
Delinquent Tax	198	619	102	517
16/20 M Truck Tax	19	8	13	(5)
Watercraft Tax			9	(9)
Commercial Vehicle Fees	36	20	48	(28)
Total Cash Receipts	4,955	12,793	12,877	(84)
Expenditures and Transfers				
General Government				
Contractual Services	11,500	12,200	13,000	800
Reimbursed Expense	(2,123)	(2,886)		2,886
Total Expenditures and Transfers	9,377	9,314	13,000	3,686
Receipts Over (Under) Expenditures and Transfers	(4,422)	3,479		
Unencumbered Cash, Beginning	4,422			
Unencumbered Cash, Ending		3,479		

Moline City, Kansas
Elk County Infrastructure Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	21,460	21,460
Unencumbered Cash, Ending	21,460	21,460

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Appropriation from Elk County	$ 1,761	2,277	2,000	277
Total Cash Receipts	1,761	2,277	2,000	277
Expenditures and Transfers				
Culture and Recreation				
Contractual Services			9,041	9,041
Total Expenditures and Transfers			9,041	9,041
Receipts Over (Under) Expenditures and Transfers	1,761	2,277		
Unencumbered Cash, Beginning	5,041	6,802		
Unencumbered Cash, Ending	6,802	9,079		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Taxes				
Ad Valorem Tax	$ 5,535	5,490	5,597	(107)
Motor Vehicle Tax	1,315	1,703	1,271	432
Recreational Vehicle Tax	13	20	9	11
Delinquent Tax	164	640	172	468
16/20 M Truck Tax	14	8	12	(4)
Watercraft Tax			9	(9)
Commercial Vehicle Fees	34	33	45	(12)
Total Taxes	7,075	7,894	7,115	779
Use of Money and Property				
Interest on Investments	68	48	50	(2)
Total Cash Receipts	7,143	7,942	7,165	777
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	3,345	3,502	3,502	
Interest	3,903	3,757	3,757	
Commission & Postage			100	100
Cash Basis Reserve			10,000	10,000
Total Expenditures and Transfers	7,248	7,259	17,359	10,100
Receipts Over (Under) Expenditures and Transfers	(105)	683		
Unencumbered Cash, Beginning	10,288	10,183		
Unencumbered Cash, Ending	10,183	10,866		

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Transfers				
Operating Transfers In	$ 113,377	109,776	109,776	
Total Cash Receipts	113,377	109,776	109,776	
Expenditures and Transfers				
Debt Service				
Bonds				
Principal	55,184	50,656	46,085	(4,571)
Interest	52,064	55,405	59,977	4,572
Commission & Postage			100	100
Total Expenditures and Transfers	107,248	106,061	106,162	101
Receipts Over (Under) Expenditures and Transfers	6,129	3,715		
Unencumbered Cash, Beginning	68,873	75,002		
Unencumbered Cash, Ending	75,002	78,717		

Moline City, Kansas
Water Construction Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental		
Federal Financial Assistance	$ 187,974	
Total Cash Receipts	187,974	
Expenditures and Transfers		
Public Utilities		
Commercial and General		
Capital Outlay	672	
Operating Transfers Out	2,579	
Total Expenditures and Transfers	3,251	
Receipts Over (Under) Expenditures and Transfers	184,723	
Unencumbered Cash, Beginning	(184,723)	
Unencumbered Cash, Ending		

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Charges for Services				
Customer Charges	$ 77,984	78,269	85,000	(6,731)
Miscellaneous				
Other	22,736			
Total Cash Receipts	100,720	78,269	85,000	(6,731)
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	198	269	12,500	12,231
Contractual Services	18,931	5,964	10,000	4,036
Commodities	2,665	2,530	12,030	9,500
Operating Transfers Out	59,100	55,500	55,500	
Total Expenditures and Transfers	80,894	64,263	90,030	25,767
Receipts Over (Under) Expenditures and Transfers	19,826	14,006		
Unencumbered Cash, Beginning	7,630	27,456		
Unencumbered Cash, Ending	27,456	41,462		

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 23	16
Transfers		
Operating Transfers In	5,700	5,700
Total Cash Receipts	5,723	5,716
Expenditures and Transfers		
Public Utilities		
Production		
Operating Transfers Out	25,000	
Total Expenditures and Transfers	25,000	
Receipts Over (Under)		
Expenditures and Transfers	(19,277)	5,716
Unencumbered Cash, Beginning	94,692	75,415
Unencumbered Cash, Ending	75,415	81,131

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

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Favorable (Unfavorable)
Cash Receipts				
Intergovernmental				
Federal Financial Assistance	$ 41,415			
Use of Money and Property				
Interest on Investments	2,249	1,394	3,000	(1,606)
Charges for Services				
Customer Charges	172,857	177,745	165,000	12,745
Customer Hookup Fees	1,431		500	(500)
Total Charges for Services	174,288	177,745	165,500	12,245
Transfers				
Operating Transfers In	2,579			
Miscellaneous				
Other			100	(100)
Total Cash Receipts	220,531	179,139	168,600	10,539
Expenditures and Transfers				
Public Utilities				
Production				
Personal Services	113,163	107,384	42,000	(65,384)
Contractual Services	5,779	9,781	88,000	78,219
Commodities	208	100	5,452	5,352
Capital Outlay			5,990	5,990
Operating Transfers Out	66,274	66,273	66,276	3
Total Expenditures and Transfers	185,424	183,538	207,718	24,180
Receipts Over (Under) Expenditures and Transfers	35,107	(4,399)		
Unencumbered Cash, Beginning	12,379	47,486		
Unencumbered Cash, Ending	47,486	43,087		

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

		Prior Year Actual	Current Year Actual
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		12,069	18,366
Unencumbered Cash, Ending		18,366	24,663

Moline City, Kansas
Building Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous		
Donations	$ 820	1,350
Insurance Proceeds		14,925
Total Cash Receipts	820	16,275
Expenditures and Transfers		
Culture and Recreation		
Capital Outlay	733	15,325
Total Expenditures and Transfers	733	15,325
Receipts Over (Under) Expenditures and Transfers	87	950
Unencumbered Cash, Beginning	6,563	6,650
Unencumbered Cash, Ending	6,650	7,600

Moline City, Kansas
American Rescue Plan Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

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

Moline City, Kansas
Griffin Trust Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Use of Money and Property		
Interest on Investments	$ 636	407
Oil and Gas Royalties	1,702	3,101
Total Use of Money and Property	2,338	3,508
Transfers		
Operating Transfers In	25,000	
Miscellaneous		
Other		6,257
Total Cash Receipts	27,338	9,765
Expenditures and Transfers		
General Government		
Contractual Services	2,868	17,496
Reimbursed Expense		(6,243)
Total Expenditures and Transfers	2,868	11,253
Receipts Over (Under) Expenditures and Transfers	24,470	(1,488)
Unencumbered Cash, Beginning	73,499	97,969
Unencumbered Cash, Ending	97,969	96,481

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City of Moline, Kansas
Agency Funds
Summary of Receipts, Disbursements and Balances
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Trash Collections	$ 3,283	38,478	38,380	3,381
Customer Overpayments	36	4,248	4,187	97
Medical Savings Plan	1,702	6,600	4,943	3,359
	5,021	49,326	47,510	6,837